

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the ten months ending July 31, 2019
83% 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>
OPERATING REVENUES					
General Fund	\$ 18,435,291	\$ 1,102,771	\$ 13,526,658	\$ (4,908,633)	73%
Sewer Fund	4,528,909	309,253	3,350,130	(1,178,779)	74%
Debt Service Fund	4,232,911	273,539	3,525,894	(707,017)	83%
Capital Improvement Program Fund	811,366	-	-	(811,366)	0%
Lottery Fund	1,206,691	92,707	975,128	(231,563)	81%
Economic Development Fund	718	3	101	(617)	14%
Off Street Parking Fund	464	1,609	12,057	11,593	
Redevelopment Fund	3,164,298	215,101	2,000,021	(1,164,277)	63%
Police Academy	80,055	18	101,048	20,993	126%
TIF 1A	-	-	9,034	9,034	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	3,003	1,233	7,186	4,183	239%
Qualified Sinking Fund	250	103	598	348	239%
Total Operating Revenues	<u>32,463,956</u>	<u>1,996,337</u>	<u>23,507,854</u>	<u>(8,956,102)</u>	<u>72%</u>

OPERATING EXPENDITURES

General Fund	18,155,822	1,275,777	13,564,106	(4,591,716)	75%
Sewer Fund	3,978,263	431,231	2,205,033	(1,773,230)	55%
Debt Service Fund	4,130,462	10,328	2,379,819	(1,750,643)	58%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	760,175	53,713	483,065	(277,110)	64%
Economic Development Fund	134,559	-	-	(134,559)	0%
Off Street Parking Fund	1,137,642	875	642,031	(495,611)	56%
Redevelopment Fund	2,508,057	813,809	1,250,562	(1,257,495)	50%
Police Academy	95,104	6,109	78,570	(16,534)	83%
TIF 1A	-	-	12,454	12,454	0%
TIF 1B	-	-	19,136	19,136	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	<u>30,900,084</u>	<u>2,591,842</u>	<u>20,634,777</u>	<u>(10,265,307)</u>	<u>67%</u>

OPERATING REVENUES NET OF EXPENDITURES

General Fund	279,469	(173,006)	(37,448)	(316,917)
Sewer Fund	550,646	(121,978)	1,145,097	594,451
Debt Service Fund	102,449	263,211	1,146,075	1,043,626
Capital Improvement Program Fund	811,366	-	-	(811,366)
Lottery Fund	446,516	38,994	492,063	45,547
Economic Development Fund	(133,841)	3	101	133,942
Off Street Parking Fund	(1,137,178)	734	(629,974)	507,204
Redevelopment Fund	656,241	(598,708)	749,459	93,218
Police Academy	(15,049)	(6,091)	22,478	37,527
TIF 1A	-	-	(3,421)	(3,421)
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	3,003	1,233	7,186	4,183
Qualified Sinking Fund	250	103	598	348
Operating Revenues Net of Expenditures	<u>1,563,872</u>	<u>(595,505)</u>	<u>2,873,077</u>	<u>1,309,205</u>

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the ten months ending July 31, 2019
83% 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	-	122,652	25,750	127%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	724,604	-	-	(724,604)	0%
Capital Improvement Program Fund	2,570,012	-	1,831,664	(738,348)	71%
Lottery Fund	-	-	2,460	2,460	
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	-	607,239	(531,412)	53%
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	-	3,885,139	(2,169,155)	64%
<u>TRANSFERS OUT</u>					
General Fund	(772,604)	-	(80,250)	692,354	10%
Sewer Fund	(1,201,125)	-	(1,201,125)	-	100%
Debt Service Fund	(3,179,106)	-	(1,873,698)	1,305,408	59%
Capital Improvement Program Fund	(90,000)	-	-	90,000	0%
Lottery Fund	(395,902)	-	(177,983)	217,919	45%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	(415,557)	-	(552,083)	(136,526)	133%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(6,054,294)	-	(3,885,139)	2,169,155	64%
<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)	-	(1,873,698)	580,804	76%
Capital Improvement Program Fund	2,480,012	-	1,831,664	(648,348)	74%
Lottery Fund	(395,902)	-	(175,523)	220,379	44%
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	-	607,239	(531,412)	53%
Redevelopment Fund	(415,557)	-	(552,083)	(136,526)	133%
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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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	<u>32,903,611</u>	<u>-</u>	<u>-</u>	<u>(32,903,611)</u>	<u>0%</u>

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	125,000	-	10,668	(114,332)	9%
Capital Improvement Program Fund	8,982,012	555,799	2,129,839	(6,852,173)	24%
Off Street Parking Fund	6,852,315	376,693	2,350,019	(4,502,296)	34%
Redevelopment Fund	10,780,187	47,688	3,329,039	(7,451,148)	31%
Total Capital Improvement Program	<u>26,739,514</u>	<u>980,180</u>	<u>7,819,565</u>	<u>(18,919,949)</u>	<u>29%</u>

OTHER EXPENDITURES: EDP GRANT

Economic Development Fund	<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>(3,000,000)</u>	<u>0%</u>
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NET FUND ACTIVITY

General Fund	(396,233)	(173,006)	4,954	401,187	
Sewer Fund	(772,479)	(121,978)	(66,696)	705,783	
Debt Service Fund	(2,352,053)	263,211	(727,623)	1,624,430	
Capital Improvement Program Fund	4,579,366	(555,799)	(298,175)	(4,877,541)	
Lottery Fund	50,614	38,994	316,540	265,926	
Economic Development Fund	66,159	3	101	(66,058)	
Off Street Parking Fund	(4,347,231)	(375,959)	(2,372,755)	1,974,477	
Redevelopment Fund	6,590,497	(646,396)	(3,131,663)	(9,722,160)	
Police Academy	4,951	(6,091)	42,478	37,527	
TIF 1A	-	-	(3,421)	(3,421)	
TIF 1B	-	-	(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128	1,233	1,208,311	4,183	
Qualified Sinking Fund	100,250	103	100,598	348	
Net Activity	<u>\$ 4,727,969</u>	<u>(1,575,685)</u>	<u>(4,946,488)</u>	<u>(9,674,457)</u>	

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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>FUND BALANCE</u>	<u>As of FYE 9/30/19</u>		<u>As of 7/31/2019</u>	<u>Variance</u>	<u>Notes</u>
General Fund	6,050,646		6,167,653	117,007	
Sewer Fund	825,173		2,090,059	1,264,886	
Debt Service Fund	2,577,299		4,875,544	2,298,245	
Capital Improvement Program Fund	4,568,738		(293,897)	(4,862,635)	Bond Proceeds
Lottery Fund	3,387,235		4,048,663	661,428	
Economic Development Fund	178,182		7,034	(171,148)	
Off Street Parking Fund	619,369		2,949,053	2,329,684	Bond Proceeds
Redevelopment Fund	16,539,092		7,281,569	(9,257,523)	Bond Proceeds
Police Academy	13,554		61,575	48,021	
TIF 1A	0		(3,421)	(3,421)	
TIF 1B	0		(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128		1,208,311	4,183	
Qualified Sinking Fund	100,250		100,598	348	
Net Fund Balance	36,063,666	-	28,473,605	(7,590,062)	

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83% of the Fiscal Year 2019

General 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>					
Property Taxes	\$ 8,102,903	\$ 171,462	\$ 5,135,351	\$ (2,967,552)	63%
Sales and use taxes	5,196,961	421,223	3,892,105	(1,304,856)	75%
Payments in Lieu of taxes	281,875	-	305,721	23,846	108%
State revenue	1,868,498	189,645	1,550,977	(317,521)	83%
Occupation and franchise taxes	882,000	104,438	851,485	(30,515)	97%
Hotel Occupation Tax	1,007,475	120,781	810,951	(196,524)	80%
Licenses and permits	460,250	44,206	350,769	(109,481)	76%
Interest income	30,992	4,190	61,406	30,414	198%
Recreation fees	170,710	29,502	146,286	(24,424)	86%
Special Services	19,500	2,809	20,954	1,454	107%
Grant Income	163,185	-	98,457	(64,728)	60%
Other	250,942	14,516	302,196	51,254	120%
Total Revenues	<u>18,435,291</u>	<u>1,102,771</u>	<u>13,526,658</u>	<u>(4,908,633)</u>	<u>73%</u>
<u>EXPENDITURES</u>					
Administrative Services	529,503	37,972	419,984	(109,519)	79%
Mayor and Council	242,643	7,752	155,005	(87,638)	64%
Boards & Commissions	10,338	41	2,890	(7,448)	28%
Public Buildings & Grounds	670,385	36,490	424,056	(246,329)	63%
Administration	768,999	48,913	605,331	(163,668)	79%
Police and Animal Control	5,103,734	391,679	4,090,281	(1,013,453)	80%
Fire	1,975,871	166,533	1,626,456	(349,415)	82%
Community Development	691,268	29,950	475,267	(216,001)	69%
Public Works	3,826,276	241,462	2,682,316	(1,143,960)	70%
Recreation	866,314	94,312	604,390	(261,924)	70%
Library	880,477	69,810	637,307	(243,170)	72%
Information Technology	268,300	5,415	218,708	(49,592)	82%
Human Resources	1,010,268	69,686	667,625	(342,643)	66%
Public Transportation	106,272	5,546	70,111	(36,161)	66%
Finance	463,027	26,155	347,291	(115,736)	75%
Capital outlay	742,147	44,061	537,088	(205,059)	72%
Total Expenditures	<u>18,155,822</u>	<u>1,275,777</u>	<u>13,564,106</u>	<u>(4,591,716)</u>	<u>75%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>279,469</u>	<u>(173,006)</u>	<u>(37,448)</u>	<u>(316,917)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	96,902	-	122,652	25,750	127%
Operating transfers out (DSF, OSP, CIP)	(772,604)	-	(80,250)	692,354	10%
Total other Financing Sources (Uses)	<u>(675,702)</u>	<u>-</u>	<u>42,402</u>	<u>718,104</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ (396,233)</u>	<u>\$ (173,006)</u>	<u>\$ 4,954</u>	<u>\$ 401,187</u>	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the ten months ending July 31, 2019
83% 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>
REVENUES					
User fees	\$ 4,352,612	\$ 298,986	3,189,343	\$ (1,163,269)	73%
Service charge and hook-up fees	170,173	8,841	148,806	(21,367)	87%
Miscellaneous	115	16	152	37	132%
Total Revenues	<u>4,522,900</u>	<u>307,843</u>	<u>3,338,301</u>	<u>(1,184,599)</u>	<u>74%</u>
EXPENDITURES					
Personnel Services	618,649	42,717	451,530	(167,119)	73%
Commodities	39,046	537	10,052	(28,994)	26%
Contract Services	2,856,232	384,645	1,679,291	(1,176,941)	59%
Maintenance	38,201	192	18,142	(20,059)	47%
Other	227	64	2,112	1,885	
Storm Water Grant	54,000	-	13,150	(40,850)	24%
Capital Outlay	371,908	3,076	30,756	(341,152)	8%
Total Expenditures	<u>3,978,263</u>	<u>431,231</u>	<u>2,205,033</u>	<u>(1,773,230)</u>	<u>55%</u>
OPERATING INCOME (LOSS)	<u>544,637</u>	<u>(123,388)</u>	<u>1,133,268</u>	<u>588,631</u>	Note 1
NON-OPERATING REVENUE (EXPENSE)					
Interest income	6,009	1,410	11,829	5,820	197%
	<u>6,009</u>	<u>1,410</u>	<u>11,829</u>	<u>5,820</u>	<u>197%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>550,646</u>	<u>(121,978)</u>	<u>1,145,097</u>	<u>594,451</u>	
OTHER FINANCING SOURCES (USES)					
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)	-	(10,668)	114,332	9%
Total other Financing Sources (Uses)	<u>(1,323,125)</u>	<u>-</u>	<u>(1,211,793)</u>	<u>111,332</u>	<u>92%</u>
NET INCOME (LOSS)	<u>\$ (772,479)</u>	<u>\$ (121,978)</u>	<u>\$ (66,696)</u>	<u>\$ 705,783</u>	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	588,631
City of Omaha billing in arrears 3 months	(600,000)
Adjusted Operating Income Variance	<u>(11,369)</u>

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	Debt Service Fund				% of Budget Used
	Budget	MTD Actual	YTD Actual	Over(under) Budget	
<u>REVENUES</u>					
Property Taxes	\$ 940,376	\$ 12,554	623,188	\$ (317,188)	66%
Sales and use taxes	2,598,480	210,611	1,946,052	(652,428)	75%
Payments in Lieu of taxes	91,225	-	37,435	(53,790)	41%
Other (Special Assessments; Fire Reimbursmt)	584,244	46,272	878,013	293,769	150%
Interest income	18,586	4,102	41,206	22,620	222%
Total Revenues	4,232,911	273,539	3,525,894	(707,017)	83%
<u>EXPENDITURES</u>					
Administration	162,869	119	19,005	(143,864)	12%
Fire Contract Bond	122,513	10,209	102,090	(20,423)	83%
Debt service					
Principal	3,180,000	-	1,900,000	(1,280,000)	60%
Interest	665,080	-	358,724	(306,356)	54%
Total Expenditures	4,130,462	10,328	2,379,819	(1,750,643)	58%
<u>REVENUES NET OF EXPENDITURES</u>	102,449	263,211	1,146,075	1,043,626	
<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)	-	(1,873,698)	1,305,408	59%
Total other Financing Sources (Uses)	(2,454,502)	-	(1,873,698)	580,804	
<u>NET FUND ACTIVITY</u>	\$ (2,352,053)	\$ 263,211	\$ (727,623)	\$ 1,624,430	

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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	<u>811,366</u>	<u>-</u>	<u>-</u>	<u>(811,366)</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>811,366</u>	<u>-</u>	<u>-</u>	<u>(811,366)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	2,570,012	-	1,831,664	(738,348)	71%
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)	(555,799)	(2,129,839)	6,852,173	24%
Total other Financing Sources (Uses)	<u>3,768,000</u>	<u>(555,799)</u>	<u>(298,175)</u>	<u>(4,066,175)</u>	<u>-8%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ 4,579,366</u>	<u>\$ (555,799)</u>	<u>\$ (298,175)</u>	<u>\$ (4,877,541)</u>	

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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	\$ 63,263	665,798	\$ (184,202)	78%
Lottery Tax Form 51	340,000	25,305	265,841	(74,159)	78%
Event Revenue	-	-	-	-	0%
Interest income	16,691	4,139	43,489	26,798	261%
Miscellaneous / Other	-	-	-	-	0%
Total Revenues	<u>1,206,691</u>	<u>92,707</u>	<u>975,128</u>	<u>(231,563)</u>	<u>81%</u>
<u>EXPENDITURES</u>					
Professional Services	285,813	27,970	129,706	(156,107)	45%
Salute to Summer	32,634	352	25,582	(7,052)	78%
Community Events	11,832	145	15,225	3,393	129%
Events - Marketing	31,668	226	22,150	(9,518)	70%
Recreation Events	4,507	377	900	(3,607)	20%
Concert & Movie Nights	13,721	(664)	8,659	(5,062)	63%
City Anniversary Celebration	30,000	-	15,000	(15,000)	50%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	25,307	265,843	(84,157)	76%
Other	-	-	-	-	0%
Capital outlay	-	-	-	-	0%
Total Expenditures	<u>760,175</u>	<u>53,713</u>	<u>483,065</u>	<u>(277,110)</u>	<u>64%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>446,516</u>	<u>38,994</u>	<u>492,063</u>	<u>45,547</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	2,460	2,460	
Operating transfers out (GF, SF, DSF)	(395,902)	-	(177,983)	217,919	45%
Total other Financing Sources (Uses)	<u>(395,902)</u>	<u>-</u>	<u>(175,523)</u>	<u>220,379</u>	44%
<u>NET FUND ACTIVITY</u>	<u>\$ 50,614</u>	<u>\$ 38,994</u>	<u>\$ 316,540</u>	<u>\$ 265,926</u>	

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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	3	101	(617)	
Total Revenues	<u>718</u>	<u>3</u>	<u>101</u>	<u>(617)</u>	
<u>EXPENDITURES</u>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	59,559	-	-	(59,559)	0%
Total Expenditures	<u>134,559</u>	<u>-</u>	<u>-</u>	<u>(134,559)</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(133,841)</u>	<u>3</u>	<u>101</u>	<u>133,942</u>	
<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)	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>0%</u>
<u>NET FUND ACTIVITY</u>	\$ <u>66,159</u>	\$ <u>3</u>	\$ <u>101</u>	\$ <u>(66,058)</u>	

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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	1,609	12,057	11,593	
Total Revenues	<u>464</u>	<u>1,609</u>	<u>12,057</u>	<u>11,593</u>	
<u>EXPENDITURES</u>					
General & Administrative	20,518	875	9,051	(11,467)	44%
Professional Services	163,150	-	966	(162,184)	1%
Maintenance	34,073	-	4,668	(29,405)	14%
Debt service: (Warrants)					
Principal	670,000	-	485,000	(185,000)	72%
Interest	249,901	-	142,346	(107,555)	57%
Total Expenditures	<u>1,137,642</u>	<u>875</u>	<u>642,031</u>	<u>(495,611)</u>	<u>56%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,137,178)</u>	<u>734</u>	<u>(629,974)</u>	<u>507,204</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,138,651	-	607,239	(531,412)	53%
Operating transfers out		-	-		0%
Bond/registered warrant proceeds	2,503,611	-	-	(2,503,611)	0%
Capital Improvement	(6,852,315)	(376,693)	(2,350,019)	4,502,296	34%
Total other Financing Sources (Uses)	<u>(3,210,053)</u>	<u>(376,693)</u>	<u>(1,742,780)</u>	<u>1,467,273</u>	<u>54%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (4,347,231)</u>	<u>\$ (375,959)</u>	<u>\$ (2,372,755)</u>	<u>\$ 1,974,477</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	210,611	1,946,052	(652,428)	75%
Franchise Fee & Occupation Tax	500,000	-	-	(500,000)	0%
Interest income	65,818	4,490	53,969	(11,849)	82%
Total Revenues	<u>3,164,298</u>	<u>215,101</u>	<u>2,000,021</u>	<u>(1,164,277)</u>	<u>63%</u>
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	556,639	-	3,943	(552,696)	1%
Financial / Legal Fees	175,500	-	114,001	(61,499)	65%
Debt service: (Warrants)				-	0%
Principal	775,000	495,000	495,000	(280,000)	64%
Interest	1,000,918	318,809	637,618	(363,300)	64%
Total Expenditures	<u>2,508,057</u>	<u>813,809</u>	<u>1,250,562</u>	<u>(1,257,495)</u>	<u>50%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>656,241</u>	<u>(598,708)</u>	<u>749,459</u>	<u>93,218</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(415,557)	-	(552,083)	(136,526)	133%
Bond/registered warrant proceeds	17,130,000	-	-	(17,130,000)	0%
Capital Improvement	(10,780,187)	(47,688)	(3,329,039)	7,451,148	31%
Total other Financing Sources (Uses)	<u>5,934,256</u>	<u>(47,688)</u>	<u>(3,881,122)</u>	<u>(9,815,378)</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 6,590,497</u>	<u>\$ (646,396)</u>	<u>\$ (3,131,663)</u>	<u>\$ (9,722,160)</u>	

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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	-	100,877	20,877	126%
Interest income	55	18	171	116	311%
Total Revenues	80,055	18	101,048	20,993	126%
<u>EXPENDITURES</u>					
Personnel Services	76,404	5,760	62,012	(14,392)	81%
Commodities	3,500	-	673	(2,827)	19%
Contract Services	11,700	349	8,992	(2,708)	77%
Other Charges	3,500	-	6,893	3,393	197%
Total Expenditures	95,104	6,109	78,570	(16,534)	83%
<u>REVENUES NET OF EXPENDITURES</u>	(15,049)	(6,091)	22,478	37,527	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	20,000	-	20,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	20,000	-	20,000	-	
<u>NET FUND ACTIVITY</u>	\$ 4,951	\$ (6,091)	\$ 42,478	\$ 37,527	

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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	\$	-	9,034	9,034	0%
Interest income				-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>9,034</u>	<u>9,034</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	-	12,454	12,454	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>12,454</u>	<u>12,454</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>(3,421)</u>	<u>(3,421)</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>\$ (3,421)</u>	<u>\$ (3,421)</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	1,233	7,186	4,183	239%
Total Revenues	<u>3,003</u>	<u>1,233</u>	<u>7,186</u>	<u>4,183</u>	<u>239%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>3,003</u>	<u>1,233</u>	<u>7,186</u>	<u>4,183</u>	
<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)	<u>1,201,125</u>	<u>-</u>	<u>1,201,125</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	\$ <u>1,204,128</u>	\$ <u>1,233</u>	\$ <u>1,208,311</u>	\$ <u>4,183</u>	

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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	\$ 250	103	598	348	239%
Total Revenues	<u>250</u>	<u>103</u>	<u>598</u>	<u>348</u>	<u>239%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>					
	<u>250</u>	<u>103</u>	<u>598</u>	<u>348</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	100,000	-	100,000	-	100%
Operating transfers out	-	-	-	-	0%
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>103</u>	\$ <u>100,598</u>	\$ <u>348</u>	