### CITY OF LAVISTA, NEBRASKA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES—ALL GOVERNMENTAL FUND TYPES**

For the five months ending February 28, 2019

42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th>Total All Funds</th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Operating Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Fund</td>
<td>$18,435,291</td>
<td>$1,049,978</td>
<td>$4,850,276</td>
<td>($13,585,015)</td>
<td>26%</td>
</tr>
<tr>
<td>Sewer Fund</td>
<td>4,528,909</td>
<td>335,462</td>
<td>1,660,962</td>
<td>(2,867,947)</td>
<td>37%</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>4,232,911</td>
<td>286,864</td>
<td>1,285,153</td>
<td>(2,947,758)</td>
<td>30%</td>
</tr>
<tr>
<td>Capital Improvement Program Fund</td>
<td>811,366</td>
<td>-</td>
<td>-</td>
<td>(811,366)</td>
<td>0%</td>
</tr>
<tr>
<td>Lottery Fund</td>
<td>1,206,691</td>
<td>100,823</td>
<td>481,815</td>
<td>(724,876)</td>
<td>40%</td>
</tr>
<tr>
<td>Economic Development Fund</td>
<td>718</td>
<td>-</td>
<td>4</td>
<td>(714)</td>
<td>1%</td>
</tr>
<tr>
<td>Off Street Parking Fund</td>
<td>464</td>
<td>1,624</td>
<td>3,483</td>
<td>3,019</td>
<td>751%</td>
</tr>
<tr>
<td>Redevelopment Fund</td>
<td>3,164,298</td>
<td>204,813</td>
<td>978,750</td>
<td>(2,185,549)</td>
<td>31%</td>
</tr>
<tr>
<td>Police Academy</td>
<td>80,055</td>
<td>80,400</td>
<td>80,896</td>
<td>841</td>
<td>101%</td>
</tr>
<tr>
<td>TIF 1A</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>TIF 1B</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Sewer Reserve Fund</td>
<td>3,003</td>
<td>726</td>
<td>2,209</td>
<td>(794)</td>
<td>74%</td>
</tr>
<tr>
<td>Qualified Sinking Fund</td>
<td>250</td>
<td>60</td>
<td>183</td>
<td>(67)</td>
<td>73%</td>
</tr>
<tr>
<td><strong>Total Operating Revenues</strong></td>
<td>32,463,956</td>
<td>2,060,751</td>
<td>9,343,731</td>
<td>(23,120,225)</td>
<td>29%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Operating Expenditures</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>18,155,822</td>
<td>1,227,775</td>
<td>6,584,666</td>
<td>(11,571,156)</td>
<td>36%</td>
</tr>
<tr>
<td>Sewer Fund</td>
<td>3,978,263</td>
<td>228,428</td>
<td>683,657</td>
<td>(3,294,606)</td>
<td>17%</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>4,130,462</td>
<td>10,608</td>
<td>1,776,456</td>
<td>(2,354,006)</td>
<td>43%</td>
</tr>
<tr>
<td>Capital Improvement Program Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Lottery Fund</td>
<td>760,175</td>
<td>74,948</td>
<td>210,761</td>
<td>(549,414)</td>
<td>28%</td>
</tr>
<tr>
<td>Economic Development Fund</td>
<td>134,559</td>
<td>-</td>
<td>-</td>
<td>(134,559)</td>
<td>0%</td>
</tr>
<tr>
<td>Off Street Parking Fund</td>
<td>1,137,642</td>
<td>77,771</td>
<td>603,329</td>
<td>(534,313)</td>
<td>53%</td>
</tr>
<tr>
<td>Redevelopment Fund</td>
<td>2,508,057</td>
<td>14</td>
<td>340,168</td>
<td>(2,167,890)</td>
<td>14%</td>
</tr>
<tr>
<td>Police Academy</td>
<td>95,104</td>
<td>6,707</td>
<td>41,132</td>
<td>(53,972)</td>
<td>43%</td>
</tr>
<tr>
<td>TIF 1A</td>
<td>-</td>
<td>-</td>
<td>12,364</td>
<td>12,364</td>
<td>0%</td>
</tr>
<tr>
<td>TIF 1B</td>
<td>-</td>
<td>-</td>
<td>19,136</td>
<td>19,136</td>
<td>0%</td>
</tr>
<tr>
<td>Sewer Reserve Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Qualified Sinking Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Operating Expenditures</strong></td>
<td>30,900,084</td>
<td>1,626,253</td>
<td>10,271,669</td>
<td>(20,628,415)</td>
<td>33%</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Operating Revenues Net of Expenditures</th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>279,469</td>
<td>(177,797)</td>
<td>(1,734,390)</td>
<td>(2,013,859)</td>
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<tr>
<td>Sewer Fund</td>
<td>550,646</td>
<td>107,034</td>
<td>977,305</td>
<td>426,659</td>
<td></td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>102,449</td>
<td>276,256</td>
<td>491,302</td>
<td>(593,751)</td>
<td></td>
</tr>
<tr>
<td>Capital Improvement Program Fund</td>
<td>811,366</td>
<td>-</td>
<td>-</td>
<td>(811,366)</td>
<td></td>
</tr>
<tr>
<td>Lottery Fund</td>
<td>446,516</td>
<td>25,875</td>
<td>271,054</td>
<td>(175,462)</td>
<td></td>
</tr>
<tr>
<td>Economic Development Fund</td>
<td>(133,841)</td>
<td>-</td>
<td>-</td>
<td>133,845</td>
<td></td>
</tr>
<tr>
<td>Off Street Parking Fund</td>
<td>(1,137,178)</td>
<td>(76,147)</td>
<td>(599,847)</td>
<td>537,331</td>
<td></td>
</tr>
<tr>
<td>Redevelopment Fund</td>
<td>656,241</td>
<td>204,799</td>
<td>638,581</td>
<td>(17,660)</td>
<td></td>
</tr>
<tr>
<td>Police Academy</td>
<td>(15,049)</td>
<td>73,693</td>
<td>39,764</td>
<td>54,813</td>
<td></td>
</tr>
<tr>
<td>TIF 1A</td>
<td>-</td>
<td>-</td>
<td>(12,364)</td>
<td>(12,364)</td>
<td></td>
</tr>
<tr>
<td>TIF 1B</td>
<td>-</td>
<td>-</td>
<td>(19,136)</td>
<td>(19,136)</td>
<td></td>
</tr>
<tr>
<td>Sewer Reserve Fund</td>
<td>3,003</td>
<td>726</td>
<td>2,209</td>
<td>(794)</td>
<td></td>
</tr>
<tr>
<td>Qualified Sinking Fund</td>
<td>250</td>
<td>60</td>
<td>183</td>
<td>(67)</td>
<td></td>
</tr>
<tr>
<td><strong>Operating Revenues Net of Expenditures</strong></td>
<td>1,563,672</td>
<td>434,498</td>
<td>(927,938)</td>
<td>(2,491,810)</td>
<td>0</td>
</tr>
</tbody>
</table>
### CITY OF LAVISTA, NEBRASKA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE—ALL GOVERNMENTAL FUND TYPES**

For the five months ending February 28, 2019

42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th>Total All Funds</th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>96,902</td>
<td>72,652</td>
<td>(24,250)</td>
<td>75%</td>
<td></td>
</tr>
<tr>
<td>Sewer Fund</td>
<td>3,000</td>
<td>-</td>
<td>(3,000)</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>724,604</td>
<td>-</td>
<td>(724,604)</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Capital Improvement Program Fund</td>
<td>2,570,012</td>
<td>-</td>
<td>(2,046,702)</td>
<td>20%</td>
<td></td>
</tr>
<tr>
<td>Lottery Fund</td>
<td>2,460</td>
<td>2,460</td>
<td></td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Economic Development Fund</td>
<td>200,000</td>
<td>-</td>
<td>(200,000)</td>
<td>0%</td>
<td></td>
</tr>
<tr>
<td>Off Street Parking Fund</td>
<td>1,138,651</td>
<td>-</td>
<td>(608,194)</td>
<td>47%</td>
<td></td>
</tr>
<tr>
<td>Redevelopment Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Police Academy</td>
<td>20,000</td>
<td>20,000</td>
<td></td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>TIF 1A</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>TIF 1B</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Sewer Reserve Fund</td>
<td>1,201,125</td>
<td>1,201,125</td>
<td></td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td>Qualified Sinking Fund</td>
<td>100,000</td>
<td>100,000</td>
<td></td>
<td>100%</td>
<td></td>
</tr>
<tr>
<td><strong>Total Transfers In</strong></td>
<td><strong>6,054,294</strong></td>
<td><strong>2,450,005</strong></td>
<td><strong>3,604,289</strong></td>
<td><strong>40%</strong></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Transfers Out</th>
<th>General Fund</th>
<th>(772,604)</th>
<th>(30,250)</th>
<th>742,354</th>
<th>4%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sewer Fund</td>
<td>(1,201,125)</td>
<td>(1,201,125)</td>
<td>(570,676)</td>
<td>2,608,430</td>
<td>18%</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>(3,179,106)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Capital Improvement Program Fund</td>
<td>(90,000)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Lottery Fund</td>
<td>(395,902)</td>
<td>(172,652)</td>
<td>233,250</td>
<td>44%</td>
<td></td>
</tr>
<tr>
<td>Economic Development Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Off Street Parking Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Redevelopment Fund</td>
<td>(415,557)</td>
<td>(475,302)</td>
<td>(59,745)</td>
<td>114%</td>
<td></td>
</tr>
<tr>
<td>Police Academy</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>TIF 1A</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>TIF 1B</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Sewer Reserve Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td>Qualified Sinking Fund</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>Total Transfers Out</strong></td>
<td><strong>(6,054,294)</strong></td>
<td><strong>(2,450,005)</strong></td>
<td><strong>3,604,289</strong></td>
<td><strong>40%</strong></td>
<td></td>
</tr>
</tbody>
</table>

### NET TRANSFERS

| General Fund | (675,702) | 42,402 | 718,104 | 100% |
| Sewer Fund   | (1,198,125) | (1,201,125) | (5,000) | 0% |
| Debt Service Fund | (2,454,502) | (570,676) | 1,883,826 | 23% |
| Capital Improvement Program Fund | 2,480,012 | 523,310 | 1,956,702 | 21% |
| Lottery Fund  | (395,902)   | (170,192)  | 225,710  | 43% |
| Economic Development Fund | 200,000 | - | (200,000) | 0% |
| Off Street Parking Fund | 1,138,651 | - | (608,194) | 47% |
| Redevelopment Fund | (415,557) | (475,302) | (59,745) | 114% |
| 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 LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—ALL GOVERNMENTAL FUND TYPES
For the five months ending February 28, 2019
42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th>Total All Funds</th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
</table>

**OTHER REVENUE: BOND PROCEEDS**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Budget</th>
<th>MTD</th>
<th>YTD</th>
<th>(over)under Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sewer Fund</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital Improvement Program Fund</td>
<td>10,270,000</td>
<td>-</td>
<td>-</td>
<td>(10,270,000)</td>
<td>0%</td>
</tr>
<tr>
<td>Economic Development Fund</td>
<td>3,000,000</td>
<td>-</td>
<td>-</td>
<td>(3,000,000)</td>
<td>0%</td>
</tr>
<tr>
<td>Off Street Parking Fund</td>
<td>2,503,611</td>
<td>-</td>
<td>-</td>
<td>(2,503,611)</td>
<td>0%</td>
</tr>
<tr>
<td>Redevelopment Fund</td>
<td>17,130,000</td>
<td>-</td>
<td>-</td>
<td>(17,130,000)</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Bond Proceeds</strong></td>
<td>32,903,611</td>
<td>-</td>
<td>-</td>
<td>(32,903,611)</td>
<td>0%</td>
</tr>
</tbody>
</table>

**OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Budget</th>
<th>MTD</th>
<th>YTD</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sewer Fund</td>
<td>125,000</td>
<td>-</td>
<td>-</td>
<td>(125,000)</td>
<td>0%</td>
</tr>
<tr>
<td>Capital Improvement Program Fund</td>
<td>8,982,612</td>
<td>-</td>
<td>496,273</td>
<td>(8,485,739)</td>
<td>6%</td>
</tr>
<tr>
<td>Off Street Parking Fund</td>
<td>6,852,315</td>
<td>2,116</td>
<td>750,605</td>
<td>(6,101,710)</td>
<td>11%</td>
</tr>
<tr>
<td>Redevelopment Fund</td>
<td>10,780,187</td>
<td>136,924</td>
<td>1,930,638</td>
<td>(8,849,500)</td>
<td>18%</td>
</tr>
<tr>
<td><strong>Total Capital Improvement Program</strong></td>
<td>26,739,514</td>
<td>139,039</td>
<td>3,177,515</td>
<td>(23,561,999)</td>
<td>12%</td>
</tr>
</tbody>
</table>

**OTHER EXPENDITURES: EDP GRANT**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Budget</th>
<th>MTD</th>
<th>YTD</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic Development Fund</td>
<td>3,000,000</td>
<td>-</td>
<td>-</td>
<td>(3,000,000)</td>
<td>0%</td>
</tr>
</tbody>
</table>

**NET FUND ACTIVITY**

<table>
<thead>
<tr>
<th>Fund</th>
<th>Budget</th>
<th>MTD</th>
<th>YTD</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>(396,233)</td>
<td>(177,797)</td>
<td>(1,691,988)</td>
<td>(1,295,755)</td>
<td></td>
</tr>
<tr>
<td>Sewer Fund</td>
<td>(772,479)</td>
<td>-</td>
<td>107,034</td>
<td>(223,820)</td>
<td>548,659</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>(2,352,653)</td>
<td>276,256</td>
<td>(1,061,978)</td>
<td>1,290,075</td>
<td></td>
</tr>
<tr>
<td>Capital Improvement Program Fund</td>
<td>4,579,366</td>
<td>-</td>
<td>27,037</td>
<td>(4,552,329)</td>
<td></td>
</tr>
<tr>
<td>Lottery Fund</td>
<td>50,614</td>
<td>25,875</td>
<td>100,862</td>
<td>50,248</td>
<td></td>
</tr>
<tr>
<td>Economic Development Fund</td>
<td>66,159</td>
<td>-</td>
<td>4</td>
<td>(66,155)</td>
<td></td>
</tr>
<tr>
<td>Off Street Parking Fund</td>
<td>(4,347,231)</td>
<td>(78,263)</td>
<td>(819,994)</td>
<td>3,027,237</td>
<td></td>
</tr>
<tr>
<td>Redevelopment Fund</td>
<td>6,900,497</td>
<td>67,875</td>
<td>(1,767,358)</td>
<td>(8,357,855)</td>
<td></td>
</tr>
<tr>
<td>Police Academy</td>
<td>4,951</td>
<td>73,693</td>
<td>59,764</td>
<td>54,813</td>
<td></td>
</tr>
<tr>
<td>TIF 1A</td>
<td>-</td>
<td>-</td>
<td>(12,364)</td>
<td>(12,364)</td>
<td></td>
</tr>
<tr>
<td>TIF 1B</td>
<td>-</td>
<td>-</td>
<td>(19,136)</td>
<td>(19,136)</td>
<td></td>
</tr>
<tr>
<td>Sewer Reserve Fund</td>
<td>1,204,128</td>
<td>726</td>
<td>1,203,334</td>
<td>(794)</td>
<td></td>
</tr>
<tr>
<td>Qualified Sinking Fund</td>
<td>100,250</td>
<td>60</td>
<td>100,183</td>
<td>(67)</td>
<td></td>
</tr>
<tr>
<td><strong>Net Activity</strong></td>
<td>$ 4,727,969</td>
<td>295,459</td>
<td>(4,105,454)</td>
<td>(8,833,423)</td>
<td></td>
</tr>
</tbody>
</table>

**FUND BALANCE**

<table>
<thead>
<tr>
<th>Fund</th>
<th>As of FYE 9/30/18</th>
<th>As of 12/28/2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Fund</td>
<td>6,050,646</td>
<td>4,146,518</td>
</tr>
<tr>
<td>Sewer Fund</td>
<td>825,173</td>
<td>1,540,980</td>
</tr>
<tr>
<td>Debt Service Fund</td>
<td>2,577,299</td>
<td>4,541,189</td>
</tr>
<tr>
<td>Capital Improvement Program Fund</td>
<td>4,568,738</td>
<td>(529,916)</td>
</tr>
<tr>
<td>Lottery Fund</td>
<td>3,387,235</td>
<td>3,283,468</td>
</tr>
<tr>
<td>Economic Development Fund</td>
<td>178,182</td>
<td>6,938</td>
</tr>
<tr>
<td>Off Street Parking Fund</td>
<td>619,369</td>
<td>4,124,245</td>
</tr>
<tr>
<td>Redevelopment Fund</td>
<td>16,539,092</td>
<td>8,466,223</td>
</tr>
<tr>
<td>Police Academy</td>
<td>13,554</td>
<td>78,807</td>
</tr>
<tr>
<td>TIF 1A</td>
<td>0</td>
<td>(12,364)</td>
</tr>
<tr>
<td>TIF 1B</td>
<td>0</td>
<td>(19,136)</td>
</tr>
<tr>
<td>Sewer Reserve Fund</td>
<td>1,204,128</td>
<td>1,203,334</td>
</tr>
<tr>
<td>Qualified Sinking Fund</td>
<td>100,250</td>
<td>100,183</td>
</tr>
<tr>
<td><strong>Net Fund Balance</strong></td>
<td>36,063,666</td>
<td>26,933,470</td>
</tr>
</tbody>
</table>

Page 3 of 16 4/9/2019
### CITY OF LAVISTA, NEBRASKA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE ALL GOVERNMENTAL FUND TYPES**

For the five months ending February 28, 2019

42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th>General Fund</th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$8,102,903</td>
<td>$358,285</td>
<td>$1,076,797</td>
<td>$(7,026,106)</td>
<td>13%</td>
</tr>
<tr>
<td>Sales and use taxes</td>
<td>5,196,961</td>
<td>401,040</td>
<td>1,897,182</td>
<td>3,299,779</td>
<td>37%</td>
</tr>
<tr>
<td>Payments in Lieu of taxes</td>
<td>281,875</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>State revenue</td>
<td>1,868,498</td>
<td>132,754</td>
<td>752,171</td>
<td>1,116,327</td>
<td>40%</td>
</tr>
<tr>
<td>Occupation and franchise taxes</td>
<td>882,600</td>
<td>31,766</td>
<td>371,648</td>
<td>510,352</td>
<td>42%</td>
</tr>
<tr>
<td>Hotel Occupation Tax</td>
<td>1,007,475</td>
<td>72,231</td>
<td>360,909</td>
<td>646,566</td>
<td>36%</td>
</tr>
<tr>
<td>Licenses and permits</td>
<td>460,259</td>
<td>6,645</td>
<td>97,312</td>
<td>362,938</td>
<td>21%</td>
</tr>
<tr>
<td>Interest income</td>
<td>30,992</td>
<td>8,446</td>
<td>33,874</td>
<td>2,882</td>
<td>109%</td>
</tr>
<tr>
<td>Recreation fees</td>
<td>170,710</td>
<td>12,741</td>
<td>57,155</td>
<td>113,555</td>
<td>33%</td>
</tr>
<tr>
<td>Special Services</td>
<td>19,500</td>
<td>2,281</td>
<td>10,669</td>
<td>8,831</td>
<td>55%</td>
</tr>
<tr>
<td>Grant Income</td>
<td>163,185</td>
<td>10,400</td>
<td>67,110</td>
<td>96,075</td>
<td>41%</td>
</tr>
<tr>
<td>Other</td>
<td>250,942</td>
<td>13,387</td>
<td>125,447</td>
<td>125,495</td>
<td>50%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td><strong>18,435,291</strong></td>
<td><strong>1,049,978</strong></td>
<td><strong>4,850,276</strong></td>
<td><strong>13,585,015</strong></td>
<td><strong>26%</strong></td>
</tr>
</tbody>
</table>

| **EXPENDITURES** |                   |            |            |                   |                 |
| Administrative Services | 529,503 | 40,178 | 214,678 | 314,825 | 41% |
| Mayor and Council | 242,643 | 14,244 | 85,022 | 157,621 | 35% |
| Boards & Commissions | 10,338 | 834 | 1,821 | 8,517 | 18% |
| Public Buildings & Grounds | 670,385 | 33,470 | 208,704 | 461,681 | 31% |
| Administration | 768,999 | 49,117 | 293,101 | 475,898 | 38% |
| Police and Animal Control | 5,103,734 | 389,199 | 2,093,154 | 3,010,580 | 41% |
| Fire | 1,975,871 | 162,849 | 811,147 | 1,164,724 | 41% |
| Community Development | 691,268 | 39,211 | 237,486 | 453,782 | 34% |
| Public Works | 3,826,276 | 236,245 | 1,238,576 | 2,587,700 | 32% |
| Recreation | 866,314 | 47,421 | 274,073 | 592,241 | 32% |
| Library | 880,477 | 53,277 | 297,916 | 582,561 | 34% |
| Information Technology | 268,300 | 15,687 | 127,592 | 140,708 | 48% |
| Human Resources | 1,010,268 | 46,073 | 294,632 | 715,636 | 29% |
| Public Transportation | 106,272 | 7,227 | 31,004 | 75,268 | 29% |
| Finance | 463,027 | 62,058 | 160,548 | 302,479 | 35% |
| Capital outlay | 742,147 | 30,687 | 215,212 | 526,935 | 29% |
| **Total Expenditures** | **18,155,822** | **1,227,775** | **6,584,666** | **11,571,156** | **36%** |

| **REVENUES NET OF EXPENDITURES** | **279,469** | **(177,797)** | **(1,734,390)** | **(2,013,859)** |

| **OTHER FINANCING SOURCES (USES)** |                   |            |            |                   |                 |
| Operating transfers in (Lottery) | 96,902 | - | 72,652 | (24,250) | 75% |
| Operating transfers out (DSF, OSP, CIP) | (772,604) | - | (30,259) | 742,345 | 4% |
| **Total other Financing Sources (Uses)** | **(675,702)** | **-** | **42,402** | **718,184** | **4%** |

| **NET FUND ACTIVITY** | **$(396,233)** | **$(177,797)** | **$(1,691,988)** | **$(1,295,755)** | **4%** |
## REVENUES

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>MTD</th>
<th>YTD</th>
<th>(Under)</th>
<th>% of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>User fees</td>
<td>$4,352,612</td>
<td>$327,914</td>
<td>$1,604,161</td>
<td>$(2,748,451)</td>
<td>37%</td>
</tr>
<tr>
<td>Service charge and hook-up fees</td>
<td>170,173</td>
<td>7,127</td>
<td>54,560</td>
<td>(115,613)</td>
<td>32%</td>
</tr>
<tr>
<td>Grant Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>115</td>
<td>14</td>
<td>85</td>
<td>(30)</td>
<td>74%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>4,522,900</td>
<td>335,055</td>
<td>1,658,805</td>
<td>$(2,864,095)</td>
<td>37%</td>
</tr>
</tbody>
</table>

## EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>MTD</th>
<th>YTD</th>
<th>(Under)</th>
<th>% of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Personnel Services</td>
<td>618,649</td>
<td>38,681</td>
<td>204,717</td>
<td>(413,932)</td>
<td>33%</td>
</tr>
<tr>
<td>Commodities</td>
<td>39,046</td>
<td>975</td>
<td>7,070</td>
<td>(31,976)</td>
<td>18%</td>
</tr>
<tr>
<td>Contract Services</td>
<td>2,856,232</td>
<td>185,196</td>
<td>445,482</td>
<td>(2,410,750)</td>
<td>16%</td>
</tr>
<tr>
<td>Maintenance</td>
<td>38,201</td>
<td>477</td>
<td>2,398</td>
<td>(35,803)</td>
<td>6%</td>
</tr>
<tr>
<td>Other</td>
<td>227</td>
<td>25</td>
<td>2,048</td>
<td>1,821</td>
<td></td>
</tr>
<tr>
<td>Storm Water Grant</td>
<td>54,000</td>
<td>-</td>
<td>6,564</td>
<td>(47,436)</td>
<td>12%</td>
</tr>
<tr>
<td>Capital Outlay</td>
<td>371,998</td>
<td>3,076</td>
<td>15,378</td>
<td>(356,530)</td>
<td>4%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>3,978,263</td>
<td>228,428</td>
<td>683,657</td>
<td>(3,294,606)</td>
<td>17%</td>
</tr>
</tbody>
</table>

**OPERATING INCOME (LOSS)**

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>MTD</th>
<th>YTD</th>
<th>(Under)</th>
<th>% of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Interest income</td>
<td>6,009</td>
<td>407</td>
<td>2,156</td>
<td>(3,853)</td>
<td>36%</td>
</tr>
<tr>
<td><strong>INCOME (LOSS) BEFORE OPERATING TRANSFERS</strong></td>
<td>550,646</td>
<td>107,034</td>
<td>977,305</td>
<td>426,659</td>
<td></td>
</tr>
</tbody>
</table>

**OPERATING INCOME (LOSS)**

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>MTD</th>
<th>YTD</th>
<th>(Under)</th>
<th>% of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating transfers in (Lottery Events)</td>
<td>3,000</td>
<td>-</td>
<td>-</td>
<td>(3,000)</td>
<td>0%</td>
</tr>
<tr>
<td>Operating transfers out (CIP)</td>
<td>(1,201,125)</td>
<td>-</td>
<td>(1,201,125)</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>Bond/registered warrant proceeds</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Capital Improvement</td>
<td>(125,000)</td>
<td>-</td>
<td>-</td>
<td>125,000</td>
<td>91%</td>
</tr>
<tr>
<td><strong>Total other Financing Sources (Uses)</strong></td>
<td>(1,323,125)</td>
<td>-</td>
<td>(1,201,125)</td>
<td>122,000</td>
<td></td>
</tr>
<tr>
<td><strong>NET INCOME (LOSS)</strong></td>
<td>$ (772,479)</td>
<td>$107,034</td>
<td>$223,820</td>
<td>$548,659</td>
<td></td>
</tr>
</tbody>
</table>

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

- Operating Income Variance: 430,511
- City of Omaha billing in arrears 2 months: (690,000)
- Adjusted Operating Income Variance: (259,489)
### Debt Service Fund

<table>
<thead>
<tr>
<th></th>
<th>Budget</th>
<th>MTD</th>
<th>YTD</th>
<th>Over(under)</th>
<th>% of Budget</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Actual</td>
<td>Actual</td>
<td>Budget</td>
<td>Used</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Taxes</td>
<td>$940,376</td>
<td>$39,919</td>
<td>$147,301</td>
<td>$(793,075)</td>
<td>16%</td>
</tr>
<tr>
<td>Sales and use taxes</td>
<td>2,598,480</td>
<td>200,520</td>
<td>948,591</td>
<td>(1,649,889)</td>
<td>37%</td>
</tr>
<tr>
<td>Payments in Lieu of taxes</td>
<td>91,225</td>
<td>-</td>
<td>-</td>
<td>(91,225)</td>
<td>0%</td>
</tr>
<tr>
<td>Interest income</td>
<td>18,586</td>
<td>3,988</td>
<td>19,514</td>
<td>928</td>
<td>105%</td>
</tr>
<tr>
<td>Other (Special Assessments, Fire Reimbursement)</td>
<td>584,244</td>
<td>42,437</td>
<td>169,748</td>
<td>(414,496)</td>
<td>29%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>4,232,911</td>
<td>286,864</td>
<td>1,285,153</td>
<td>(2,947,758)</td>
<td>30%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administration</td>
<td>162,869</td>
<td>399</td>
<td>5,751</td>
<td>(157,118)</td>
<td>4%</td>
</tr>
<tr>
<td>Fire Contract Bond</td>
<td>122,513</td>
<td>10,209</td>
<td>51,045</td>
<td>(71,468)</td>
<td>42%</td>
</tr>
<tr>
<td>Debt service</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td>3,180,000</td>
<td>-</td>
<td>1,540,000</td>
<td>(1,640,000)</td>
<td>48%</td>
</tr>
<tr>
<td>Interest</td>
<td>665,080</td>
<td>-</td>
<td>179,660</td>
<td>(485,420)</td>
<td>27%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>4,130,462</td>
<td>10,608</td>
<td>1,776,656</td>
<td>(2,354,006)</td>
<td>43%</td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
<td>102,449</td>
<td>276,256</td>
<td>(491,302)</td>
<td>(593,751)</td>
<td></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating transfers in (GF Hwy Alloc)</td>
<td>724,684</td>
<td>-</td>
<td>-</td>
<td>(724,604)</td>
<td>0%</td>
</tr>
<tr>
<td>Operating transfers out (CIP, OSP)</td>
<td>(3,179,106)</td>
<td>-</td>
<td>(570,676)</td>
<td>2,608,430</td>
<td>18%</td>
</tr>
<tr>
<td><strong>Total other Financing Sources (Uses)</strong></td>
<td>(2,454,502)</td>
<td>-</td>
<td>(570,676)</td>
<td>1,883,826</td>
<td></td>
</tr>
<tr>
<td><strong>NET FUND ACTIVITY</strong></td>
<td>$(2,352,053)</td>
<td>$276,256</td>
<td>$(1,061,978)</td>
<td>$1,290,075</td>
<td></td>
</tr>
<tr>
<td>Capital Fund</td>
<td>Budget</td>
<td>MTD Actual</td>
<td>YTD Actual</td>
<td>Over(under) Budget</td>
<td>% of Budget Used</td>
</tr>
<tr>
<td>--------------</td>
<td>--------</td>
<td>------------</td>
<td>------------</td>
<td>--------------------</td>
<td>-----------------</td>
</tr>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>$11,366</td>
<td>$ -</td>
<td>$ -</td>
<td>$(11,366)</td>
<td>0%</td>
</tr>
<tr>
<td>Grant Income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Special Assessment</td>
<td>800,000</td>
<td>-</td>
<td>-</td>
<td>(800,000)</td>
<td>0%</td>
</tr>
<tr>
<td>Intergency</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>811,366</td>
<td>-</td>
<td>-</td>
<td>(811,366)</td>
<td>0%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
<td>811,366</td>
<td>-</td>
<td>-</td>
<td>(811,366)</td>
<td></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating transfers in (GF, DSF)</td>
<td>2,570,012</td>
<td>-</td>
<td>523,310</td>
<td>(2,046,702)</td>
<td>20%</td>
</tr>
<tr>
<td>Operating transfers out (DSF)</td>
<td>(90,000)</td>
<td>-</td>
<td>-</td>
<td>90,000</td>
<td>0%</td>
</tr>
<tr>
<td>Bond/registered warrant proceeds</td>
<td>10,270,000</td>
<td>-</td>
<td>-</td>
<td>(10,270,000)</td>
<td>0%</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>(8,982,012)</td>
<td>-</td>
<td>(496,273)</td>
<td>8,485,739</td>
<td>6%</td>
</tr>
<tr>
<td><strong>Total other Financing Sources (Uses)</strong></td>
<td>3,768,000</td>
<td>-</td>
<td>27,037</td>
<td>(3,740,963)</td>
<td>1%</td>
</tr>
</tbody>
</table>

**NET FUND ACTIVITY**  
$4,579,366  
$4,552,329
### CITY OF LAVISTA, NEBRASKA

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

*For the five months ending February 28, 2019*

42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th>Lottery Fund</th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lottery Rev/Community Betterment</td>
<td>$850,000</td>
<td>$69,743</td>
<td>$331,450</td>
<td>$518,550</td>
<td>39%</td>
</tr>
<tr>
<td>Lottery Tax Form 51</td>
<td>340,000</td>
<td>27,897</td>
<td>132,175</td>
<td>(207,825)</td>
<td>39%</td>
</tr>
<tr>
<td>Event Revenue</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Interest income</td>
<td>16,691</td>
<td>3,182</td>
<td>18,191</td>
<td>1,500</td>
<td>109%</td>
</tr>
<tr>
<td>Miscellaneous / Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$1,206,691</td>
<td>100,823</td>
<td>481,815</td>
<td>(724,876)</td>
<td>40%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Services</td>
<td>285,813</td>
<td>41,708</td>
<td>53,469</td>
<td>(232,344)</td>
<td>19%</td>
</tr>
<tr>
<td>Salute to Summer</td>
<td>32,634</td>
<td>-</td>
<td>-</td>
<td>(32,634)</td>
<td>0%</td>
</tr>
<tr>
<td>Community Events</td>
<td>11,832</td>
<td>209</td>
<td>12,879</td>
<td>1,047</td>
<td>109%</td>
</tr>
<tr>
<td>Events - Marketing</td>
<td>31,668</td>
<td>5,134</td>
<td>10,155</td>
<td>(21,513)</td>
<td>32%</td>
</tr>
<tr>
<td>Recreation Events</td>
<td>4,507</td>
<td>-</td>
<td>28</td>
<td>(4,479)</td>
<td>1%</td>
</tr>
<tr>
<td>Concert &amp; Movie Nights</td>
<td>13,721</td>
<td>-</td>
<td>2,056</td>
<td>(11,665)</td>
<td>15%</td>
</tr>
<tr>
<td>City Anniversary Celebration</td>
<td>30,800</td>
<td>-</td>
<td>-</td>
<td>(30,800)</td>
<td>0%</td>
</tr>
<tr>
<td>Travel &amp; Training</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>State Taxes</td>
<td>350,000</td>
<td>27,897</td>
<td>132,175</td>
<td>(217,825)</td>
<td>38%</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Capital outlay</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>760,175</td>
<td>74,948</td>
<td>210,761</td>
<td>(549,414)</td>
<td>28%</td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
<td>$446,516</td>
<td>25,875</td>
<td>271,054</td>
<td>(175,462)</td>
<td></td>
</tr>
</tbody>
</table>

**OTHER FINANCING SOURCES (USES)**

- Operating transfers in: 
  - (395,902)
- Operating transfers out (GF, SF, DSF): 
  - 2,460
  - (172,652)
  - 223,250
- **Total other Financing Sources (Uses)**: 
  - (395,902)
  - (170,192)
  - 225,710

**NET FUND ACTIVITY**

- $50,614
- $25,875
- $100,862
- $50,248
<table>
<thead>
<tr>
<th>Economic Development</th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Income</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>718</td>
<td></td>
<td>4</td>
<td>(714)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>718</td>
<td></td>
<td>4</td>
<td>(714)</td>
<td></td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professional Services</td>
<td>75,000</td>
<td></td>
<td></td>
<td>(75,000)</td>
<td>0%</td>
</tr>
<tr>
<td>Debt service (Warrants)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td>59,559</td>
<td></td>
<td></td>
<td>(59,559)</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>134,559</td>
<td></td>
<td></td>
<td>(134,559)</td>
<td>0%</td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>(133,841)</td>
<td></td>
<td>4</td>
<td>133,845</td>
<td></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating transfers in (GF, DSF)</td>
<td>200,000</td>
<td></td>
<td></td>
<td>(200,000)</td>
<td>0%</td>
</tr>
<tr>
<td>Operating transfers out</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bond/registered warrant proceeds</td>
<td>3,000,000</td>
<td></td>
<td></td>
<td>(3,000,000)</td>
<td>0%</td>
</tr>
<tr>
<td>Community Development - Grant</td>
<td>(3,000,000)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total other Financing Sources (Uses)</strong></td>
<td>200,000</td>
<td></td>
<td></td>
<td>(200,000)</td>
<td>0%</td>
</tr>
<tr>
<td><strong>NET FUND ACTIVITY</strong></td>
<td>$ 66,159</td>
<td></td>
<td>$ 4</td>
<td>$ (66,155)</td>
<td></td>
</tr>
</tbody>
</table>
CITY OF LA Vista, NEBRASKA  
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE, ALL GOVERNMENTAL FUND TYPES  
For the five months ending February 28, 2019  
42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th></th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>$464</td>
<td>1,624</td>
<td>3,483</td>
<td>3,019</td>
<td>751%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$464</td>
<td>1,624</td>
<td>3,483</td>
<td>3,019</td>
<td>751%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General &amp; Administrative</td>
<td>20,518</td>
<td>729</td>
<td>5,104</td>
<td>(15,414)</td>
<td>25%</td>
</tr>
<tr>
<td>Professional Services</td>
<td>163,150</td>
<td>-</td>
<td>936</td>
<td>(162,214)</td>
<td>1%</td>
</tr>
<tr>
<td>Maintenance</td>
<td>34,073</td>
<td>261</td>
<td>300</td>
<td>(33,773)</td>
<td>1%</td>
</tr>
<tr>
<td>Debt service (Warrants)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Principal</td>
<td>670,000</td>
<td>-</td>
<td>485,000</td>
<td>(185,000)</td>
<td>72%</td>
</tr>
<tr>
<td>Interest</td>
<td>249,901</td>
<td>76,781</td>
<td>111,989</td>
<td>(137,912)</td>
<td>45%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>1,137,642</td>
<td>77,771</td>
<td>603,329</td>
<td>(534,313)</td>
<td>53%</td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
<td>(1,137,178)</td>
<td>(76,147)</td>
<td>(599,847)</td>
<td>537,331</td>
<td></td>
</tr>
</tbody>
</table>

**OTHER FINANCING SOURCES (USES)**  

| Operating transfers in (GF, DSF, RDF) | 1,138,651 | - | 530,458 | (608,194) | 47% |
| Operating transfers out | - | - | - | 0% |
| Bond/registered warrant proceeds | 2,503,611 | - | - | (2,503,611) | 0% |
| Capital Improvement | (6,852,315) | (2,116) | (750,605) | 6,101,710 | 11% |
| **Total other Financing Sources (Uses)** | (3,210,053) | (2,116) | (220,148) | 2,989,905 | 7% |

**NET FUND ACTIVITY**  

| $ (4,347,231) | $ (78,263) | $ (819,994) | $ 3,527,237 |
CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE—ALL GOVERNMENTAL FUND TYPES
For the five months ending February 28, 2019
42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th>Redevelopment Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
</tr>
<tr>
<td><strong>Budget</strong> (12 month)</td>
</tr>
<tr>
<td>Sales and use taxes</td>
</tr>
<tr>
<td>Franchise Fee &amp; Occupation Tax</td>
</tr>
<tr>
<td>Interest income</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
</tr>
<tr>
<td>Community Development</td>
</tr>
<tr>
<td>Professional Services</td>
</tr>
<tr>
<td>Financial / Legal Fees</td>
</tr>
<tr>
<td>Debt service: (Warrants)</td>
</tr>
<tr>
<td>Principal</td>
</tr>
<tr>
<td>Interest</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
</tr>
<tr>
<td>Operating transfers in</td>
</tr>
<tr>
<td>Operating transfers out (OSP)</td>
</tr>
<tr>
<td>Bond/registered warrant proceeds</td>
</tr>
<tr>
<td>Capital Improvement</td>
</tr>
<tr>
<td><strong>Total other Financing Sources (Uses)</strong></td>
</tr>
<tr>
<td><strong>NET FUND ACTIVITY</strong></td>
</tr>
</tbody>
</table>
CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the five months ending February 28, 2019
42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th>Police Academy Fund</th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other Income</td>
<td>$80,000</td>
<td>80,400</td>
<td>80,877</td>
<td>877</td>
<td>101%</td>
</tr>
<tr>
<td>Interest income</td>
<td>55</td>
<td>-</td>
<td>19</td>
<td>(36)</td>
<td>35%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>80,055</td>
<td>80,400</td>
<td>80,896</td>
<td>841</td>
<td>101%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personnel Services</td>
<td>76,404</td>
<td>5,763</td>
<td>30,977</td>
<td>(45,427)</td>
<td>41%</td>
</tr>
<tr>
<td>Commodities</td>
<td>3,500</td>
<td>122</td>
<td>421</td>
<td>(3,079)</td>
<td>12%</td>
</tr>
<tr>
<td>Contract Services</td>
<td>11,700</td>
<td>720</td>
<td>6,382</td>
<td>(5,318)</td>
<td>55%</td>
</tr>
<tr>
<td>Other Charges</td>
<td>3,500</td>
<td>102</td>
<td>3,352</td>
<td>(148)</td>
<td>96%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>95,104</td>
<td>6,707</td>
<td>41,132</td>
<td>(53,972)</td>
<td>43%</td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
<td>(15,049)</td>
<td>73,693</td>
<td>39,764</td>
<td>54,813</td>
<td></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating transfers in (GF)</td>
<td>20,000</td>
<td>-</td>
<td>20,000</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>Operating transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total other Financing Sources (Uses)</strong></td>
<td>20,000</td>
<td>-</td>
<td>20,000</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>NET FUND ACTIVITY</strong></td>
<td>$4,951</td>
<td>$73,693</td>
<td>$59,764</td>
<td>$54,813</td>
<td></td>
</tr>
</tbody>
</table>
## CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the five months ending February 28, 2019
42% of the Fiscal Year 2019

### TIF 1A

<table>
<thead>
<tr>
<th></th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under)</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>$</td>
<td></td>
<td></td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Interest income</td>
<td></td>
<td></td>
<td></td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td></td>
<td></td>
<td></td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Contract Services</td>
<td></td>
<td>-</td>
<td>12,364</td>
<td>12,364</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td></td>
<td>-</td>
<td>12,364</td>
<td>12,364</td>
<td></td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
<td></td>
<td>-</td>
<td>(12,364)</td>
<td>(12,364)</td>
<td></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating transfers in</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Operating transfers out</td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total other Financing Sources (Uses)</strong></td>
<td></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>NET FUND ACTIVITY</strong></td>
<td></td>
<td>$</td>
<td>-</td>
<td>(12,364)</td>
<td>$ (12,364)</td>
</tr>
</tbody>
</table>
### CITY OF LA VISTA, NEBRASKA
### COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE ALL GOVERNMENTAL FUNDS TYPES
### For the five months ending February 28, 2019
### 42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th></th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Property Tax</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td>Interest income</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>0%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>0%</td>
</tr>
<tr>
<td>Contract Services</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>0%</td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>(19,136)</td>
<td>(19,136)</td>
</tr>
</tbody>
</table>

**OTHER FINANCING SOURCES (USES)**

<table>
<thead>
<tr>
<th></th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating transfers in</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td>Operating transfers out</td>
<td>$</td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total other Financing Sources (Uses)</strong></td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>0%</td>
</tr>
</tbody>
</table>

**NET FUND ACTIVITY**

<table>
<thead>
<tr>
<th></th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td>$</td>
<td>$</td>
<td>(19,136)</td>
<td>(19,136)</td>
</tr>
</tbody>
</table>
CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the five months ending February 28, 2019
42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th>Sewer Reserve Fund</th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>$3,003</td>
<td>726</td>
<td>2,209</td>
<td>(794)</td>
<td>74%</td>
</tr>
<tr>
<td>Total Revenues</td>
<td>3,003</td>
<td>726</td>
<td>2,209</td>
<td>(794)</td>
<td>74%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Total Expenditures</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
<td>3,003</td>
<td>726</td>
<td>2,209</td>
<td>(794)</td>
<td></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating transfers in</td>
<td>1,201,125</td>
<td>-</td>
<td>1,201,125</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>Operating transfers out</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>0%</td>
</tr>
<tr>
<td>Total other Financing Sources (Uses)</td>
<td>1,201,125</td>
<td>-</td>
<td>1,201,125</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>NET FUND ACTIVITY</strong></td>
<td>$1,204,128</td>
<td>$726</td>
<td>$1,203,334</td>
<td>$ (794)</td>
<td></td>
</tr>
</tbody>
</table>
CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the five months ending February 28, 2019
42% of the Fiscal Year 2019

<table>
<thead>
<tr>
<th>Qualified Sinking Fund</th>
<th>Budget (12 month)</th>
<th>MTD Actual</th>
<th>YTD Actual</th>
<th>Over(under) Budget</th>
<th>% of Budget Used</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>REVENUES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest income</td>
<td>$250</td>
<td>60</td>
<td>183</td>
<td>(67)</td>
<td>73%</td>
</tr>
<tr>
<td><strong>Total Revenues</strong></td>
<td>$250</td>
<td>60</td>
<td>183</td>
<td>(67)</td>
<td>73%</td>
</tr>
<tr>
<td><strong>EXPENDITURES</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>REVENUES NET OF EXPENDITURES</strong></td>
<td>$250</td>
<td>60</td>
<td>183</td>
<td>(67)</td>
<td></td>
</tr>
<tr>
<td><strong>OTHER FINANCING SOURCES (USES)</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating transfers in</td>
<td>100,000</td>
<td>-</td>
<td>100,000</td>
<td>-</td>
<td>100%</td>
</tr>
<tr>
<td>Operating transfers out</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0%</td>
</tr>
<tr>
<td><strong>Total other Financing Sources (Uses)</strong></td>
<td>100,000</td>
<td>-</td>
<td>100,000</td>
<td>-</td>
<td></td>
</tr>
<tr>
<td><strong>NET FUND ACTIVITY</strong></td>
<td>$100,250</td>
<td>$60</td>
<td>$100,183</td>
<td>$ (67)</td>
<td></td>
</tr>
</tbody>
</table>