

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending September 30, 2019**  
**100% of the Fiscal Year 2019**

**Preliminary**

**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>
<b><u>OPERATING REVENUES</u></b>					
General Fund	\$ 18,435,291	\$ 1,031,356	\$ 18,064,224	\$ (371,067)	98%
Sewer Fund	4,528,909	409,001	4,150,046	(378,863)	92%
Debt Service Fund	4,232,911	292,933	4,401,619	168,708	104%
Capital Improvement Program Fund	811,366	105,000	105,000	(706,366)	13%
Lottery Fund	1,206,691	102,138	1,170,137	(36,554)	97%
Economic Development Fund	718	-	107	(611)	15%
Off Street Parking Fund	464	121	13,040	12,576	
Redevelopment Fund	3,164,298	213,014	2,437,662	(726,636)	77%
Police Academy	80,055	885	101,966	21,911	127%
TIF 1A	-	-	18,067	18,067	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	3,003	1,112	8,609	5,606	287%
Qualified Sinking Fund	250	93	716	466	287%
<b>Total Operating Revenues</b>	<b>32,463,956</b>	<b>2,155,652</b>	<b>30,471,193</b>	<b>(1,992,763)</b>	<b>94%</b>

**OPERATING EXPENDITURES**

General Fund	18,155,822	1,519,026	16,525,585	(1,630,237)	91%
Sewer Fund	3,978,263	135,206	3,008,037	(970,226)	76%
Debt Service Fund	4,130,462	30,093	3,452,857	(677,605)	84%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	760,175	51,509	590,989	(169,186)	78%
Economic Development Fund	134,559	-	-	(134,559)	0%
Off Street Parking Fund	1,137,642	11,349	923,723	(213,920)	81%
Redevelopment Fund	2,508,057	15	1,284,015	(1,224,042)	51%
Police Academy	95,104	8,527	94,632	(472)	100%
TIF 1A	-	-	12,544	12,544	0%
TIF 1B	-	-	19,136	19,136	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
<b>Total Operating Expenditures</b>	<b>30,900,084</b>	<b>1,755,724</b>	<b>25,911,518</b>	<b>(4,988,566)</b>	<b>84%</b>

**OPERATING REVENUES NET OF EXPENDITURES**

General Fund	279,469	(487,670)	1,538,639	1,259,170
Sewer Fund	550,646	273,795	1,142,010	591,364
Debt Service Fund	102,449	262,841	948,762	846,313
Capital Improvement Program Fund	811,366	105,000	105,000	(706,366)
Lottery Fund	446,516	50,629	579,148	132,632
Economic Development Fund	(133,841)	-	107	133,948
Off Street Parking Fund	(1,137,178)	(11,228)	(910,683)	226,495
Redevelopment Fund	656,241	212,999	1,153,647	497,406
Police Academy	(15,049)	(7,642)	7,334	22,383
TIF 1A	-	-	5,523	5,523
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	3,003	1,112	8,609	5,606
Qualified Sinking Fund	250	93	716	466
<b>Operating Revenues Net of Expenditures</b>	<b>1,563,872</b>	<b>399,928</b>	<b>4,559,676</b>	<b>2,995,804</b>

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending September 30, 2019**  
**100% of the Fiscal Year 2019**

**Preliminary**

**Total All Funds**

**OTHER FINANCING SOURCES & USES**

**TRANSFERS IN**

	<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>
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	1,128,844	2,960,508	390,496	115%
Lottery Fund	-	-	-	-	-
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	310,000	917,239	(221,412)	81%
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%
<b>Total Transfers In</b>	<b>6,054,294</b>	<b>1,438,844</b>	<b>5,321,523</b>	<b>(732,771)</b>	<b>88%</b>

**TRANSFERS OUT**

General Fund	(772,604)	(310,000)	(390,250)	382,354	51%
Sewer Fund	(1,201,125)	-	(1,201,125)	-	100%
Debt Service Fund	(3,179,106)	(1,068,477)	(2,942,175)	236,931	93%
Capital Improvement Program Fund	(90,000)	-	-	90,000	0%
Lottery Fund	(395,902)	(60,368)	(235,891)	160,011	60%
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	-	-	-	-	-
<b>Total Transfers Out</b>	<b>(6,054,294)</b>	<b>(1,438,844)</b>	<b>(5,321,523)</b>	<b>732,771</b>	<b>88%</b>

**NET TRANSFERS**

General Fund	(675,702)	(310,000)	(267,598)	408,104	40%
Sewer Fund	(1,198,125)	-	(1,201,125)	(3,000)	100%
Debt Service Fund	(2,454,502)	(1,068,477)	(2,942,175)	(487,673)	120%
Capital Improvement Program Fund	2,480,012	1,128,844	2,960,508	480,496	119%
Lottery Fund	(395,902)	(60,368)	(235,891)	160,011	60%
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	310,000	917,239	(221,412)	81%
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%
<b>Total Net Transfers</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>0</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending September 30, 2019**  
**100% of the Fiscal Year 2019**

**Preliminary**

**Total All Funds**

**OTHER REVENUE: BOND PROCEEDS**

	<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>
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%
<b>Total Bond Proceeds</b>	<b>32,903,611</b>	<b>-</b>	<b>-</b>	<b>(32,903,611)</b>	<b>0%</b>

**OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM**

Sewer Fund	125,000	27,668	127,882	2,882	102%
Capital Improvement Program Fund	8,982,012	770,949	3,339,700	(5,642,312)	37%
Off Street Parking Fund	6,852,315	472,881	3,298,381	(3,553,935)	48%
Redevelopment Fund	10,780,187	792,598	4,842,295	(5,937,892)	45%
<b>Total Capital Improvement Program</b>	<b>26,739,514</b>	<b>2,064,096</b>	<b>11,608,257</b>	<b>(15,131,257)</b>	<b>43%</b>

**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)	(797,670)	1,271,041	1,667,274
Sewer Fund	(772,479)	246,127	(186,998)	585,482
Debt Service Fund	(2,352,053)	(805,636)	(1,993,413)	358,640
Capital Improvement Program Fund	4,579,366	462,895	(274,192)	(4,853,558)
Lottery Fund	50,614	(9,739)	343,258	292,644
Economic Development Fund	66,159	-	107	(66,052)
Off Street Parking Fund	(4,347,231)	(174,109)	(3,291,824)	1,055,407
Redevelopment Fund	6,590,497	(579,599)	(4,240,731)	(10,831,228)
Police Academy	4,951	(7,642)	27,334	22,383
TIF 1A	-	-	5,523	5,523
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	1,204,128	1,112	1,209,734	5,606
Qualified Sinking Fund	100,250	93	100,716	466
<b>Net Activity</b>	<b>\$ 4,727,969</b>	<b>(1,664,168)</b>	<b>(7,048,582)</b>	<b>(11,776,551)</b>



**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending September 30, 2019**  
**100% of the Fiscal Year 2019**

**Preliminary**

**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 9/30/19</u>	<u>Variance</u>	<u>Notes</u>
General Fund	6,050,646		7,108,235	1,057,589	
Sewer Fund	825,173		1,577,803	752,630	
Debt Service Fund	2,577,299		3,609,754	1,032,455	
Capital Improvement Program Fund	4,568,738		(828,146)	(5,396,884)	Bond Proceeds
Lottery Fund	3,387,235		3,525,864	138,629	
Economic Development Fund	178,182		7,041	(171,141)	
Off Street Parking Fund	619,369		1,652,415	1,033,046	Bond Proceeds
Redevelopment Fund	16,539,092		6,096,396	(10,442,696)	Bond Proceeds
Police Academy	13,554		46,377	32,823	
TIF 1A	0		5,523	5,523	
TIF 1B	0		(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128		1,209,734	5,606	
Qualified Sinking Fund	100,250		100,716	466	
<b>Net Fund Balance</b>	<b>36,063,666</b>	<b>-</b>	<b>24,092,576</b>	<b>(11,971,091)</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending September 30, 2019**  
**100% of the Fiscal Year 2019**

**Preliminary**

	<b>General Fund</b>				
	<b>Budget</b>	<b>MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b><u>REVENUES</u></b>					
Property Taxes	\$ 8,102,903	\$ 340,615	\$ 8,105,382	\$ 2,479	100%
Sales and use taxes	5,196,961	420,811	4,754,968	(441,993)	91%
Payments in Lieu of taxes	281,875	-	305,721	23,846	108%
State revenue	1,868,498	153,815	1,861,074	(7,424)	100%
Occupation and franchise taxes	882,000	18,781	930,228	48,228	105%
Hotel Occupation Tax	1,007,475	45,477	947,011	(60,464)	94%
Licenses and permits	460,250	26,134	432,668	(27,582)	94%
Interest income	30,992	4,006	73,420	42,428	237%
Recreation fees	170,710	7,530	177,742	7,032	104%
Special Services	19,500	1,799	23,731	4,231	122%
Grant Income	163,185	3,827	129,563	(33,622)	79%
Other	250,942	8,562	322,715	71,773	129%
<b>Total Revenues</b>	<b>18,435,291</b>	<b>1,031,356</b>	<b>18,064,224</b>	<b>(371,067)</b>	<b>98%</b>
<b><u>EXPENDITURES</u></b>					
Administrative Services	529,503	38,209	497,491	(32,012)	94%
Mayor and Council	242,643	13,643	185,321	(57,322)	76%
Boards & Commissions	10,338	63	8,410	(1,928)	81%
Public Buildings & Grounds	670,385	58,819	515,738	(154,647)	77%
Administration	768,999	47,078	712,521	(56,478)	93%
Police and Animal Control	5,103,734	490,395	4,957,427	(146,307)	97%
Fire	1,975,871	165,584	1,953,955	(21,916)	99%
Community Development	691,268	33,632	543,657	(147,611)	79%
Public Works	3,826,276	295,416	3,287,351	(538,925)	86%
Recreation	866,314	62,788	739,589	(126,725)	85%
Library	880,477	70,892	773,125	(107,352)	88%
Information Technology	268,300	26,330	260,469	(7,831)	97%
Human Resources	1,010,268	72,886	820,806	(189,462)	81%
Public Transportation	106,272	8,131	86,837	(19,435)	82%
Finance	463,027	30,574	427,206	(35,821)	92%
Capital outlay	742,147	104,586	755,683	13,536	102%
<b>Total Expenditures</b>	<b>18,155,822</b>	<b>1,519,026</b>	<b>16,525,585</b>	<b>(1,630,237)</b>	<b>91%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>279,469</b>	<b>(487,670)</b>	<b>1,538,639</b>	<b>1,259,170</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in (Lottery)	96,902	-	122,652	25,750	127%
Operating transfers out (DSF, OSP, CIP)	(772,604)	(310,000)	(390,250)	382,354	51%
<b>Total other Financing Sources (Uses)</b>	<b>(675,702)</b>	<b>(310,000)</b>	<b>(267,598)</b>	<b>408,104</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ (396,233)</b>	<b>\$ (797,670)</b>	<b>\$ 1,271,041</b>	<b>\$ 1,667,274</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS**  
**For the eleven months ending September 30, 2019**  
**100% of the Fiscal Year 2019**

**Preliminary**

	<b>Sewer Fund</b>				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
<b><u>REVENUES</u></b>					
User fees	\$ 4,352,612	\$ 356,155	3,933,317	\$ (419,295)	90%
Service charge and hook-up fees	170,173	6,529	156,290	(13,883)	92%
Miscellaneous	115	44,874	45,970	45,855	
<b>Total Revenues</b>	<u>4,522,900</u>	<u>407,558</u>	<u>4,135,577</u>	<u>(387,323)</u>	<u>91%</u>
<b><u>EXPENDITURES</u></b>					
					* MUD refund of water main connection charges
Personnel Services	618,649	44,148	537,558	(81,091)	87%
Commodities	39,046	3,451	18,288	(20,758)	47%
Contract Services	2,856,232	23,770	2,176,711	(679,521)	76%
Maintenance	38,201	4,042	25,627	(12,574)	67%
Other	227	-	2,112	1,885	
Storm Water Grant	54,000	-	13,126	(40,874)	24%
Capital Outlay	371,908	59,795	234,616	(137,292)	63%
<b>Total Expenditures</b>	<u>3,978,263</u>	<u>135,206</u>	<u>3,008,037</u>	<u>(970,226)</u>	<u>76%</u>
<b><u>OPERATING INCOME (LOSS)</u></b>	<u>544,637</u>	<u>272,352</u>	<u>1,127,540</u>	<u>582,903</u>	Note 1
<b><u>NON-OPERATING REVENUE (EXPENSE)</u></b>					
Interest income	6,009	1,443	14,469	8,460	241%
	<u>6,009</u>	<u>1,443</u>	<u>14,469</u>	<u>8,460</u>	<u>241%</u>
<b><u>INCOME (LOSS) BEFORE</u></b>					
<b><u>OPERATING TRANSFERS</u></b>	<u>550,646</u>	<u>273,795</u>	<u>1,142,010</u>	<u>591,364</u>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
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)	(27,668)	(127,882)	(2,882)	102%
<b>Total other Financing Sources (Uses)</b>	<u>(1,323,125)</u>	<u>(27,668)</u>	<u>(1,329,007)</u>	<u>(5,882)</u>	<u>100%</u>
<b><u>NET INCOME (LOSS)</u></b>	<u>\$ (772,479)</u>	<u>\$ 246,127</u>	<u>\$ (186,998)</u>	<u>\$ 585,482</u>	

**Note 1: Restatement of Operating Income Variance**

Operating Income Variance	582,903
City of Omaha billing in arrears -2 months	(400,000)
MUD Connection Fee Refunds	(44,874)
Adjusted Operating Income Variance	<u>138,029</u>



**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending September 30, 2019**  
**100% of the Fiscal Year 2019**

**Preliminary**

**Debt Service Fund**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<b><u>REVENUES</u></b>					
Property Taxes	\$ 940,376	\$ 36,143	974,550	\$ 34,174	104%
Sales and use taxes	2,598,480	210,405	2,377,484	(220,996)	91%
Payments in Lieu of taxes	91,225	-	37,435	(53,790)	41%
Other (Special Assessments; Fire Reimbursmt)	584,244	42,437	962,887	378,643	165%
Interest income	18,586	3,948	49,263	30,677	265%
<b>Total Revenues</b>	<b>4,232,911</b>	<b>292,933</b>	<b>4,401,619</b>	<b>168,708</b>	<b>104%</b>
<b><u>EXPENDITURES</u></b>					
Administration	162,869	361	22,471	(140,398)	14%
Fire Contract Bond	122,513	10,209	122,508	(5)	100%
Debt service					
Principal	3,180,000		2,895,000	(285,000)	91%
Interest	665,080	19,523	412,878	(252,202)	62%
<b>Total Expenditures</b>	<b>4,130,462</b>	<b>30,093</b>	<b>3,452,857</b>	<b>(677,605)</b>	<b>84%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>102,449</b>	<b>262,841</b>	<b>948,762</b>	<b>846,313</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in (GF Hwy Alloc)	724,604	-	-	(724,604)	0%
Operating transfers out (CIP, OSP)	(3,179,106)	(1,068,477)	(2,942,175)	236,931	93%
<b>Total other Financing Sources (Uses)</b>	<b>(2,454,502)</b>	<b>(1,068,477)</b>	<b>(2,942,175)</b>	<b>(487,673)</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ (2,352,053)</b>	<b>\$ (805,636)</b>	<b>\$ (1,993,413)</b>	<b>\$ 358,640</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending September 30, 2019**  
**100% of the Fiscal Year 2019**

**Preliminary**

	<b>Capital Fund</b>				
	<b><u>Budget</u></b>	<b><u>MTD Actual</u></b>	<b><u>YTD Actual</u></b>	<b><u>Over(under) Budget</u></b>	<b><u>% of Budget Used</u></b>
<b><u>REVENUES</u></b>					
Interest income	\$ 11,366	\$ -	\$ -	\$ (11,366)	0%
Grant Income	-	-	-	-	0%
Special Assessment	800,000	105,000	105,000	(695,000)	13%
Interagency	-	-	-	-	0%
<b>Total Revenues</b>	<b>811,366</b>	<b>105,000</b>	<b>105,000</b>	<b>(706,366)</b>	<b>13%</b>
<b><u>EXPENDITURES</u></b>					
Other	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>811,366</b>	<b>105,000</b>	<b>105,000</b>	<b>(706,366)</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in (GF, DSF)	2,570,012	1,128,844	2,960,508	390,496	115%
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)	(770,949)	(3,339,700)	5,642,312	37%
<b>Total other Financing Sources (Uses)</b>	<b>3,768,000</b>	<b>357,895</b>	<b>(379,192)</b>	<b>(4,147,192)</b>	<b>-10%</b>
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ 4,579,366</b>	<b>\$ 462,895</b>	<b>\$ (274,192)</b>	<b>\$ (4,853,558)</b>	



**CITY OF LAVISTA, NEBRASKA**  
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**Preliminary**

**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>
<b><u>REVENUES</u></b>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 69,015	798,388	\$ (51,612)	94%
Lottery Tax Form 51	340,000	27,549	318,819	(21,181)	94%
Event Revenue	-	-	-	-	0%
Interest income	16,691	5,574	52,930	36,239	317%
Miscellaneous / Other	-	-	-	-	0%
<b>Total Revenues</b>	<u>1,206,691</u>	<u>102,138</u>	<u>1,170,137</u>	<u>(36,554)</u>	<u>97%</u>
<b><u>EXPENDITURES</u></b>					
Professional Services	285,813	16,359	173,391	(112,422)	61%
Salute to Summer	32,634	55	25,837	(6,797)	79%
Community Events	11,832	239	15,584	3,752	132%
Events - Marketing	31,668	300	23,268	(8,400)	73%
Recreation Events	4,507	(495)	927	(3,580)	21%
Concert & Movie Nights	13,721	2,502	13,161	(560)	96%
City Anniversary Celebration	30,000	5,000	20,000	(10,000)	67%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	27,549	318,821	(31,179)	91%
Other	-	-	-	-	0%
Capital outlay	-	-	-	-	0%
<b>Total Expenditures</b>	<u>760,175</u>	<u>51,509</u>	<u>590,989</u>	<u>(169,186)</u>	<u>78%</u>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<u>446,516</u>	<u>50,629</u>	<u>579,148</u>	<u>132,632</u>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(395,902)	(60,368)	(235,891)	160,011	60%
<b>Total other Financing Sources (Uses)</b>	<u>(395,902)</u>	<u>(60,368)</u>	<u>(235,891)</u>	<u>160,011</u>	<u>60%</u>
<b><u>NET FUND ACTIVITY</u></b>	<u>\$ 50,614</u>	<u>\$ (9,739)</u>	<u>\$ 343,258</u>	<u>\$ 292,644</u>	

**CITY OF LAVISTA, NEBRASKA**  
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**Preliminary**

**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>
<b><u>REVENUES</u></b>					
Other Income	\$ -	-	-	-	
Interest income	718	-	107	(611)	
<b>Total Revenues</b>	<u>718</u>	<u>-</u>	<u>107</u>	<u>(611)</u>	
<b><u>EXPENDITURES</u></b>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	59,559	-	-	(59,559)	0%
<b>Total Expenditures</b>	<u>134,559</u>	<u>-</u>	<u>-</u>	<u>(134,559)</u>	<u>0%</u>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<u>(133,841)</u>	<u>-</u>	<u>107</u>	<u>133,948</u>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
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%
<b>Total other Financing Sources (Uses)</b>	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>0%</u>
<b><u>NET FUND ACTIVITY</u></b>	<u>\$ 66,159</u>	<u>\$ -</u>	<u>\$ 107</u>	<u>\$ (66,052)</u>	

**CITY OF LAVISTA, NEBRASKA**  
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***Preliminary***

	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>
<b><u>REVENUES</u></b>					
Interest income	\$ 464	121	13,040	12,576	
<b>Total Revenues</b>	<u>464</u>	<u>121</u>	<u>13,040</u>	<u>12,576</u>	
<b><u>EXPENDITURES</u></b>					
General & Administrative	20,518	3,867	16,354	(4,164)	80%
Professional Services	163,150	15	981	(162,169)	1%
Maintenance	34,073	7,467	15,515	(18,558)	46%
Debt service: (Warrants)					
Principal	670,000		670,000	-	100%
Interest	249,901		220,872	(29,029)	88%
<b>Total Expenditures</b>	<u>1,137,642</u>	<u>11,349</u>	<u>923,723</u>	<u>(213,920)</u>	<u>81%</u>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<u>(1,137,178)</u>	<u>(11,228)</u>	<u>(910,683)</u>	<u>226,495</u>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in (GF, DSF, RDF)	1,138,651	310,000	917,239	(221,412)	81%
Operating transfers out		-	-		0%
Bond/registered warrant proceeds	2,503,611	-	-	(2,503,611)	0%
Capital Improvement	(6,852,315)	(472,881)	(3,298,381)	3,553,935	48%
<b>Total other Financing Sources (Uses)</b>	<u>(3,210,053)</u>	<u>(162,881)</u>	<u>(2,381,142)</u>	<u>828,911</u>	<u>74%</u>
<b><u>NET FUND ACTIVITY</u></b>	<u>\$ (4,347,231)</u>	<u>\$ (174,109)</u>	<u>\$ (3,291,824)</u>	<u>\$ 1,055,407</u>	



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***Preliminary***

	<b>Redevelopment Fund</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Sales and use taxes	\$ 2,598,480	210,405	2,377,484	(220,996)	91%
Franchise Fee & Occupation Tax	500,000	-	-	(500,000)	0%
Interest income	65,818	2,608	60,178	(5,640)	91%
<b>Total Revenues</b>	<b>3,164,298</b>	<b>213,014</b>	<b>2,437,662</b>	<b>(726,636)</b>	<b>77%</b>
<b><u>EXPENDITURES</u></b>					
Community Development	-	-	-	-	0%
Professional Services	556,639	-	3,943	(552,696)	1%
Financial / Legal Fees	175,500	15	147,454	(28,046)	84%
Debt service: (Warrants)	-	-	-	-	0%
Principal	775,000	-	495,000	(280,000)	64%
Interest	1,000,918	-	637,618	(363,301)	64%
<b>Total Expenditures</b>	<b>2,508,057</b>	<b>15</b>	<b>1,284,015</b>	<b>(1,224,042)</b>	<b>51%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>656,241</b>	<b>212,999</b>	<b>1,153,647</b>	<b>497,406</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
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)	(792,598)	(4,842,295)	5,937,892	45%
<b>Total other Financing Sources (Uses)</b>	<b>5,934,256</b>	<b>(792,598)</b>	<b>(5,394,378)</b>	<b>(11,328,634)</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ 6,590,497</b>	<b>\$ (579,599)</b>	<b>\$ (4,240,731)</b>	<b>\$ (10,831,228)</b>	

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**Preliminary**

**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>
<b><u>REVENUES</u></b>					
Other Income	\$ 80,000	885	101,762	21,762	127%
Interest income	55		204	149	372%
<b>Total Revenues</b>	<u>80,055</u>	<u>885</u>	<u>101,966</u>	<u>21,911</u>	<u>127%</u>
<b><u>EXPENDITURES</u></b>					
Personnel Services	76,404	7,265	75,037	(1,367)	98%
Commodities	3,500	639	2,288	(1,212)	65%
Contract Services	11,700	514	9,906	(1,794)	85%
Other Charges	3,500	108	7,401	3,901	211%
<b>Total Expenditures</b>	<u>95,104</u>	<u>8,527</u>	<u>94,632</u>	<u>(472)</u>	<u>100%</u>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<u>(15,049)</u>	<u>(7,642)</u>	<u>7,334</u>	<u>22,383</u>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in (GF)	20,000	-	20,000	-	100%
Operating transfers out	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	
<b><u>NET FUND ACTIVITY</u></b>	<u>\$ 4,951</u>	<u>\$ (7,642)</u>	<u>\$ 27,334</u>	<u>\$ 22,383</u>	

**CITY OF LAVISTA, NEBRASKA**  
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**Preliminary**

	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>
<b><u>REVENUES</u></b>					
Property Tax	\$	-	18,067	18,067	0%
Interest income				-	0%
<b>Total Revenues</b>	<u>-</u>	<u>-</u>	<u>18,067</u>	<u>18,067</u>	<u>0%</u>
<b><u>EXPENDITURES</u></b>					
Other	-	-	-	-	0%
Contract Services	-	-	12,544	12,544	0%
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>12,544</u>	<u>12,544</u>	
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<u>-</u>	<u>-</u>	<u>5,523</u>	<u>5,523</u>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in				-	0%
Operating transfers out	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b><u>NET FUND ACTIVITY</u></b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,523</u>	<u>\$ 5,523</u>	



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***Preliminary***

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

**CITY OF LAVISTA, NEBRASKA**  
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**Preliminary**

**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>
<b><u>REVENUES</u></b>					
Interest income	\$ 3,003	1,112	8,609	5,606	287%
<b>Total Revenues</b>	<u>3,003</u>	<u>1,112</u>	<u>8,609</u>	<u>5,606</u>	<u>287%</u>
<b><u>EXPENDITURES</u></b>					
Other	-	-	-	-	0%
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<u>3,003</u>	<u>1,112</u>	<u>8,609</u>	<u>5,606</u>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	1,201,125	-	1,201,125	-	100%
Operating transfers out	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<u>1,201,125</u>	<u>-</u>	<u>1,201,125</u>	<u>-</u>	
<b><u>NET FUND ACTIVITY</u></b>	<u>\$ 1,204,128</u>	<u>\$ 1,112</u>	<u>\$ 1,209,734</u>	<u>\$ 5,606</u>	

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**Preliminary**

**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>
<b><u>REVENUES</u></b>					
Interest income	\$ 250	93	716	466	287%
<b>Total Revenues</b>	<u>250</u>	<u>93</u>	<u>716</u>	<u>466</u>	<u>287%</u>
<b><u>EXPENDITURES</u></b>					
Other	-	-	-	-	0%
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<u>250</u>	<u>93</u>	<u>716</u>	<u>466</u>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	100,000	-	100,000	-	100%
Operating transfers out	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	
<b><u>NET FUND ACTIVITY</u></b>	<u>\$ 100,250</u>	<u>\$ 93</u>	<u>\$ 100,716</u>	<u>\$ 466</u>	