

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ending June 30, 2019
75% of the Fiscal Year 2019

	Total All Funds					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
OPERATING REVENUES						
General Fund	\$ 18,435,291	\$ 894,997	\$ 12,414,987	\$ (6,020,304)	67%	
Sewer Fund	4,528,909	341,143	3,040,601	(1,488,308)	67%	
Debt Service Fund	4,232,911	259,105	3,251,245	(981,666)	77%	
Capital Improvement Program Fund	811,366	-	-	(811,366)	0%	
Lottery Fund	1,206,691	100,009	882,342	(324,349)	73%	
Economic Development Fund	718	-	85	(633)	12%	
Off Street Parking Fund	464	1,616	10,448	9,984		
Redevelopment Fund	3,164,298	206,002	1,784,225	(1,380,073)	56%	
Police Academy	80,055	-	100,952	20,897	126%	
TIF 1A	-	-	9,034	9,034	0%	
TIF 1B	-	-	-	-	0%	
Sewer Reserve Fund	3,003	941	5,954	2,951	198%	
Qualified Sinking Fund	250	78	495	245	198%	
Total Operating Revenues	32,463,956	1,803,891	21,500,367	(10,963,589)	66%	
OPERATING EXPENDITURES						
General Fund	18,155,822	1,278,153	12,274,142	(5,881,680)	68%	
Sewer Fund	3,978,263	271,676	1,773,700	(2,204,563)	45%	
Debt Service Fund	4,130,462	128,921	2,369,492	(1,760,970)	57%	
Capital Improvement Program Fund	-	-	-	-	0%	
Lottery Fund	760,175	78,652	424,351	(335,824)	56%	
Economic Development Fund	134,559	-	-	(134,559)	0%	
Off Street Parking Fund	1,137,642	31,401	641,171	(496,471)	56%	
Redevelopment Fund	2,508,057	3,959	426,070	(2,081,987)	17%	
Police Academy	95,104	9,659	72,461	(22,643)	76%	
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	30,900,084	1,802,420	18,012,978	(12,887,106)	58%	
OPERATING REVENUES NET OF EXPENDITURES						
General Fund	279,469	(383,156)	140,845	(138,624)		
Sewer Fund	550,646	69,466	1,266,901	716,255		
Debt Service Fund	102,449	130,184	881,754	779,305		
Capital Improvement Program Fund	811,366	-	-	(811,366)		
Lottery Fund	446,516	21,357	457,991	11,475		
Economic Development Fund	(133,841)	-	85	133,926		
Off Street Parking Fund	(1,137,178)	(29,784)	(630,724)	506,454		
Redevelopment Fund	656,241	202,043	1,358,155	701,914		
Police Academy	(15,049)	(9,659)	28,490	43,539		
TIF 1A	-	-	(3,421)	(3,421)		
TIF 1B	-	-	(19,136)	(19,136)		
Sewer Reserve Fund	3,003	941	5,954	2,951		
Qualified Sinking Fund	250	78	495	245		
Operating Revenues Net of Expenditures	1,563,872	1,471	3,487,389	1,923,517		
	-	0	-	(0)		

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ending June 30, 2019
75% of the Fiscal Year 2019

Total All Funds				
Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used

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	838,634	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	838,634	3,885,139	(2,169,155)	64%

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)	(833,303)	(1,873,698)	1,305,408	59%
Capital Improvement Program Fund	(90,000)	-	-	90,000	0%
Lottery Fund	(395,902)	(5,331)	(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)	(838,634)	(3,885,139)	2,169,155	64%

NET TRANSFERS

General Fund	(675,702)	-	42,402	718,104	100%
Sewer Fund	(1,198,125)	-	(1,201,125)	(3,000)	100%
Debt Service Fund	(2,454,502)	(833,303)	(1,873,698)	580,804	76%
Capital Improvement Program Fund	2,480,012	838,634	1,831,664	(648,348)	74%
Lottery Fund	(395,902)	(5,331)	(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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75% of the Fiscal Year 2019

	Total All Funds				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
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	10,668	10,668	(114,332)	9%
Capital Improvement Program Fund	8,982,012	228,918	1,574,040	(7,407,972)	18%
Off Street Parking Fund	6,852,315	284,034	1,973,325	(4,878,990)	29%
Redevelopment Fund	10,780,187	193,599	3,281,351	(7,498,836)	30%
Total Capital Improvement Program	26,739,514	717,219	6,839,384	(19,900,130)	26%

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)	(383,156)	183,246	579,479
Sewer Fund	(772,479)	-	55,108	827,587
Debt Service Fund	(2,352,053)	(703,119)	(991,945)	1,360,108
Capital Improvement Program Fund	4,579,366	609,716	257,624	(4,321,742)
Lottery Fund	50,614	16,026	282,468	231,854
Economic Development Fund	66,159	-	85	(66,074)
Off Street Parking Fund	(4,347,231)	(313,818)	(1,996,810)	2,350,421
Redevelopment Fund	6,590,497	8,444	(2,475,280)	(9,065,777)
Police Academy	4,951	(9,659)	48,490	43,539
TIF 1A	-	-	(3,421)	(3,421)
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	1,204,128	941	1,207,079	2,951
Qualified Sinking Fund	100,250	78	100,495	245
Net Activity	\$ 4,727,969	(715,748)	(3,351,995)	(8,079,964)
			0	-

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ending June 30, 2019
75% of the Fiscal Year 2019

	Total All Funds				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
FUND BALANCE	As of FYE 9/30/18		As of 6/30/2019	Variance	Notes
General Fund	6,050,646		6,020,442	(30,204)	
Sewer Fund	825,173		1,819,909	994,736	
Debt Service Fund	2,577,299		4,611,222	2,033,923	
Capital Improvement Program Fund	4,568,738		(293,870)	(4,862,608)	Bond Proceeds
Lottery Fund	3,387,235		3,465,074	77,839	
Economic Development Fund	178,182		7,018	(171,164)	
Off Street Parking Fund	619,369		2,947,429	2,328,060	Bond Proceeds
Redevelopment Fund	16,539,092		7,861,848	(8,677,244)	Bond Proceeds
Police Academy	13,554		67,533	53,979	
TIF 1A	0		(3,421)	(3,421)	
TIF 1B	0		(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128		1,207,079	2,951	
Qualified Sinking Fund	100,250		100,495	245	
Net Fund Balance	36,063,666	-	27,791,622	(8,272,045)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ending June 30, 2019
75% of the Fiscal Year 2019

	General Fund					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Property Taxes	\$ 8,102,903	\$ 130,466	\$ 4,963,889	\$ (3,139,014)		61%
Sales and use taxes	5,196,961	402,638	3,470,882	(1,726,079)		67%
Payments in Lieu of taxes	281,875	-	305,721	23,846		108%
State revenue	1,868,498	144,863	1,361,332	(507,166)		73%
Occupation and franchise taxes	882,000	9,830	747,047	(134,953)		85%
Hotel Occupation Tax	1,007,475	98,304	690,170	(317,305)		69%
Licenses and permits	460,250	47,964	306,563	(153,687)		67%
Interest income	30,992	4,540	54,834	23,842		177%
Recreation fees	170,710	22,043	116,785	(53,925)		68%
Special Services	19,500	2,698	18,146	(1,354)		93%
Grant Income	163,185	8,680	98,457	(64,728)		60%
Other	250,942	22,972	281,162	30,220		112%
Total Revenues	18,435,291	894,997	12,414,987	(6,020,304)		67%
EXPENDITURES						
Administrative Services	529,503	34,562	382,011	(147,492)		72%
Mayor and Council	242,643	12,164	146,363	(96,280)		60%
Boards & Commissions	10,338	36	2,850	(7,488)		28%
Public Buildings & Grounds	670,385	56,405	387,106	(283,279)		58%
Administration	768,999	47,305	550,611	(218,388)		72%
Police and Animal Control	5,103,734	372,716	3,696,635	(1,407,099)		72%
Fire	1,975,871	161,544	1,459,923	(515,948)		74%
Community Development	691,268	30,963	444,054	(247,214)		64%
Public Works	3,826,276	274,528	2,439,552	(1,386,724)		64%
Recreation	866,314	73,282	510,078	(356,236)		59%
Library	880,477	56,475	567,498	(312,979)		64%
Information Technology	268,300	17,776	213,292	(55,008)		79%
Human Resources	1,010,268	59,401	595,450	(414,818)		59%
Public Transportation	106,272	6,643	64,565	(41,707)		61%
Finance	463,027	24,835	321,128	(141,899)		69%
Capital outlay	742,147	49,519	493,027	(249,120)		66%
Total Expenditures	18,155,822	1,278,153	12,274,142	(5,881,680)		68%
REVENUES NET OF EXPENDITURES	279,469	(383,156)	140,845	(138,624)		
OTHER FINANCING SOURCES (USES)						
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)	(675,702)	-	42,402	718,104		
NET FUND ACTIVITY	\$ (396,233)	\$ (383,156)	\$ 183,246	\$ 579,479		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the nine months ending June 30, 2019
75% of the Fiscal Year 2019

Sewer Fund						
	Budget	MTD Actual	YTD Actual	(Under) Budget	% of Budget Used	
REVENUES						
User fees	\$ 4,352,612	\$ 328,700	\$ 2,890,357	\$ (1,462,255)	66%	
Service charge and hook-up fees	170,173	10,415	139,965	(30,208)	82%	
Miscellaneous	115	13	136	21	118%	
Total Revenues	4,522,900	339,128	3,030,458	(1,492,442)	67%	
EXPENDITURES						
Personnel Services	618,649	44,019	408,813	(209,836)	66%	
Commodities	39,046	620	9,515	(29,531)	24%	
Contract Services	2,856,232	217,419	1,294,545	(1,561,687)	45%	
Maintenance	38,201	1,543	17,949	(20,252)	47%	
Other	227	-	2,048	1,821		
Storm Water Grant	54,000	5,000	13,150	(40,850)	24%	
Capital Outlay	371,908	3,076	27,681	(344,227)	7%	
Total Expenditures	3,978,263	271,676	1,773,700	(2,204,563)	45%	
OPERATING INCOME (LOSS)	544,637	67,452	1,256,758	712,121		Note 1
NON-OPERATING REVENUE (EXPENSE)						
Interest income	6,009	2,014	10,143	4,134	169%	
	<u>6,009</u>	<u>2,014</u>	<u>10,143</u>	<u>4,134</u>	<u>169%</u>	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	550,646	69,466	1,266,901	716,255		
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)	(10,668)	114,332	9%	
Total other Financing Sources (Uses)	(1,323,125)	(10,668)	(1,211,793)	111,332	92%	
NET INCOME (LOSS)	\$ (772,479)	\$ 58,798	\$ 55,108	\$ 827,587		
Note 1: Restatement of Operating Income Variance						
Operating Income Variance				712,121		
City of Omaha billing in arrears 3 months				(600,000)		
Adjusted Operating Income Variance				<u>112,121</u>		

CITY OF LAVISTA, NEBRASKA
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	Debt Service Fund				% of Budget Used
	Budget	MTD Actual	YTD Actual	Over(under) Budget	
REVENUES					
Property Taxes	\$ 940,376	\$ 10,987	\$ 610,634	\$ (329,742)	65%
Sales and use taxes	2,598,480	201,319	1,735,441	(863,039)	67%
Payments in Lieu of taxes	91,225	-	37,435	(53,790)	41%
Interest income	18,586	4,362	35,994	17,408	194%
Other (Special Assessments; Fire Reimbursmnt)	584,244	42,437	831,741	247,497	142%
Total Revenues	4,232,911	259,105	3,251,245	(981,666)	77%
EXPENDITURES					
Administration	162,869	72	18,887	(143,982)	12%
Fire Contract Bond	122,513	10,209	91,881	(30,632)	75%
Debt service					
Principal	3,180,000	-	1,900,000	(1,280,000)	60%
Interest	665,080	118,640	358,724	(306,356)	54%
Total Expenditures	4,130,462	128,921	2,369,492	(1,760,970)	57%
REVENUES NET OF EXPENDITURES	102,449	130,184	881,754	779,305	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF Hwy Alloc)	724,604	-	-	(724,604)	0%
Operating transfers out (CIP, OSP)	(3,179,106)	(833,303)	(1,873,698)	1,305,408	59%
Total other Financing Sources (Uses)	(2,454,502)	(833,303)	(1,873,698)	580,804	
NET FUND ACTIVITY	\$ (2,352,053)	\$ (703,119)	\$ (991,945)	\$ 1,360,108	

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75% of the Fiscal Year 2019

Capital Fund						
	Budget	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used	
REVENUES						
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%	
EXPENDITURES						
Other	-	-	-	-	0%	
Total Expenditures	-	-	-	-	0%	
REVENUES NET OF EXPENDITURES	811,366	-	-	(811,366)	0%	
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF, DSF)	2,570,012	838,634	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)	(228,918)	(1,574,040)	7,407,972	18%	
Total other Financing Sources (Uses)	3,768,000	609,716	257,624	(3,510,376)	7%	
NET FUND ACTIVITY	\$ 4,579,366	\$ 609,716	\$ 257,624	\$ (4,321,742)		

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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	\$ 67,171	\$ 602,535	\$ (247,465)	71%	
Lottery Tax Form 51	340,000	26,795	240,535	(99,465)	71%	
Event Revenue	-	-	-	-	0%	
Interest income	16,691	6,043	39,271	22,580	235%	
Miscellaneous / Other	-	-	-	-	0%	
Total Revenues	1,206,691	100,009	882,342	(324,349)	73%	
EXPENDITURES						
Professional Services	285,813	31,674	101,736	(184,077)	36%	
Salute to Summer	32,634	7,992	25,230	(7,404)	77%	
Community Events	11,832	144	15,081	3,249	127%	
Events - Marketing	31,668	7,347	21,924	(9,744)	69%	
Recreation Events	4,507	-	523	(3,984)	12%	
Concert & Movie Nights	13,721	4,700	9,323	(4,398)	68%	
City Anniversary Celebration	30,000	-	10,000	(20,000)	33%	
Travel & Training	-	-	-	-	0%	
State Taxes	350,000	26,795	240,535	(109,465)	69%	
Other	-	-	-	-	0%	
Capital outlay	-	-	-	-	0%	
Total Expenditures	760,175	78,652	424,351	(335,824)	56%	
REVENUES NET OF EXPENDITURES	446,516	21,357	457,991	11,475		
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	2,460	2,460		
Operating transfers out (GF, SF, DSF)	(395,902)	(5,331)	(177,983)	217,919	45%	
Total other Financing Sources (Uses)	(395,902)	(5,331)	(175,523)	220,379	44%	
NET FUND ACTIVITY	\$ 50,614	\$ 16,026	\$ 282,468	\$ 231,854		

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75% of the Fiscal Year 2019

Economic Development					
	<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					
Other Income	\$	-	-	-	-
Interest income					
Total Revenues	718	-	85	(633)	
EXPENDITURES					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					
Principal	-	-	-	-	0%
Interest	59,559	-	-	(59,559)	0%
Total Expenditures	134,559	-	-	(134,559)	0%
REVENUES NET OF EXPENDITURES	(133,841)	-	85	133,926	
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	\$ -	\$ 85	\$ (66,074)	

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Off Street Parking					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
REVENUES					
Interest income	\$ 464	1,616	10,448	9,984	
Total Revenues	464	1,616	10,448	9,984	
EXPENDITURES					
General & Administrative	20,518	1,013	8,176	(12,343)	40%
Professional Services	163,150	30	981	(162,169)	1%
Maintenance	34,073	-	4,668	(29,405)	14%
Debt service: (Warrants)					
Principal	670,000	-	485,000	(185,000)	72%
Interest	249,901	30,358	142,346	(107,555)	57%
Total Expenditures	1,137,642	31,401	641,171	(496,471)	56%
REVENUES NET OF EXPENDITURES	(1,137,178)	(29,784)	(630,724)	506,454	
OTHER FINANCING SOURCES (USES)					
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)	(284,034)	(1,973,325)	4,878,990	29%
Total other Financing Sources (Uses)	(3,210,053)	(284,034)	(1,366,086)	1,843,967	43%
NET FUND ACTIVITY	\$ (4,347,231)	\$ (313,818)	\$ (1,996,810)	\$ 2,350,421	

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Redevelopment 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					
Sales and use taxes	\$ 2,598,480	201,319	1,735,441	(863,039)	67%
Franchise Fee & Occupation Tax	500,000	-	-	(500,000)	0%
Interest income	65,818	4,683	48,784	(17,034)	74%
Total Revenues	3,164,298	206,002	1,784,225	(1,380,073)	56%
EXPENDITURES					
Community Development	-	-	-	-	0%
Professional Services	556,639	3,929	3,943	(552,696)	1%
Financial / Legal Fees	175,500	30	103,318	(72,182)	59%
Debt service: (Warrants)				-	0%
Principal	775,000	-	-	(775,000)	0%
Interest	1,000,918	-	318,809	(682,109)	32%
Total Expenditures	2,508,057	3,959	426,070	(2,081,987)	17%
REVENUES NET OF EXPENDITURES	656,241	202,043	1,358,155	701,914	
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)	(193,599)	(3,281,351)	7,498,836	30%
Total other Financing Sources (Uses)	5,934,256	(193,599)	(3,833,435)	(9,767,691)	
NET FUND ACTIVITY	\$ 6,590,497	\$ 8,444	\$ (2,475,280)	\$ (9,065,777)	

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Police Academy Fund					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of budget <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ 80,000	-	100,877	20,877	126%
Interest income	55	-	75	20	136%
Total Revenues	80,055	-	100,952	20,897	126%
<u>EXPENDITURES</u>					
Personnel Services	76,404	5,760	56,252	(20,152)	74%
Commodities	3,500	98	673	(2,827)	19%
Contract Services	11,700	297	8,643	(3,057)	74%
Other Charges	3,500	3,504	6,893	3,393	197%
Total Expenditures	95,104	9,659	72,461	(22,643)	76%
REVENUES NET OF EXPENDITURES	(15,049)	(9,659)	28,490	43,539	
<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	-	-
NET FUND ACTIVITY	\$ 4,951	\$ (9,659)	\$ 48,490	\$ 43,539	

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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	\$		9,034	9,034	0%
Interest income		-		-	0%
Total Revenues	\$ -	-	9,034	9,034	0%
EXPENDITURES					
Other		-	-	-	0%
Contract Services		-	12,454	12,454	0%
Total Expenditures	\$ -	-	12,454	12,454	0%
REVENUES NET OF EXPENDITURES	\$ -	-	(3,421)	(3,421)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in				-	0%
Operating transfers out		-	-	-	0%
Total other Financing Sources (Uses)	\$ -	-	-	-	
NET FUND ACTIVITY	\$ -	\$ -	\$ (3,421)	\$ (3,421)	

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	TIF 1B				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <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>\$</u> <u>-</u>	<u>\$</u> <u>(19,136)</u>	<u>\$</u> <u>(19,136)</u>	

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Sewer Reserve 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					
Interest income	\$ 3,003	941	5,954	2,951	198%
Total Revenues	3,003	941	5,954	2,951	198%
EXPENDITURES					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
REVENUES NET OF EXPENDITURES	3,003	941	5,954	2,951	
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	-	-
NET FUND ACTIVITY	\$ 1,204,128	\$ 941	\$ 1,207,079	\$ 2,951	

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Qualified Sinking Fund					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
REVENUES					
Interest income	\$ 250	78	495	245	198%
Total Revenues	250	78	495	245	198%
EXPENDITURES					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
REVENUES NET OF EXPENDITURES	250	78	495	245	
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	\$ 78	\$ 100,495	\$ 245	