

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> (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>
OPERATING REVENUES					
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%
Total Operating Revenues	32,463,956	2,155,652	30,471,193	(1,992,763)	94%

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%
Total Operating Expenditures	30,900,084	1,755,724	25,911,518	(4,988,566)	84%

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
Operating Revenues Net of Expenditures	1,563,872	399,928	4,559,676	2,995,804

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> (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>
OTHER FINANCING SOURCES & USES					
TRANSFERS IN					
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%
Total Transfers In	6,054,294	1,438,844	5,321,523	(732,771)	88%
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	-	-	-	-	-
Total Transfers Out	(6,054,294)	(1,438,844)	(5,321,523)	732,771	88%
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%
Total Net Transfers	-	(0)	0	0	88%

CITY OF LAVISTA, NEBRASKA
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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> (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>
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 REVENUE: BOND PROCEEDS

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	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%
Total Capital Improvement Program	26,739,514	2,064,096	11,608,257	(15,131,257)	43%

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)
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
Net Activity	\$ 4,727,969	(1,664,168)	(7,048,582)	(11,776,551)

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

FUND BALANCE	<u>As of FYE 9/30/19</u>	<u>As of 9/30/19</u>	<u>Variance</u>	<u>Notes</u>
	<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>
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
Net Fund Balance	36,063,666	-	24,092,576	(11,971,091)

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

General Fund

	<u>Budget</u> (12 month)	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
REVENUES					
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%
Total Revenues	18,435,291	1,031,356	18,064,224	(371,067)	98%

EXPENDITURES

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%
Total Expenditures	18,155,822	1,519,026	16,525,585	(1,630,237)	91%

REVENUES NET OF EXPENDITURES

	279,469	(487,670)	1,538,639	1,259,170
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OTHER FINANCING SOURCES (USES)

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%
Total other Financing Sources (Uses)	(675,702)	(310,000)	(267,598)	408,104	

NET FUND ACTIVITY

\$	(396,233)	\$	(797,670)	\$	1,271,041	\$	1,667,274
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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

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	\$ 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	
Total Revenues	4,522,900	407,558	4,135,577	(387,323)	91%
EXPENDITURES					
			* 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%
Total Expenditures	3,978,263	135,206	3,008,037	(970,226)	76%
OPERATING INCOME (LOSS)	544,637	272,352	1,127,540	582,903	Note 1
NON-OPERATING REVENUE (EXPENSE)					
Interest income	6,009	1,443	14,469	8,460	241%
	6,009	1,443	14,469	8,460	241%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	550,646	273,795	1,142,010	591,364	
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)	(27,668)	(127,882)	(2,882)	102%
Total other Financing Sources (Uses)	(1,323,125)	(27,668)	(1,329,007)	(5,882)	100%
NET INCOME (LOSS)	\$ (772,479)	\$ 246,127	\$ (186,998)	\$ 585,482	

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	138,029

CITY OF LAVISTA, NEBRASKA
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100% of the Fiscal Year 2019

Preliminary

	Debt Service Fund					
	Budget	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used	

REVENUES

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%
Total Revenues	4,232,911	292,933	4,401,619	168,708	104%

EXPENDITURES

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%
Total Expenditures	4,130,462	30,093	3,452,857	(677,605)	84%

REVENUES NET OF EXPENDITURES

REVENUES NET OF EXPENDITURES	102,449	262,841	948,762	846,313
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OTHER FINANCING SOURCES (USES)

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%
Total other Financing Sources (Uses)	(2,454,502)	(1,068,477)	(2,942,175)	(487,673)	

NET FUND ACTIVITY

NET FUND ACTIVITY	\$ (2,352,053)	\$ (805,636)	\$ (1,993,413)	\$ 358,640
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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

	<u>Capital Fund</u>				% of Budget Used
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	

REVENUES

Interest income	\$ 11,366	\$ -	\$ -	\$ (11,366)	0%
Grant Income	-	-	-	-	0%
Special Assessment	800,000	105,000	105,000	(695,000)	13%
Interagency	-	-	-	-	0%
Total Revenues	811,366	105,000	105,000	(706,366)	13%

EXPENDITURES

Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%

REVENUES NET OF EXPENDITURES	811,366	105,000	105,000	(706,366)
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OTHER FINANCING SOURCES (USES)

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%
Total other Financing Sources (Uses)	3,768,000	357,895	(379,192)	(4,147,192)	-10%

NET FUND ACTIVITY	\$ 4,579,366	\$ 462,895	\$ (274,192)	\$ (4,853,558)
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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

Lottery 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>
REVENUES					
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%
Total Revenues	1,206,691	102,138	1,170,137	(36,554)	97%
EXPENDITURES					
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%
Total Expenditures	760,175	51,509	590,989	(169,186)	78%
REVENUES NET OF EXPENDITURES	446,516	50,629	579,148	132,632	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	-
Operating transfers out (GF, SF, DSF)	(395,902)	(60,368)	(235,891)	160,011	60%
Total other Financing Sources (Uses)	(395,902)	(60,368)	(235,891)	160,011	60%
NET FUND ACTIVITY	\$ 50,614	\$ (9,739)	\$ 343,258	\$ 292,644	

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

Economic Development

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
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REVENUES

Other Income	\$	-	-	-	-
Interest income		-	-	107	(611)
Total Revenues	718	-	107	(611)	—

EXPENDITURES

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%

REVENUES NET OF EXPENDITURES	(133,841)	-	107	133,948	
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OTHER FINANCING SOURCES (USES)

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%

NET FUND ACTIVITY	\$ 66,159	\$ -	\$ 107	\$ (66,052)	
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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

Off Street Parking

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	% of Budget Used
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REVENUES

Interest income	\$ 464	121	13,040	12,576	
Total Revenues	464	121	13,040	12,576	

EXPENDITURES

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%
Total Expenditures	1,137,642	11,349	923,723	(213,920)	81%

REVENUES NET OF EXPENDITURES	(1,137,178)	(11,228)	(910,683)	226,495	
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OTHER FINANCING SOURCES (USES)

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%
Total other Financing Sources (Uses)	(3,210,053)	(162,881)	(2,381,142)	828,911	74%

NET FUND ACTIVITY	\$ (4,347,231)	\$ (174,109)	\$ (3,291,824)	\$ 1,055,407	
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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

Redevelopment Fund

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) <u>Budget</u>	% of Budget Used
REVENUES					
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%
Total Revenues	3,164,298	213,014	2,437,662	(726,636)	77%

EXPENDITURES

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)					
Principal	775,000		495,000	(280,000)	64%
Interest	1,000,918		637,618	(363,301)	64%
Total Expenditures	2,508,057	15	1,284,015	(1,224,042)	51%

REVENUES NET OF EXPENDITURES	656,241	212,999	1,153,647	497,406
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OTHER FINANCING SOURCES (USES)

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%
Total other Financing Sources (Uses)	5,934,256	(792,598)	(5,394,378)	(11,328,634)	

NET FUND ACTIVITY	\$ 6,590,497	\$ (579,599)	\$ (4,240,731)	\$ (10,831,228)
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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

Police Academy 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>
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REVENUES

Other Income	\$ 80,000	885	101,762	21,762	127%
Interest income	55		204	149	372%
Total Revenues	80,055	885	101,966	21,911	127%

EXPENDITURES

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%
Total Expenditures	95,104	8,527	94,632	(472)	100%

REVENUES NET OF EXPENDITURES	(15,049)	(7,642)	7,334	22,383	
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OTHER FINANCING SOURCES (USES)

Operating transfers in (GF)	20,000	-	20,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	20,000	-	20,000	-	
NET FUND ACTIVITY	\$ 4,951	\$ (7,642)	\$ 27,334	\$ 22,383	

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

TIF 1A

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

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

TIF 1B

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

Sewer Reserve Fund

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	% of Budget Used
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REVENUES

Interest income	\$ 3,003	1,112	8,609	5,606	287%
Total Revenues	3,003	1,112	8,609	5,606	287%

EXPENDITURES

Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-

<u>REVENUES NET OF EXPENDITURES</u>	3,003	1,112	8,609	5,606	
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OTHER FINANCING SOURCES (USES)

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	\$ 1,112	\$ 1,209,734	\$ 5,606	
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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

Qualified Sinking Fund

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	<u>Over(under)</u> Budget	<u>% of Budget</u> Used
REVENUES					
Interest income	\$ 250	93	716	466	287%
Total Revenues	250	93	716	466	287%
EXPENDITURES					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
REVENUES NET OF EXPENDITURES	250	93	716	466	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	100,000	-	100,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	100,000	-	100,000	-	
NET FUND ACTIVITY	\$ 100,250	\$ 93	\$ 100,716	\$ 466	