

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending August 31, 2019**  
**92% of the Fiscal Year 2019**

<b>Total All Funds</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>OPERATING REVENUES</u></b>					
General Fund	\$ 18,435,291	\$ 3,503,885	\$ 17,032,868	\$ (1,402,423)	92%
Sewer Fund	4,528,909	399,166	3,749,297	(779,612)	83%
Debt Service Fund	4,232,911	582,791	4,108,686	(124,225)	97%
Capital Improvement Program Fund	811,366	-	-	(811,366)	0%
Lottery Fund	1,206,691	92,870	1,067,999	(138,692)	89%
Economic Development Fund	718	6	107	(611)	15%
Off Street Parking Fund	464	862	12,919	12,455	
Redevelopment Fund	3,164,298	224,627	2,224,648	(939,650)	70%
Police Academy	80,055	33	101,081	21,026	126%
TIF 1A	-	9,034	18,067	18,067	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	3,003	311	7,498	4,495	250%
Qualified Sinking Fund	250	26	624	374	249%
<b>Total Operating Revenues</b>	<u>32,463,956</u>	<u>4,813,612</u>	<u>28,323,793</u>	<u>(4,140,163)</u>	<u>87%</u>

**OPERATING EXPENDITURES**

General Fund	18,155,822	1,413,991	14,989,704	(3,166,119)	83%
Sewer Fund	3,978,263	667,533	2,872,583	(1,105,680)	72%
Debt Service Fund	4,130,462	1,042,945	3,422,764	(707,698)	83%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	760,175	56,215	539,480	(220,695)	71%
Economic Development Fund	134,559	-	-	(134,559)	0%
Off Street Parking Fund	1,137,642	270,342	912,374	(225,268)	80%
Redevelopment Fund	2,508,057	-	1,268,284	(1,239,773)	51%
Police Academy	95,104	7,535	86,105	(8,999)	91%
TIF 1A	-	90	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>	<u>30,900,084</u>	<u>3,458,652</u>	<u>24,122,974</u>	<u>(6,777,110)</u>	<u>78%</u>

**OPERATING REVENUES NET OF EXPENDITURES**

General Fund	279,469	2,089,894	2,043,165	1,763,696
Sewer Fund	550,646	(268,367)	876,714	326,068
Debt Service Fund	102,449	(460,155)	685,921	583,472
Capital Improvement Program Fund	811,366	-	-	(811,366)
Lottery Fund	446,516	36,655	528,519	82,003
Economic Development Fund	(133,841)	6	107	133,948
Off Street Parking Fund	(1,137,178)	(269,480)	(899,454)	237,724
Redevelopment Fund	656,241	224,627	956,364	300,123
Police Academy	(15,049)	(7,502)	14,976	30,025
TIF 1A	-	8,943	5,523	5,523
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	3,003	311	7,498	4,495
Qualified Sinking Fund	250	26	624	374
<b>Operating Revenues Net of Expenditures</b>	<u>1,563,872</u>	<u>1,354,959</u>	<u>4,200,819</u>	<u>2,636,947</u>

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending August 31, 2019**  
**92% of the Fiscal Year 2019**

**Total All Funds**

	<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>OTHER FINANCING SOURCES &amp; USES</u></b>					
<b><u>TRANSFERS IN</u></b>					
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%
<b>Total Transfers In</b>	<b>6,054,294</b>	<b>-</b>	<b>3,885,139</b>	<b>(2,169,155)</b>	<b>64%</b>

**TRANSFERS OUT**

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	-	-	-	-	
<b>Total Transfers Out</b>	<b>(6,054,294)</b>	<b>-</b>	<b>(3,885,139)</b>	<b>2,169,155</b>	<b>64%</b>

**NET TRANSFERS**

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%
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</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 August 31, 2019**  
**92% of the Fiscal Year 2019**

	<b>Total All Funds</b>				
	<b><u>Budget</u></b>	<b><u>MTD</u></b>	<b><u>YTD</u></b>	<b><u>Over(under)</u></b>	<b><u>% of Budget</u></b>
	<b><u>(12 month)</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Used</u></b>
<b><u>OTHER REVENUE: BOND PROCEEDS</u></b>					
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	89,546	100,214	(24,786)	80%
Capital Improvement Program Fund	8,982,012	347,047	2,568,751	(6,413,261)	29%
Off Street Parking Fund	6,852,315	475,481	2,825,500	(4,026,815)	41%
Redevelopment Fund	10,780,187	708,558	4,049,697	(6,730,490)	38%
<b>Total Capital Improvement Program</b>	<b>26,739,514</b>	<b>1,620,632</b>	<b>9,544,162</b>	<b>(17,195,352)</b>	<b>36%</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)	2,089,894	2,085,566	2,481,799	
Sewer Fund	(772,479)	(357,913)	(424,626)	347,853	
Debt Service Fund	(2,352,053)	(460,155)	(1,187,777)	1,164,276	
Capital Improvement Program Fund	4,579,366	(347,047)	(737,087)	(5,316,453)	
Lottery Fund	50,614	36,655	352,996	302,382	
Economic Development Fund	66,159	6	107	(66,052)	
Off Street Parking Fund	(4,347,231)	(744,961)	(3,117,715)	1,229,516	
Redevelopment Fund	6,590,497	(483,931)	(3,645,416)	(10,235,913)	
Police Academy	4,951	(7,502)	34,976	30,025	
TIF 1A	-	8,943	5,523	5,523	
TIF 1B	-	-	(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128	311	1,208,623	4,495	
Qualified Sinking Fund	100,250	26	100,624	374	
<b>Net Activity</b>	<b>\$ 4,727,969</b>	<b>(265,673)</b>	<b>(5,343,343)</b>	<b>(10,071,312)</b>	
	-	(0)	-	-	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending August 31, 2019**  
**92% of the Fiscal Year 2019**

	<b>Total All Funds</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>FUND BALANCE</u></b>	<b><u>As of FYE 9/30/19</u></b>		<b><u>As of 8/31/19</u></b>	<b><u>Variance</u></b>	<b><u>Notes</u></b>
General Fund	6,050,646		7,922,761	1,872,115	
Sewer Fund	825,173		1,340,175	515,002	
Debt Service Fund	2,577,299		4,415,390	1,838,091	
Capital Improvement Program Fund	4,568,738		(1,291,041)	(5,859,779)	Bond Proceeds
Lottery Fund	3,387,235		3,535,602	148,367	
Economic Development Fund	178,182		7,041	(171,141)	
Off Street Parking Fund	619,369		1,826,524	1,207,155	Bond Proceeds
Redevelopment Fund	16,539,092		6,691,712	(9,847,380)	Bond Proceeds
Police Academy	13,554		54,019	40,465	
TIF 1A	0		5,523	5,523	
TIF 1B	0		(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128		1,208,623	4,495	
Qualified Sinking Fund	100,250		100,623	373	
<b>Net Fund Balance</b>	<b>36,063,666</b>	<b>-</b>	<b>25,797,816</b>	<b>(10,265,851)</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the eleven months ending August 31, 2019**  
**92% of the Fiscal Year 2019**

<b>General 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>					
Property Taxes	\$ 8,102,903	\$ 2,629,416	\$ 7,764,767	\$ (338,136)	96%
Sales and use taxes	5,196,961	442,052	4,334,157	(862,804)	83%
Payments in Lieu of taxes	281,875	-	305,721	23,846	108%
State revenue	1,868,498	156,282	1,707,259	(161,239)	91%
Occupation and franchise taxes	882,000	59,962	911,447	29,447	103%
Hotel Occupation Tax	1,007,475	90,583	901,534	(105,941)	89%
Licenses and permits	460,250	55,765	406,533	(53,717)	88%
Interest income	30,992	8,008	69,414	38,422	224%
Recreation fees	170,710	23,900	170,212	(498)	100%
Special Services	19,500	978	21,932	2,432	112%
Grant Income	163,185	24,980	125,737	(37,448)	77%
Other	250,942	11,957	314,154	63,212	125%
<b>Total Revenues</b>	<b>18,435,291</b>	<b>3,503,885</b>	<b>17,032,868</b>	<b>(1,402,423)</b>	<b>92%</b>
<b><u>EXPENDITURES</u></b>					
Administrative Services	529,503	40,418	460,402	(69,101)	87%
Mayor and Council	242,643	12,767	169,469	(73,174)	70%
Boards & Commissions	10,338	2,351	5,477	(4,861)	53%
Public Buildings & Grounds	670,385	26,183	450,239	(220,146)	67%
Administration	768,999	50,780	661,896	(107,103)	86%
Police and Animal Control	5,103,734	375,473	4,466,150	(637,584)	88%
Fire	1,975,871	161,690	1,788,145	(187,726)	90%
Community Development	691,268	31,728	508,036	(183,232)	73%
Public Works	3,826,276	309,359	2,992,185	(834,091)	78%
Recreation	866,314	72,411	676,801	(189,513)	78%
Library	880,477	64,926	702,233	(178,244)	80%
Information Technology	268,300	15,431	234,139	(34,161)	87%
Human Resources	1,010,268	78,352	747,920	(262,348)	74%
Public Transportation	106,272	8,772	78,883	(27,389)	74%
Finance	463,027	49,341	396,632	(66,395)	86%
Capital outlay	742,147	114,009	651,097	(91,050)	88%
<b>Total Expenditures</b>	<b>18,155,822</b>	<b>1,413,991</b>	<b>14,989,704</b>	<b>(3,166,119)</b>	<b>83%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>279,469</b>	<b>2,089,894</b>	<b>2,043,165</b>	<b>1,763,696</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)	-	(80,250)	692,354	10%
<b>Total other Financing Sources (Uses)</b>	<b>(675,702)</b>	<b>-</b>	<b>42,402</b>	<b>718,104</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ (396,233)</b>	<b>\$ 2,089,894</b>	<b>\$ 2,085,566</b>	<b>\$ 2,481,799</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS**  
**For the eleven months ending August 31, 2019**  
**92% of the Fiscal Year 2019**

	<b>Sewer Fund</b>				
	<b><u>Budget</u></b>	<b><u>MTD Actual</u></b>	<b><u>YTD Actual</u></b>	<b><u>(Under) Budget</u></b>	<b><u>% of Budget Used</u></b>
<b><u>REVENUES</u></b>					
User fees	\$ 4,352,612	\$ 387,819	3,577,162	\$ (775,450)	82%
Service charge and hook-up fees	170,173	9,206	158,012	(12,161)	93%
Miscellaneous	115	944	1,096	981	953%
<b>Total Revenues</b>	<b><u>4,522,900</u></b>	<b><u>397,969</u></b>	<b><u>3,736,270</u></b>	<b><u>(786,630)</u></b>	<b><u>83%</u></b>
<b><u>EXPENDITURES</u></b>					
Personnel Services	618,649	41,880	493,410	(125,239)	80%
Commodities	39,046	4,784	14,836	(24,210)	38%
Contract Services	2,856,232	473,420	2,152,711	(703,521)	75%
Maintenance	38,201	3,409	21,568	(16,633)	56%
Other	227	-	2,112	1,885	
Storm Water Grant	54,000	(24)	13,126	(40,874)	24%
Capital Outlay	371,908	144,065	174,821	(197,087)	47%
<b>Total Expenditures</b>	<b><u>3,978,263</u></b>	<b><u>667,533</u></b>	<b><u>2,872,583</u></b>	<b><u>(1,105,680)</u></b>	<b><u>72%</u></b>
<b><u>OPERATING INCOME (LOSS)</u></b>	<b><u>544,637</u></b>	<b><u>(269,564)</u></b>	<b><u>863,687</u></b>	<b><u>319,050</u></b>	<b>Note 1</b>
<b><u>NON-OPERATING REVENUE (EXPENSE)</u></b>					
Interest income	6,009	1,198	13,027	7,018	217%
	<u>6,009</u>	<u>1,198</u>	<u>13,027</u>	<u>7,018</u>	<u>217%</u>
<b><u>INCOME (LOSS) BEFORE</u></b>					
<b><u>OPERATING TRANSFERS</u></b>	<b><u>550,646</u></b>	<b><u>(268,367)</u></b>	<b><u>876,714</u></b>	<b><u>326,068</u></b>	
<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)	(89,546)	(100,214)	24,786	80%
<b>Total other Financing Sources (Uses)</b>	<b><u>(1,323,125)</u></b>	<b><u>(89,546)</u></b>	<b><u>(1,301,339)</u></b>	<b><u>21,786</u></b>	<b><u>98%</u></b>
<b><u>NET INCOME (LOSS)</u></b>	<b><u>\$ (772,479)</u></b>	<b><u>\$ (357,913)</u></b>	<b><u>\$ (424,626)</u></b>	<b><u>\$ 347,853</u></b>	

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

Operating Income Variance	319,050
City of Omaha billing in arrears -1 months	(200,000)
Adjusted Operating Income Variance	<u>119,050</u>

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**92% of the Fiscal Year 2019**

<b>Debt Service 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>					
Property Taxes	\$ 940,376	\$ 315,219	938,407	\$ (1,969)	100%
Sales and use taxes	2,598,480	221,026	2,167,078	(431,402)	83%
Payments in Lieu of taxes	91,225	-	37,435	(53,790)	41%
Other (Special Assessments, Fire Reimbursmt)	584,244	42,437	920,450	336,206	158%
Interest income	18,586	4,109	45,315	26,729	244%
<b>Total Revenues</b>	<b>4,232,911</b>	<b>582,791</b>	<b>4,108,686</b>	<b>(124,225)</b>	<b>97%</b>
<b><u>EXPENDITURES</u></b>					
Administration	162,869	3,105	22,110	(140,759)	14%
Fire Contract Bond	122,513	10,209	112,299	(10,214)	92%
Debt service					
Principal	3,180,000	995,000	2,895,000	(285,000)	91%
Interest	665,080	34,631	393,355	(271,725)	59%
<b>Total Expenditures</b>	<b>4,130,462</b>	<b>1,042,945</b>	<b>3,422,764</b>	<b>(707,698)</b>	<b>83%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>102,449</b>	<b>(460,155)</b>	<b>685,921</b>	<b>583,472</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)	-	(1,873,698)	1,305,408	59%
<b>Total other Financing Sources (Uses)</b>	<b>(2,454,502)</b>	<b>-</b>	<b>(1,873,698)</b>	<b>580,804</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ (2,352,053)</b>	<b>\$ (460,155)</b>	<b>\$ (1,187,777)</b>	<b>\$ 1,164,276</b>	

**CITY OF LAVISTA, NEBRASKA**  
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**92% of the Fiscal Year 2019**

	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	-	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)	(347,047)	(2,568,751)	6,413,261	29%
Total other Financing Sources (Uses)	3,768,000	(347,047)	(737,087)	(4,505,087)	-20%
<u>NET FUND ACTIVITY</u>	\$ 4,579,366	\$ (347,047)	\$ (737,087)	\$ (5,316,453)	



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	<b><u>Lottery Fund</u></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>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 63,574	729,372	\$ (120,628)	86%
Lottery Tax Form 51	340,000	25,430	291,270	(48,730)	86%
Event Revenue	-	-	-	-	0%
Interest income	16,691	3,867	47,356	30,665	284%
Miscellaneous / Other	-	-	-	-	0%
<b>Total Revenues</b>	<b>1,206,691</b>	<b>92,870</b>	<b>1,067,999</b>	<b>(138,692)</b>	<b>89%</b>
<b><u>EXPENDITURES</u></b>					
Professional Services	285,813	27,326	157,032	(128,781)	55%
Salute to Summer	32,634	-	25,782	(6,852)	79%
Community Events	11,832	120	15,345	3,513	130%
Events - Marketing	31,668	818	22,968	(8,700)	73%
Recreation Events	4,507	522	1,422	(3,085)	32%
Concert & Movie Nights	13,721	2,000	10,659	(3,062)	78%
City Anniversary Celebration	30,000	-	15,000	(15,000)	50%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	25,430	291,272	(58,728)	83%
Other	-	-	-	-	0%
Capital outlay	-	-	-	-	0%
<b>Total Expenditures</b>	<b>760,175</b>	<b>56,215</b>	<b>539,480</b>	<b>(220,695)</b>	<b>71%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>446,516</b>	<b>36,655</b>	<b>528,519</b>	<b>82,003</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	-	-	2,460	2,460	
Operating transfers out (GF, SF, DSF)	(395,902)	-	(177,983)	217,919	45%
<b>Total other Financing Sources (Uses)</b>	<b>(395,902)</b>	<b>-</b>	<b>(175,523)</b>	<b>220,379</b>	<b>44%</b>
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ 50,614</b>	<b>\$ 36,655</b>	<b>\$ 352,996</b>	<b>\$ 302,382</b>	

**CITY OF LAVISTA, NEBRASKA**  
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<b>Economic Development</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>					
Other Income	\$	-	-	-	
Interest income	718	6	107	(611)	
<b>Total Revenues</b>	<b>718</b>	<b>6</b>	<b>107</b>	<b>(611)</b>	
<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>	<b>134,559</b>	<b>-</b>	<b>-</b>	<b>(134,559)</b>	<b>0%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b><u>(133,841)</u></b>	<b><u>6</u></b>	<b><u>107</u></b>	<b><u>133,948</u></b>	
<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>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>(200,000)</b>	<b>0%</b>
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ 66,159</b>	<b>\$ 6</b>	<b>\$ 107</b>	<b>\$ (66,052)</b>	

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<b>Off Street Parking</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>					
Interest income	\$ 464	862	12,919	12,455	
<b>Total Revenues</b>	<b>464</b>	<b>862</b>	<b>12,919</b>	<b>12,455</b>	
<b><u>EXPENDITURES</u></b>					
General & Administrative	20,518	3,436	12,487	(8,031)	61%
Professional Services	163,150	-	966	(162,184)	1%
Maintenance	34,073	3,380	8,048	(26,025)	24%
Debt service (Warrants)					
Principal	670,000	185,000	670,000	-	100%
Interest	249,901	78,526	220,872	(29,029)	88%
<b>Total Expenditures</b>	<b>1,137,642</b>	<b>270,342</b>	<b>912,374</b>	<b>(225,268)</b>	<b>80%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b><u>(1,137,178)</u></b>	<b><u>(269,480)</u></b>	<b><u>(899,454)</u></b>	<b><u>237,724</u></b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
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)	(475,481)	(2,825,500)	4,026,815	41%
<b>Total other Financing Sources (Uses)</b>	<b><u>(3,210,053)</u></b>	<b><u>(475,481)</u></b>	<b><u>(2,218,261)</u></b>	<b><u>991,792</u></b>	<b><u>69%</u></b>
<b><u>NET FUND ACTIVITY</u></b>	<b><u>\$ (4,347,231)</u></b>	<b><u>\$ (744,961)</u></b>	<b><u>\$ (3,117,715)</u></b>	<b><u>\$ 1,229,516</u></b>	

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<b>Redevelopment Fund</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>					
Sales and use taxes	\$ 2,598,480	221,026	2,167,078	(431,402)	83%
Franchise Fee & Occupation Tax	500,000	-	-	(500,000)	0%
Interest income	65,818	3,600	57,570	(8,248)	87%
<b>Total Revenues</b>	<u>3,164,298</u>	<u>224,627</u>	<u>2,224,648</u>	<u>(939,650)</u>	<u>70%</u>
<b><u>EXPENDITURES</u></b>					
Community Development	-	-	-	-	0%
Professional Services	556,639	-	3,943	(552,696)	1%
Financial / Legal Fees	175,500	-	131,723	(43,777)	75%
Debt service: (Warrants)	-	-	-	-	0%
Principal	775,000	-	495,000	(280,000)	64%
Interest	1,000,918	-	637,618	(363,300)	64%
<b>Total Expenditures</b>	<u>2,508,057</u>	<u>-</u>	<u>1,268,284</u>	<u>(1,239,773)</u>	<u>51%</u>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<u>656,241</u>	<u>224,627</u>	<u>956,364</u>	<u>300,123</u>	
<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)	(708,558)	(4,049,697)	6,730,490	38%
<b>Total other Financing Sources (Uses)</b>	<u>5,934,256</u>	<u>(708,558)</u>	<u>(4,601,780)</u>	<u>(10,536,036)</u>	
<b><u>NET FUND ACTIVITY</u></b>	<u>\$ 6,590,497</u>	<u>\$ (483,931)</u>	<u>\$ (3,645,416)</u>	<u>\$ (10,235,913)</u>	

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<b>Police Academy 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>					
Other Income	\$ 80,000	-	100,877	20,877	126%
Interest income	55	33	204	149	372%
<b>Total Revenues</b>	<b>80,055</b>	<b>33</b>	<b>101,081</b>	<b>21,026</b>	<b>126%</b>
<b><u>EXPENDITURES</u></b>					
Personnel Services	76,404	5,760	67,772	(8,632)	89%
Commodities	3,500	976	1,648	(1,852)	47%
Contract Services	11,700	400	9,392	(2,308)	80%
Other Charges	3,500	400	7,293	3,793	208%
<b>Total Expenditures</b>	<b>95,104</b>	<b>7,535</b>	<b>86,105</b>	<b>(8,999)</b>	<b>91%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>(15,049)</b>	<b>(7,502)</b>	<b>14,976</b>	<b>30,025</b>	
<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>	<b>20,000</b>	<b>-</b>	<b>20,000</b>	<b>-</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ 4,951</b>	<b>\$ (7,502)</b>	<b>\$ 34,976</b>	<b>\$ 30,025</b>	

**CITY OF LAVISTA, NEBRASKA**  
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		TIF 1A			
	<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>
<b><u>REVENUES</u></b>					
Property Tax	\$	9,034	18,067	18,067	0%
Interest income				-	0%
<b>Total Revenues</b>	<u>-</u>	<u>9,034</u>	<u>18,067</u>	<u>18,067</u>	<u>0%</u>
<b><u>EXPENDITURES</u></b>					
Other	-	-	-	-	0%
Contract Services	-	90	12,544	12,544	0%
<b>Total Expenditures</b>	<u>-</u>	<u>90</u>	<u>12,544</u>	<u>12,544</u>	
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<u>-</u>	<u>8,943</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>8,943</u>	\$ <u>5,523</u>	\$ <u>5,523</u>	

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	<b>TIF 1B</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>					
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	<u>-</u>	<u>-</u>	<u>19,136</u>	<u>19,136</u>	<u>0%</u>
<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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	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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<b>Sewer Reserve 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>					
Interest income	\$ 3,003	311	7,498	4,495	250%
<b>Total Revenues</b>	<b>3,003</b>	<b>311</b>	<b>7,498</b>	<b>4,495</b>	<b>250%</b>
<b><u>EXPENDITURES</u></b>					
Other	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>3,003</b>	<b>311</b>	<b>7,498</b>	<b>4,495</b>	
<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>	<b>1,201,125</b>	<b>-</b>	<b>1,201,125</b>	<b>-</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ 1,204,128</b>	<b>\$ 311</b>	<b>\$ 1,208,623</b>	<b>\$ 4,495</b>	



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		<b>Qualified Sinking Fund</b>			
		<b><u>Budget</u></b>	<b><u>MTD</u></b>	<b><u>YTD</u></b>	<b><u>Over(under)</u></b>
		<b><u>(12 month)</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>
					<b><u>% of Budget</u></b>
					<b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Interest income	\$	250	26	624	374
Total Revenues		250	26	624	374
<b><u>EXPENDITURES</u></b>					
Other		-	-	-	-
Total Expenditures		-	-	-	-
<b><u>REVENUES NET OF EXPENDITURES</u></b>		250	26	624	374
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in		100,000	-	100,000	-
Operating transfers out		-	-	-	-
Total other Financing Sources (Uses)		100,000	-	100,000	-
<b><u>NET FUND ACTIVITY</u></b>	\$	100,250	\$ 26	\$ 100,624	\$ 374