

A-4

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				
	<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>
<u>OPERATING REVENUES</u>					
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)

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				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OTHER FINANCING SOURCES & USES</u>					
<u>TRANSFERS IN</u>					
General Fund	96,902	-	122,652	25,750	127%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	724,604	-	-	(724,604)	0%
Capital Improvement Program Fund	2,570,012	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%
<u>TRANSFERS OUT</u>					
General Fund	(772,604)	-	(80,250)	692,354	10%
Sewer Fund	(1,201,125)	-	(1,201,125)	-	100%
Debt Service Fund	(3,179,106)	(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%
<u>NET TRANSFERS</u>					
General Fund	(675,702)	-	42,402	718,104	
Sewer Fund	(1,198,125)	-	(1,201,125)	(3,000)	100%
Debt Service Fund	(2,454,502)	(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)	

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				
	<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>
<u>OTHER REVENUE: BOND PROCEEDS</u>					
Sewer Fund	-	-	-	-	
Capital Improvement Program Fund	10,270,000	-	-	(10,270,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	2,503,611	-	-	(2,503,611)	0%
Redevelopment Fund	17,130,000	-	-	(17,130,000)	0%
Total Bond Proceeds	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	<u>3,000,000</u>	<u>-</u>	<u>-</u>	<u>(3,000,000)</u>	<u>0%</u>
---------------------------	------------------	----------	----------	--------------------	-----------

NET FUND ACTIVITY

General Fund	(396,233)	(383,156)	183,246	579,479	
Sewer Fund	(772,479)	58,798	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	-	

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				
	<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 9/30/18</u>		<u>As of 6/30/2019</u>	<u>Variance</u>	<u>Notes</u>
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					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Taxes	\$ 8,102,903	\$ 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%
<u>EXPENDITURES</u>					
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%
<u>REVENUES NET OF EXPENDITURES</u>	279,469	(383,156)	140,845	(138,624)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	96,902	-	122,652	25,750	127%
Operating transfers out (DSF, OSP, CIP)	(772,604)	-	(80,250)	692,354	10%
Total other Financing Sources (Uses)	(675,702)	-	42,402	718,104	
<u>NET FUND ACTIVITY</u>	\$ (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				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
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%
<u>EXPENDITURES</u>					
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%
<u>OPERATING INCOME (LOSS)</u>	544,637	67,452	1,256,758	712,121	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	6,009	2,014	10,143	4,134	169%
	6,009	2,014	10,143	4,134	169%
<u>INCOME (LOSS) BEFORE</u>					
<u>OPERATING TRANSFERS</u>	550,646	69,466	1,266,901	716,255	
<u>OTHER FINANCING SOURCES (USES)</u>					
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%
<u>NET INCOME (LOSS)</u>	\$ (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
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

	<u>Debt Service Fund</u>				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
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 Reimbursmt)	584,244	42,437	831,741	247,497	142%
Total Revenues	4,232,911	259,105	3,251,245	(981,666)	77%
<u>EXPENDITURES</u>					
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%
<u>REVENUES NET OF EXPENDITURES</u>	102,449	130,184	881,754	779,305	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	724,604	-	-	(724,604)	0%
Operating transfers out (CIP, OSP)	(3,179,106)	(833,303)	(1,873,698)	1,305,408	59%
Total other Financing Sources (Uses)	(2,454,502)	(833,303)	(1,873,698)	580,804	
<u>NET FUND ACTIVITY</u>	\$ (2,352,053)	\$ (703,119)	\$ (991,945)	\$ 1,360,108	

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

	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	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%
<u>NET FUND ACTIVITY</u>	\$ 4,579,366	\$ 609,716	\$ 257,624	\$ (4,321,742)	

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

Lottery Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 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	<u>1,206,691</u>	<u>100,009</u>	<u>882,342</u>	<u>(324,349)</u>	<u>73%</u>
<u>EXPENDITURES</u>					
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	<u>760,175</u>	<u>78,652</u>	<u>424,351</u>	<u>(335,824)</u>	<u>56%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>446,516</u>	<u>21,357</u>	<u>457,991</u>	<u>11,475</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
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)	<u>(395,902)</u>	<u>(5,331)</u>	<u>(175,523)</u>	<u>220,379</u>	44%
<u>NET FUND ACTIVITY</u>	<u>\$ 50,614</u>	<u>\$ 16,026</u>	<u>\$ 282,468</u>	<u>\$ 231,854</u>	

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

	Economic Development				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$	-	-	-	
Interest income	718	-	85	(633)	
Total Revenues	<u>718</u>	<u>-</u>	<u>85</u>	<u>(633)</u>	
<u>EXPENDITURES</u>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	59,559	-	-	(59,559)	0%
Total Expenditures	<u>134,559</u>	<u>-</u>	<u>-</u>	<u>(134,559)</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(133,841)</u>	<u>-</u>	<u>85</u>	<u>133,926</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	200,000	-	-	(200,000)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000			(3,000,000)	0%
Community Development - Grant	(3,000,000)	-	-	3,000,000	0%
Total other Financing Sources (Uses)	<u>200,000</u>	<u>-</u>	<u>-</u>	<u>(200,000)</u>	<u>0%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ 66,159</u>	<u>\$ -</u>	<u>\$ 85</u>	<u>\$ (66,074)</u>	

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

	Off Street Parking				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 464	1,616	10,448	9,984	
Total Revenues	464	1,616	10,448	9,984	
<u>EXPENDITURES</u>					
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%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,137,178)</u>	<u>(29,784)</u>	<u>(630,724)</u>	<u>506,454</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,138,651	-	607,239	(531,412)	53%
Operating transfers out		-	-		0%
Bond/registered warrant proceeds	2,503,611	-	-	(2,503,611)	0%
Capital Improvement	(6,852,315)	(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%
<u>NET FUND ACTIVITY</u>	\$ (4,347,231)	\$ (313,818)	\$ (1,996,810)	\$ 2,350,421	

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

Redevelopment Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Sales and use taxes	\$ 2,598,480	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	<u>3,164,298</u>	<u>206,002</u>	<u>1,784,225</u>	<u>(1,380,073)</u>	<u>56%</u>
<u>EXPENDITURES</u>					
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	<u>2,508,057</u>	<u>3,959</u>	<u>426,070</u>	<u>(2,081,987)</u>	<u>17%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>656,241</u>	<u>202,043</u>	<u>1,358,155</u>	<u>701,914</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(415,557)	-	(552,083)	(136,526)	133%
Bond/registered warrant proceeds	17,130,000	-	-	(17,130,000)	0%
Capital Improvement	(10,780,187)	(193,599)	(3,281,351)	7,498,836	30%
Total other Financing Sources (Uses)	<u>5,934,256</u>	<u>(193,599)</u>	<u>(3,833,435)</u>	<u>(9,767,691)</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 6,590,497</u>	<u>\$ 8,444</u>	<u>\$ (2,475,280)</u>	<u>\$ (9,065,777)</u>	

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

Police Academy Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ 80,000	-	100,877	20,877	126%
Interest income	55	-	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%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(15,049)</u>	<u>(9,659)</u>	<u>28,490</u>	<u>43,539</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	20,000	-	20,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	20,000	-	20,000	-	
<u>NET FUND ACTIVITY</u>	\$ 4,951	\$ (9,659)	\$ 48,490	\$ 43,539	

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

	TIF 1A				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Tax	\$	-	9,034	9,034	0%
Interest income				-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>9,034</u>	<u>9,034</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	-	12,454	12,454	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>12,454</u>	<u>12,454</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>(3,421)</u>	<u>(3,421)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(3,421)</u>	\$ <u>(3,421)</u>	

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

	TIF 1B				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Tax	\$			-	0%
Interest income				-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	-	19,136	19,136	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>19,136</u>	<u>19,136</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>(19,136)</u>	<u>(19,136)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(19,136)</u>	\$ <u>(19,136)</u>	

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

Sewer Reserve Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 3,003	941	5,954	2,951	198%
Total Revenues	3,003	941	5,954	2,951	198%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	
<u>REVENUES NET OF EXPENDITURES</u>	3,003	941	5,954	2,951	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	1,201,125	-	1,201,125	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	1,201,125	-	1,201,125	-	
<u>NET FUND ACTIVITY</u>	\$ 1,204,128	\$ 941	\$ 1,207,079	\$ 2,951	

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

Qualified Sinking Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 250	78	495	245	198%
Total Revenues	<u>250</u>	<u>78</u>	<u>495</u>	<u>245</u>	<u>198%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>250</u>	<u>78</u>	<u>495</u>	<u>245</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	100,000	-	100,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 100,250</u>	<u>\$ 78</u>	<u>\$ 100,495</u>	<u>\$ 245</u>	