

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the four months ending January 31, 2019
33% of the Fiscal Year 2019

	Total All Funds				
	<u>Budget</u>	<u>MTD</u>	<u>YTD</u>	<u>Over(under)</u>	<u>% of Budget</u>
	<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Used</u>
<u>OPERATING REVENUES</u>					
General Fund	\$ 18,435,291	\$ 1,289,911	\$ 3,800,298	\$ (14,634,993)	21%
Sewer Fund	4,528,909	297,541	1,325,500	(3,203,409)	29%
Debt Service Fund	4,232,911	307,170	998,289	(3,234,622)	24%
Capital Improvement Program Fund	811,366	-	-	(811,366)	0%
Lottery Fund	1,206,691	96,746	380,993	(825,698)	32%
Economic Development Fund	718	-	4	(714)	1%
Off Street Parking Fund	464	1,853	1,859	1,395	401%
Redevelopment Fund	3,164,298	212,884	773,936	(2,390,362)	24%
Police Academy	80,055	477	496	(79,559)	1%
TIF 1A	-	-	-	-	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	3,003	636	1,483	(1,520)	49%
Qualified Sinking Fund	250	53	123	(127)	49%
Total Operating Revenues	32,463,956	2,207,270	7,282,979	(25,180,977)	22%

OPERATING EXPENDITURES

General Fund	18,155,822	1,359,237	5,328,577	(12,827,245)	29%
Sewer Fund	3,978,263	250,007	455,226	(3,523,037)	11%
Debt Service Fund	4,130,462	14,696	1,765,847	(2,364,615)	43%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	760,175	31,951	135,813	(624,362)	18%
Economic Development Fund	134,559	-	-	(134,559)	0%
Off Street Parking Fund	1,137,642	1,698	525,558	(612,084)	46%
Redevelopment Fund	2,508,057	530	332,282	(2,175,775)	13%
Police Academy	95,104	8,908	34,425	(60,679)	36%
TIF 1A	-	-	12,364	12,364	0%
TIF 1B	-	-	19,136	19,136	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,900,084	1,667,027	8,609,229	(22,290,855)	28%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	279,469	(69,326)	(1,528,279)	(1,807,748)
Sewer Fund	550,646	47,534	870,274	319,628
Debt Service Fund	102,449	292,474	(767,559)	(870,008)
Capital Improvement Program Fund	811,366	-	-	(811,366)
Lottery Fund	446,516	64,796	245,180	(201,336)
Economic Development Fund	(133,841)	-	4	133,845
Off Street Parking Fund	(1,137,178)	154	(523,700)	613,478
Redevelopment Fund	656,241	212,354	441,654	(214,587)
Police Academy	(15,049)	(8,431)	(33,929)	(18,880)
TIF 1A	-	-	(12,364)	(12,364)
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	3,003	636	1,483	(1,520)
Qualified Sinking Fund	250	53	123	(127)
Operating Revenues Net of Expenditures	1,563,872	540,243	(1,326,250)	(2,890,122)
	-	-	-	0

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the four months ending January 31, 2019
33% of the Fiscal Year 2019

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OTHER FINANCING SOURCES & USES</u>					
<u>TRANSFERS IN</u>					
General Fund	96,902	-	72,652	(24,250)	75%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	724,604	-	-	(724,604)	0%
Capital Improvement Program Fund	2,570,012	26,553	523,310	(2,046,702)	20%
Lottery Fund	-	2,460	2,460	2,460	
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	-	530,458	(608,194)	47%
Redevelopment Fund	-	-	-	-	
Police Academy	20,000	-	20,000	-	100%
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	1,201,125	-	1,201,125	-	100%
Qualified Sinking Fund	100,000	-	100,000	-	100%
Total Transfers In	6,054,294	29,013	2,450,005	(3,604,289)	40%
<u>TRANSFERS OUT</u>					
General Fund	(772,604)	-	(30,250)	742,354	4%
Sewer Fund	(1,201,125)	-	(1,201,125)	-	100%
Debt Service Fund	(3,179,106)	(29,013)	(570,676)	2,608,430	18%
Capital Improvement Program Fund	(90,000)	-	-	90,000	0%
Lottery Fund	(395,902)	-	(172,652)	223,250	44%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	(415,557)	-	(475,302)	(59,745)	114%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(6,054,294)	(29,013)	(2,450,005)	3,604,289	40%
<u>NET TRANSFERS</u>					
General Fund	(675,702)	-	42,402	718,104	
Sewer Fund	(1,198,125)	-	(1,201,125)	(3,000)	100%
Debt Service Fund	(2,454,502)	(29,013)	(570,676)	1,883,826	23%
Capital Improvement Program Fund	2,480,012	26,553	523,310	(1,956,702)	21%
Lottery Fund	(395,902)	2,460	(170,192)	225,710	43%
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	-	530,458	(608,194)	47%
Redevelopment Fund	(415,557)	-	(475,302)	(59,745)	114%
Police Academy	20,000	-	20,000	-	100%
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	1,201,125	-	1,201,125	-	100%
Qualified Sinking Fund	100,000	-	100,000	-	100%
Total Net Transfers	-	-	-	0	

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33% of the Fiscal Year 2019

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OTHER REVENUE: BOND PROCEEDS</u>					
Sewer Fund	-	-	-	-	
Capital Improvement Program Fund	10,270,000	-	-	(10,270,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	2,503,611	-	-	(2,503,611)	0%
Redevelopment Fund	17,130,000	-	-	(17,130,000)	0%
Total Bond Proceeds	32,903,611	-	-	(32,903,611)	0%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	125,000	-	-	(125,000)	0%
Capital Improvement Program Fund	8,982,012	426,703	496,273	(8,485,739)	6%
Off Street Parking Fund	6,852,315	14,400	751,460	(6,100,855)	11%
Redevelopment Fund	10,780,187	98,331	1,773,358	(9,006,829)	16%
Total Capital Improvement Program	26,739,514	539,434	3,021,091	(23,718,423)	11%

OTHER EXPENDITURES: EDP GRANT

Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
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NET FUND ACTIVITY

General Fund	(396,233)	(69,326)	(1,485,877)	(1,089,644)
Sewer Fund	(772,479)	47,534	(330,851)	441,628
Debt Service Fund	(2,352,053)	263,461	(1,338,234)	1,013,819
Capital Improvement Program Fund	4,579,366	(400,150)	27,037	(4,552,329)
Lottery Fund	50,614	67,256	74,988	24,374
Economic Development Fund	66,159	-	4	(66,155)
Off Street Parking Fund	(4,347,231)	(14,246)	(744,702)	3,602,529
Redevelopment Fund	6,590,497	114,023	(1,807,007)	(8,397,504)
Police Academy	4,951	(8,431)	(13,929)	(18,880)
TIF 1A	-	-	(12,364)	(12,364)
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	1,204,128	636	1,202,608	(1,520)
Qualified Sinking Fund	100,250	53	100,123	(127)
Net Activity	\$ 4,727,969	809	(4,347,341)	(9,075,310)
	-	(0)	-	-

FUND BALANCE

	<u>As of FYE 9/30/18</u>	<u>As of 1/31/2019</u>	
General Fund	6,050,646	4,401,317	(1,649,329)
Sewer Fund	825,173	1,433,949	608,776
Debt Service Fund	2,577,299	4,264,932	1,687,633
Capital Improvement Program Fund	4,568,738	(526,916)	(5,095,654)
Lottery Fund	3,387,235	3,257,594	(129,641)
Economic Development Fund	178,182	6,938	(171,244)
Off Street Parking Fund	619,369	4,204,003	3,584,634
Redevelopment Fund	16,539,092	8,509,765	(8,029,327)
Police Academy	13,554	5,114	(8,440)
TIF 1A	0	(12,364)	(12,364)
TIF 1B	0	(19,136)	(19,136)
Sewer Reserve Fund	1,204,128	1,202,608	(1,520)
Qualified Sinking Fund	100,250	100,123	(127)
Net Fund Balance	36,063,666	26,827,927	(9,235,739)

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COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the four months ending January 31, 2019
33% of the Fiscal Year 2019

	General Fund				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Taxes	\$ 8,102,903	\$ 434,726	\$ 718,512	\$ (7,384,391)	9%
Sales and use taxes	5,196,961	416,915	1,496,142	(3,700,819)	29%
Payments in Lieu of taxes	281,875	-	-	(281,875)	0%
State revenue	1,868,498	160,129	619,417	(1,249,081)	33%
Occupation and franchise taxes	882,000	156,208	339,882	(542,118)	39%
Hotel Occupation Tax	1,007,475	44,276	288,678	(718,797)	29%
Licenses and permits	460,250	39,724	90,667	(369,583)	20%
Interest income	30,992	5,493	25,428	(5,564)	82%
Recreation fees	170,710	5,358	44,414	(126,296)	26%
Special Services	19,500	3,194	8,387	(11,113)	43%
Grant Income	163,185	3,313	56,710	(106,475)	35%
Other	250,942	20,575	112,060	(138,882)	45%
Total Revenues	18,435,291	1,289,911	3,800,298	(14,634,993)	21%
<u>EXPENDITURES</u>					
Administrative Services	529,503	39,142	173,956	(355,547)	33%
Mayor and Council	242,643	12,153	69,735	(172,908)	29%
Boards & Commissions	10,338	70	987	(9,351)	10%
Public Buildings & Grounds	670,385	51,544	175,235	(495,150)	26%
Administration	768,999	48,099	234,808	(534,191)	31%
Police and Animal Control	5,103,734	433,225	1,703,955	(3,399,779)	33%
Fire	1,975,871	162,933	648,298	(1,327,573)	33%
Community Development	691,268	44,146	194,199	(497,069)	28%
Public Works	3,826,276	222,669	1,001,430	(2,824,846)	26%
Recreation	866,314	49,482	226,604	(639,710)	26%
Library	880,477	69,594	244,688	(635,789)	28%
Information Technology	268,300	46,429	111,905	(156,395)	42%
Human Resources	1,010,268	54,616	248,191	(762,077)	25%
Public Transportation	106,272	6,211	23,777	(82,495)	22%
Finance	463,027	29,179	95,984	(367,043)	21%
Capital outlay	742,147	89,745	174,824	(567,323)	24%
Total Expenditures	18,155,822	1,359,237	5,328,577	(12,827,245)	29%
<u>REVENUES NET OF EXPENDITURES</u>	279,469	(69,326)	(1,528,279)	(1,807,748)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	96,902	-	72,652	(24,250)	75%
Operating transfers out (DSF, OSP, CIP)	(772,604)	-	(30,250)	742,354	4%
Total other Financing Sources (Uses)	(675,702)	-	42,402	718,104	-6%
<u>NET FUND ACTIVITY</u>	\$ (396,233)	\$ (69,326)	\$ (1,485,877)	\$ (1,089,644)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the four months ending January 31, 2019
33% of the Fiscal Year 2019

	Sewer Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
User fees	\$ 4,352,612	\$ 284,422	1,276,247	\$ (3,076,365)	29%
Service charge and hook-up fees	170,173	12,897	47,433	(122,740)	28%
Grant Income	-	-	-	-	0%
Miscellaneous (MUD old SID refunds)	115	16	71	(44)	62%
Total Revenues	4,522,900	297,334	1,323,751	(3,199,149)	29%
<u>EXPENDITURES</u>					
Personnel Services	618,649	38,088	166,037	(452,612)	27%
Commodities	39,046	1,878	6,096	(32,950)	16%
Contract Services	2,856,232	203,190	260,284	(2,595,948)	9%
Maintenance	38,201	291	1,922	(36,279)	5%
Other	227	-	2,023	1,796	
Storm Water Grant	54,000	3,483	6,564	(47,436)	12%
Capital Outlay	371,908	3,076	12,302	(359,606)	3%
Total Expenditures	3,978,263	250,007	455,226	(3,523,037)	11%
<u>OPERATING INCOME (LOSS)</u>	544,637	47,328	868,524	323,887	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	6,009	206	1,749	(4,260)	29%
	6,009	206	1,749	(4,260)	29%
<u>INCOME (LOSS) BEFORE</u>					
<u>OPERATING TRANSFERS</u>	550,646	47,534	870,274	319,628	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP)	(1,201,125)	-	(1,201,125)	-	100%
Bond/registered warrant proceeds				-	0%
Capital Improvement	(125,000)	-	-	125,000	0%
Total other Financing Sources (Uses)	(1,323,125)	-	(1,201,125)	122,000	91%
<u>NET INCOME (LOSS)</u>	\$ (772,479)	\$ 47,534	\$ (330,851)	\$ 441,628	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	323,887
City of Omaha billing in arrears 2 months	(690,000)
Adjusted Operating Income Variance	<u>(366,113)</u>

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	<u>Debt Service Fund</u>				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
Property Taxes	\$ 940,376	\$ 52,734	107,381	\$ (832,995)	11%
Sales and use taxes	2,598,480	208,458	748,071	(1,850,409)	29%
Payments in Lieu of taxes	91,225	-	-	(91,225)	0%
Interest income	18,586	3,542	15,526	(3,060)	84%
Other (Special Assessments; Fire Reimbursmt)	584,244	42,437	127,311	(456,933)	22%
Total Revenues	4,232,911	307,170	998,289	(3,234,622)	24%
<u>EXPENDITURES</u>					
Administration	162,869	4,487	5,352	(157,517)	3%
Fire Contract Bond	122,513	10,209	40,836	(81,677)	33%
Debt service					
Principal	3,180,000	-	1,540,000	(1,640,000)	48%
Interest	665,080	-	179,660	(485,420)	27%
Total Expenditures	4,130,462	14,696	1,765,847	(2,364,615)	43%
<u>REVENUES NET OF EXPENDITURES</u>	102,449	292,474	(767,559)	(870,008)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	724,604	-	-	(724,604)	0%
Operating transfers out (CIP, OSP)	(3,179,106)	(29,013)	(570,676)	2,608,430	18%
Total other Financing Sources (Uses)	(2,454,502)	(29,013)	(570,676)	1,883,826	
<u>NET FUND ACTIVITY</u>	\$ (2,352,053)	\$ 263,461	\$ (1,338,234)	\$ 1,013,819	

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	Capital Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
Interest income	\$ 11,366	\$ -	\$ -	\$ (11,366)	0%
Grant Income	-	-	-	-	0%
Special Assessment	800,000	-	-	(800,000)	0%
Interagency	-	-	-	-	0%
Total Revenues	811,366	-	-	(811,366)	0%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
<u>REVENUES NET OF EXPENDITURES</u>	811,366	-	-	(811,366)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	2,570,012	26,553	523,310	(2,046,702)	20%
Operating transfers out (DSF)	(90,000)	-	-	90,000	0%
Bond/registered warrant proceeds	10,270,000	-	-	(10,270,000)	0%
Capital outlay	(8,982,012)	(426,703)	(496,273)	8,485,739	6%
Total other Financing Sources (Uses)	3,768,000	(400,150)	27,037	(3,740,963)	1%
<u>NET FUND ACTIVITY</u>	\$ 4,579,366	\$ (400,150)	\$ 27,037	\$ (4,552,329)	

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	Lottery Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 66,862	\$ 261,706	\$ (588,294)	31%
Lottery Tax Form 51	340,000	26,539	104,278	(235,722)	31%
Event Revenue	-	-	-	-	0%
Interest income	16,691	3,346	15,009	(1,682)	90%
Miscellaneous / Other	-	-	-	-	0%
Total Revenues	1,206,691	96,746	380,993	(825,698)	32%
<u>EXPENDITURES</u>					
Professional Services	285,813	2,908	11,761	(274,052)	4%
Salute to Summer	32,634	-	-	(32,634)	0%
Community Events	11,832	1,373	12,670	838	107%
Events - Marketing	31,668	1,131	5,021	(26,647)	16%
Recreation Events	4,507	-	28	(4,479)	1%
Concert & Movie Nights	13,721	-	2,056	(11,665)	15%
City Anniversary Celebration	30,000	-	-	(30,000)	0%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	26,539	104,278	(245,722)	30%
Other	-	-	-	-	0%
Capital outlay	-	-	-	-	0%
Total Expenditures	760,175	31,951	135,813	(624,362)	18%
<u>REVENUES NET OF EXPENDITURES</u>	446,516	64,796	245,180	(201,336)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	2,460	2,460	2,460	
Operating transfers out (GF, SF, DSF)	(395,902)	-	(172,652)	223,250	44%
Total other Financing Sources (Uses)	(395,902)	2,460	(170,192)	225,710	43%
<u>NET FUND ACTIVITY</u>	\$ 50,614	\$ 67,256	\$ 74,988	\$ 24,374	

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33% of the Fiscal Year 2019

	Economic Development				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ -	-	-	-	
Interest income	718	-	4	(714)	
Total Revenues	718	-	4	(714)	
<u>EXPENDITURES</u>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)	-	-	-	-	0%
Principal	-	-	-	-	0%
Interest	59,559	-	-	(59,559)	0%
Total Expenditures	134,559	-	-	(134,559)	0%
<u>REVENUES NET OF EXPENDITURES</u>	(133,841)	-	4	133,845	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	200,000	-	-	(200,000)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000	-	-	(3,000,000)	0%
Community Development - Grant	(3,000,000)	-	-	3,000,000	0%
Total other Financing Sources (Uses)	200,000	-	-	(200,000)	0%
<u>NET FUND ACTIVITY</u>	\$ 66,159	\$ -	\$ 4	\$ (66,155)	

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	Off Street Parking				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 464	1,853	1,859	1,395	401%
Total Revenues	464	1,853	1,859	1,395	401%
<u>EXPENDITURES</u>					
General & Administrative	20,518	792	4,375	(16,143)	21%
Professional Services	163,150	906	936	(162,214)	1%
Maintenance	34,073	-	39	(34,034)	0%
Debt service: (Warrants)					
Principal	670,000	-	485,000	(185,000)	72%
Interest	249,901	-	35,208	(214,694)	14%
Total Expenditures	1,137,642	1,698	525,558	(612,084)	46%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,137,178)</u>	<u>154</u>	<u>(523,700)</u>	<u>613,478</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,138,651	-	530,458	(608,194)	47%
Operating transfers out		-	-		0%
Bond/registered warrant proceeds	2,503,611	-	-	(2,503,611)	0%
Capital Improvement	(6,852,315)	(14,400)	(751,460)	6,100,855	11%
Total other Financing Sources (Uses)	<u>(3,210,053)</u>	<u>(14,400)</u>	<u>(221,002)</u>	<u>2,989,051</u>	<u>7%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (4,347,231)</u>	<u>\$ (14,246)</u>	<u>\$ (744,702)</u>	<u>\$ 3,602,529</u>	

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	Redevelopment Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Sales and use taxes	\$ 2,598,480	208,458	748,071	(1,850,409)	29%
Franchise Fee & Occupation Tax	500,000	-	-	(500,000)	0%
Interest income	65,818	4,427	25,865	(39,953)	39%
Total Revenues	3,164,298	212,884	773,936	(2,390,362)	24%
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	556,639	-	-	(556,639)	0%
Financial / Legal Fees	175,500	530	13,473	(162,027)	8%
Debt service: (Warrants)	-	-	-	-	0%
Principal	775,000	-	-	(775,000)	0%
Interest	1,000,918	-	318,809	(682,109)	32%
Total Expenditures	2,508,057	530	332,282	(2,175,775)	
<u>REVENUES NET OF EXPENDITURES</u>	656,241	212,354	441,654	(214,587)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(415,557)	-	(475,302)	(59,745)	114%
Bond/registered warrant proceeds	17,130,000	-	-	(17,130,000)	0%
Capital Improvement	(10,780,187)	(98,331)	(1,773,358)	9,006,829	16%
Total other Financing Sources (Uses)	5,934,256	(98,331)	(2,248,660)	(8,182,916)	
<u>NET FUND ACTIVITY</u>	\$ 6,590,497	\$ 114,023	\$ (1,807,007)	\$ (8,397,504)	

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Police Academy Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ 80,000	477	477	(79,523)	1%
Interest income	55	-	19	(36)	35%
Total Revenues	<u>80,055</u>	<u>477</u>	<u>496</u>	<u>(79,559)</u>	<u>1%</u>
<u>EXPENDITURES</u>					
Personnel Services	76,404	5,763	25,214	(51,190)	33%
Commodities	3,500	49	299	(3,201)	9%
Contract Services	11,700	2,653	5,662	(6,038)	48%
Other Charges	3,500	443	3,250	(250)	93%
Total Expenditures	<u>95,104</u>	<u>8,908</u>	<u>34,425</u>	<u>(60,679)</u>	<u>36%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(15,049)</u>	<u>(8,431)</u>	<u>(33,929)</u>	<u>(18,880)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	20,000	-	20,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 4,951</u>	<u>\$ (8,431)</u>	<u>\$ (13,929)</u>	<u>\$ (18,880)</u>	

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	TIF 1A				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Tax	\$			-	0%
Interest income				-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	-	12,364	12,364	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>12,364</u>	<u>12,364</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>(12,364)</u>	<u>(12,364)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (12,364)</u>	<u>\$ (12,364)</u>	

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	TIF 1B				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Tax	\$			-	0%
Interest income				-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	-	19,136	19,136	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>19,136</u>	<u>19,136</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>(19,136)</u>	<u>(19,136)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (19,136)</u>	<u>\$ (19,136)</u>	

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Sewer Reserve Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 3,003	636	1,483	(1,520)	49%
Total Revenues	3,003	636	1,483	(1,520)	49%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
<u>REVENUES NET OF EXPENDITURES</u>	3,003	636	1,483	(1,520)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	1,201,125	-	1,201,125	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	1,201,125	-	1,201,125	-	
<u>NET FUND ACTIVITY</u>	\$ 1,204,128	\$ 636	\$ 1,202,608	\$ (1,520)	

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		Qualified Sinking Fund			
		<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u> <u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$	<u>250</u>	<u>53</u>	<u>123</u>	<u>(127)</u> <u>49%</u>
Total Revenues		<u>250</u>	<u>53</u>	<u>123</u>	<u>(127)</u> <u>49%</u>
<u>EXPENDITURES</u>					
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u> <u>0%</u>
Total Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>		<u>250</u>	<u>53</u>	<u>123</u>	<u>(127)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in		<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u> <u>100%</u>
Operating transfers out		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u> <u>0%</u>
Total other Financing Sources (Uses)		<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
<u>NET FUND ACTIVITY</u>	\$	<u>100,250</u>	<u>53</u>	<u>100,123</u>	<u>(127)</u>