

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

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

OPERATING REVENUES

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

OPERATING EXPENDITURES

General Fund	18,155,822	1,413,991	14,989,704	(3,166,119)	83%
Sewer Fund	3,978,263	667,533	2,872,583	(1,105,680)	72%
Debt Service Fund	4,130,462	1,042,945	3,422,764	(707,698)	83%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	760,175	56,215	539,480	(220,695)	71%
Economic Development Fund	134,559	-	-	(134,559)	0%
Off Street Parking Fund	1,137,642	270,342	912,374	(225,268)	80%
Redevelopment Fund	2,508,057	-	1,268,284	(1,239,773)	51%
Police Academy	95,104	7,535	86,105	(8,999)	91%
TIF 1A	-	90	12,544	12,544	0%
TIF 1B	-	-	19,136	19,136	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,900,084	3,458,652	24,122,974	(6,777,110)	78%

OPERATING REVENUES NET OF EXPENDITURES

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

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

	Total All Funds				
	<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>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	-	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	-	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)	-	(1,873,698)	1,305,408	59%
Capital Improvement Program Fund	(90,000)	-	-	90,000	0%
Lottery Fund	(395,902)	-	(177,983)	217,919	45%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	(415,557)	-	(552,083)	(136,526)	133%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(6,054,294)	-	(3,885,139)	2,169,155	64%

NET TRANSFERS

General Fund	(675,702)	-	42,402	718,104	
Sewer Fund	(1,198,125)	-	(1,201,125)	(3,000)	100%
Debt Service Fund	(2,454,502)	-	(1,873,698)	580,804	76%
Capital Improvement Program Fund	2,480,012	-	1,831,664	(648,348)	74%
Lottery Fund	(395,902)	-	(175,523)	220,379	44%
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	-	607,239	(531,412)	53%
Redevelopment Fund	(415,557)	-	(552,083)	(136,526)	133%
Police Academy	20,000	-	20,000	-	100%
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	1,201,125	-	1,201,125	-	100%
Qualified Sinking Fund	100,000	-	100,000	-	100%
Total Net Transfers	-	-	-	(0)	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ending August 31, 2019
92% of the Fiscal Year 2019

	Total All Funds				% of Budget Used
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	
Sewer Fund	-	-	-	-	-
Capital Improvement Program Fund	10,270,000	-	-	(10,270,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	2,503,611	-	-	(2,503,611)	0%
Redevelopment Fund	17,130,000	-	-	(17,130,000)	0%
Total Bond Proceeds	32,903,611	-	-	(32,903,611)	0%

OTHER REVENUE: BOND PROCEEDS

Sewer Fund	-	-	-	-	-
Capital Improvement Program Fund	10,270,000	-	-	(10,270,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	2,503,611	-	-	(2,503,611)	0%
Redevelopment Fund	17,130,000	-	-	(17,130,000)	0%
Total Bond Proceeds	32,903,611	-	-	(32,903,611)	0%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	125,000	89,546	100,214	(24,786)	80%
Capital Improvement Program Fund	8,982,012	347,047	2,568,751	(6,413,261)	29%
Off Street Parking Fund	6,852,315	475,481	2,825,500	(4,026,815)	41%
Redevelopment Fund	10,780,187	708,558	4,049,697	(6,730,490)	38%
Total Capital Improvement Program	26,739,514	1,620,632	9,544,162	(17,195,352)	36%

OTHER EXPENDITURES: EDP GRANT

Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
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NET FUND ACTIVITY

General Fund	(396,233)	2,089,894	2,085,566	2,481,799
Sewer Fund	(772,479)	-	(357,913)	347,853
Debt Service Fund	(2,352,053)	(460,155)	(1,187,777)	1,164,276
Capital Improvement Program Fund	4,579,366	(347,047)	(737,087)	(5,316,453)
Lottery Fund	50,614	36,655	352,996	302,382
Economic Development Fund	66,159	6	107	(66,052)
Off Street Parking Fund	(4,347,231)	(744,961)	(3,117,715)	1,229,516
Redevelopment Fund	6,590,497	(483,931)	(3,645,416)	(10,235,913)
Police Academy	4,951	(7,502)	34,976	30,025
TIF 1A	-	8,943	5,523	5,523
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	1,204,128	311	1,208,623	4,495
Qualified Sinking Fund	100,250	26	100,624	374
Net Activity	\$ 4,727,969	(265,673)	(5,343,343)	(10,071,312)
		(0)	-	-

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ending August 31, 2019
92% of the Fiscal Year 2019

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
FUND BALANCE	<u>As of FYE 9/30/19</u>		<u>As of 8/31/19</u>	<u>Variance</u>	<u>Notes</u>
General Fund	6,050,646		7,922,761	1,872,115	
Sewer Fund	825,173		1,340,175	515,002	
Debt Service Fund	2,577,299		4,415,390	1,838,091	
Capital Improvement Program Fund	4,568,738		(1,291,041)	(5,859,779)	Bond Proceeds
Lottery Fund	3,387,235		3,535,602	148,367	
Economic Development Fund	178,182		7,041	(171,141)	
Off Street Parking Fund	619,369		1,826,524	1,207,155	Bond Proceeds
Redevelopment Fund	16,539,092		6,691,712	(9,847,380)	Bond Proceeds
Police Academy	13,554		54,019	40,465	
TIF 1A	0		5,523	5,523	
TIF 1B	0		(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128		1,208,623	4,495	
Qualified Sinking Fund	100,250		100,623	373	
Net Fund Balance	36,063,666	-	25,797,816	(10,265,851)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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92% of the Fiscal Year 2019

General 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>
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REVENUES

Property Taxes	\$ 8,102,903	\$ 2,629,416	\$ 7,764,767	\$ (338,136)	96%
Sales and use taxes	5,196,961	442,052	4,334,157	(862,804)	83%
Payments in Lieu of taxes	281,875	-	305,721	23,846	108%
State revenue	1,868,498	156,282	1,707,259	(161,239)	91%
Occupation and franchise taxes	882,000	59,962	911,447	29,447	103%
Hotel Occupation Tax	1,007,475	90,583	901,534	(105,941)	89%
Licenses and permits	460,250	55,765	406,533	(53,717)	88%
Interest income	30,992	8,008	69,414	38,422	224%
Recreation fees	170,710	23,900	170,212	(498)	100%
Special Services	19,500	978	21,932	2,432	112%
Grant Income	163,185	24,980	125,737	(37,448)	77%
Other	250,942	11,957	314,154	63,212	125%
Total Revenues	18,435,291	3,503,885	17,032,868	(1,402,423)	92%

EXPENDITURES

Administrative Services	529,503	40,418	460,402	(69,101)	87%
Mayor and Council	242,643	12,767	169,469	(73,174)	70%
Boards & Commissions	10,338	2,351	5,477	(4,861)	53%
Public Buildings & Grounds	670,385	26,183	450,239	(220,146)	67%
Administration	768,999	50,780	661,896	(107,103)	86%
Police and Animal Control	5,103,734	375,473	4,466,150	(637,584)	88%
Fire	1,975,871	161,690	1,788,145	(187,726)	90%
Community Development	691,268	31,728	508,036	(183,232)	73%
Public Works	3,826,276	309,359	2,992,185	(834,091)	78%
Recreation	866,314	72,411	676,801	(189,513)	78%
Library	880,477	64,926	702,233	(178,244)	80%
Information Technology	268,300	15,431	234,139	(34,161)	87%
Human Resources	1,010,268	78,352	747,920	(262,348)	74%
Public Transportation	106,272	8,772	78,883	(27,389)	74%
Finance	463,027	49,341	396,632	(66,395)	86%
Capital outlay	742,147	114,009	651,097	(91,050)	88%
Total Expenditures	18,155,822	1,413,991	14,989,704	(3,166,119)	83%

REVENUES NET OF EXPENDITURES	279,469	2,089,894	2,043,165	1,763,696
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OTHER FINANCING SOURCES (USES)

Operating transfers in (Lottery)	96,902	-	122,652	25,750	127%
Operating transfers out (DSF, OSP, CIP)	(772,604)	-	(80,250)	692,354	10%
Total other Financing Sources (Uses)	(675,702)	-	42,402	718,104	_____
NET FUND ACTIVITY	\$ (396,233)	\$ 2,089,894	\$ 2,085,566	\$ 2,481,799	_____

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

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

Note 1: Restatement of Operating Income Variance

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

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92% of the Fiscal Year 2019

	Debt Service Fund					% of Budget Used
	Budget	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Property Taxes	\$ 940,376	\$ 315,219	\$ 938,407	\$ (1,969)		100%
Sales and use taxes	2,598,480	221,026	2,167,078	(431,402)		83%
Payments in Lieu of taxes	91,225	-	37,435	(53,790)		41%
Other (Special Assessments, Fire Reimbursmt)	584,244	42,437	920,450	336,206		158%
Interest income	18,586	4,109	45,315	26,729		244%
Total Revenues	4,232,911	582,791	4,108,686	(124,225)		97%
EXPENDITURES						
Administration	162,869	3,105	22,110	(140,759)		14%
Fire Contract Bond	122,513	10,209	112,299	(10,214)		92%
Debt service						
Principal	3,180,000	995,000	2,895,000	(285,000)		91%
Interest	665,080	34,631	393,355	(271,725)		59%
Total Expenditures	4,130,462	1,042,945	3,422,764	(707,698)		83%
REVENUES NET OF EXPENDITURES	102,449	(460,155)	685,921	583,472		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF Hwy Alloc)	724,604	-	-	(724,604)		0%
Operating transfers out (CIP, OSP)	(3,179,106)	-	(1,873,698)	1,305,408		59%
Total other Financing Sources (Uses)	(2,454,502)	-	(1,873,698)	580,804		
NET FUND ACTIVITY	\$ (2,352,053)	\$ (460,155)	\$ (1,187,777)	\$ 1,164,276		

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92% of the Fiscal Year 2019

Capital Fund						
	Budget	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used	
<u>REVENUES</u>						
Interest income	\$ 11,366	\$ -	\$ -	\$ (11,366)		0%
Grant Income	-	-	-	-		0%
Special Assessment	800,000	-	-	(800,000)		0%
Interagency	-	-	-	-		0%
Total Revenues	811,366	-	-	(811,366)		0%
<u>EXPENDITURES</u>						
Other	-	-	-	-		0%
Total Expenditures	-	-	-	-		0%
<u>REVENUES NET OF EXPENDITURES</u>	811,366	-	-	(811,366)		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (GF, DSF)	2,570,012	-	1,831,664	(738,348)		71%
Operating transfers out (DSF)	(90,000)	-	-	90,000		0%
Bond/registered warrant proceeds	10,270,000	-	-	(10,270,000)		0%
Capital outlay	(8,982,012)	(347,047)	(2,568,751)	6,413,261		29%
Total other Financing Sources (Uses)	3,768,000	(347,047)	(737,087)	(4,505,087)		-20%
<u>NET FUND ACTIVITY</u>	\$ 4,579,366	\$ (347,047)	\$ (737,087)	\$ (5,316,453)		

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92% of the Fiscal Year 2019

	Lottery Fund					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Lottery Rev/Community Betterment	\$ 850,000	\$ 63,574	\$ 729,372	\$ (120,628)		86%
Lottery Tax Form 51	340,000	25,430	291,270	(48,730)		86%
Event Revenue	-	-	-	-		0%
Interest income	16,691	3,867	47,356	30,665		284%
Miscellaneous / Other	-	-	-	-		0%
Total Revenues	1,206,691	92,870	1,067,999	(138,692)		89%
EXPENDITURES						
Professional Services	285,813	27,326	157,032	(128,781)		55%
Salute to Summer	32,634	-	25,782	(6,852)		79%
Community Events	11,832	120	15,345	3,513		130%
Events - Marketing	31,668	818	22,968	(8,700)		73%
Recreation Events	4,507	522	1,422	(3,085)		32%
Concert & Movie Nights	13,721	2,000	10,659	(3,062)		78%
City Anniversary Celebration	30,000	-	15,000	(15,000)		50%
Travel & Training	-	-	-	-		0%
State Taxes	350,000	25,430	291,272	(58,728)		83%
Other	-	-	-	-		0%
Capital outlay	-	-	-	-		0%
Total Expenditures	760,175	56,215	539,480	(220,695)		71%
REVENUES NET OF EXPENDITURES	446,516	36,655	528,519	82,003		
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	2,460	2,460		
Operating transfers out (GF, SF, DSF)	(395,902)	-	(177,983)	217,919		45%
Total other Financing Sources (Uses)	(395,902)	-	(175,523)	220,379		44%
NET FUND ACTIVITY	\$ 50,614	\$ 36,655	\$ 352,996	\$ 302,382		

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

Economic Development

	<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>
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REVENUES

Other Income	\$	-	-	-	0%
Interest income		718	6	107	(611)
Total Revenues		718	6	107	(611)

EXPENDITURES

Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	59,559	-	-	(59,559)	0%
Total Expenditures	134,559	-	-	(134,559)	0%

REVENUES NET OF EXPENDITURES	(133,841)	6	107	133,948
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OTHER FINANCING SOURCES (USES)

Operating transfers in (GF, DSF)	200,000	-	-	(200,000)	0%
Operating transfers out		-	-	-	0%
Bond/registered warrant proceeds	3,000,000			(3,000,000)	0%
Community Development - Grant	(3,000,000)	-	-	3,000,000	0%
Total other Financing Sources (Uses)	200,000	-	-	(200,000)	0%

NET FUND ACTIVITY	\$ 66,159	\$ 6	\$ 107	\$ (66,052)
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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ending August 31, 2019
92% of the Fiscal Year 2019

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

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
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For the eleven months ending August 31, 2019
92% of the Fiscal Year 2019

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

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
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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>
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REVENUES

Other Income	\$ 80,000	-	100,877	20,877	126%
Interest income	55	33	204	149	372%
Total Revenues	80,055	33	101,081	21,026	126%

EXPENDITURES

Personnel Services	76,404	5,760	67,772	(8,632)	89%
Commodities	3,500	976	1,648	(1,852)	47%
Contract Services	11,700	400	9,392	(2,308)	80%
Other Charges	3,500	400	7,293	3,793	208%
Total Expenditures	95,104	7,535	86,105	(8,999)	91%

REVENUES NET OF EXPENDITURES	(15,049)	(7,502)	14,976	30,025
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OTHER FINANCING SOURCES (USES)

Operating transfers in (GF)	20,000	-	20,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	20,000	-	20,000	-	-
NET FUND ACTIVITY	\$ 4,951	\$ (7,502)	\$ 34,976	\$ 30,025	

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

TIF 1A

	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(<u>under</u>) <u>Budget</u>	% of Budget <u>Used</u>
<u>REVENUES</u>					
Property Tax		\$ 9,034	18,067	18,067	0%
Interest income				-	0%
Total Revenues	_____ -	9,034	18,067	18,067	0%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	90	12,544	12,544	0%
Total Expenditures	_____ -	90	12,544	12,544	0%
<u>REVENUES NET OF EXPENDITURES</u>	_____ -	8,943	5,523	5,523	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out				-	0%
Total other Financing Sources (Uses)	_____ -	-	-	-	-
<u>NET FUND ACTIVITY</u>	\$ _____ -	\$ 8,943	\$ 5,523	\$ 5,523	

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

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>
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REVENUES

Property Tax	\$			-	0%
Interest income				-	0%
Total Revenues	-	-	-	-	0%

EXPENDITURES

Other	-	-	-	-	0%
Contract Services	-	-	19,136	19,136	0%
Total Expenditures	-	-	19,136	19,136	-

<u>REVENUES NET OF EXPENDITURES</u>	-	-	(19,136)	(19,136)	
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OTHER FINANCING SOURCES (USES)

Operating transfers in	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	-	-	-	-	-

<u>NET FUND ACTIVITY</u>	\$ -	\$ -	\$ (19,136)	\$ (19,136)	
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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ending August 31, 2019
92% of the Fiscal Year 2019

Sewer Reserve 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>
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REVENUES

Interest income	\$ 3,003	311	7,498	4,495	250%
Total Revenues	<u>3,003</u>	<u>311</u>	<u>7,498</u>	<u>4,495</u>	<u>250%</u>

EXPENDITURES

Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>REVENUES NET OF EXPENDITURES</u>	<u>3,003</u>	<u>311</u>	<u>7,498</u>	<u>4,495</u>	
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OTHER FINANCING SOURCES (USES)

Operating transfers in	1,201,125	-	1,201,125	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>1,201,125</u>	<u>-</u>	<u>1,201,125</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 1,204,128</u>	<u>\$ 311</u>	<u>\$ 1,208,623</u>	<u>\$ 4,495</u>	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
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92% of the Fiscal Year 2019

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>
<u>REVENUES</u>					
Interest income	\$ 250	26	624	374	249%
Total Revenues	250	26	624	374	249%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
REVENUES NET OF EXPENDITURES	250	26	624	374	
<u>OTHER FINANCING SOURCES (USES)</u>					
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	\$ 26	\$ 100,624	\$ 374	