

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the six months ending March 31, 2019
50% 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	\$ 1,093,727	\$ 5,944,998	\$ (12,490,293)	32%
Sewer Fund	4,528,909	286,653	1,947,615	(2,581,294)	43%
Debt Service Fund	4,232,911	252,306	1,537,459	(2,695,452)	36%
Capital Improvement Program Fund	811,366	-	-	(811,366)	0%
Lottery Fund	1,206,691	86,701	568,516	(638,175)	47%
Economic Development Fund	718	-	4	(714)	1%
Off Street Parking Fund	464	1,830	5,312	4,848	1145%
Redevelopment Fund	3,164,298	170,469	1,149,218	(2,015,080)	36%
Police Academy	80,055	-	80,496	441	101%
TIF 1A	-	-	-	-	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	3,003	682	2,890	(113)	96%
Qualified Sinking Fund	250	57	240	(10)	96%
Total Operating Revenues	32,463,956	1,892,424	11,236,750	(21,227,206)	35%

OPERATING EXPENDITURES

General Fund	18,155,822	1,245,140	7,891,822	(10,264,000)	43%
Sewer Fund	3,978,263	246,806	930,463	(3,047,800)	23%
Debt Service Fund	4,130,462	327,880	2,104,336	(2,026,126)	51%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	760,175	30,738	241,499	(518,676)	32%
Economic Development Fund	134,559	-	-	(134,559)	0%
Off Street Parking Fund	1,137,642	741	604,070	(533,572)	53%
Redevelopment Fund	2,508,057	15	379,952	(2,128,105)	15%
Police Academy	95,104	8,547	49,679	(45,425)	52%
TIF 1A	-	-	12,364	12,364	0%
TIF 1B	-	-	19,136	19,136	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,900,084	1,859,866	12,233,320	(18,666,764)	40%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	279,469	(151,413)	(1,946,824)	(2,226,293)
Sewer Fund	550,646	39,847	1,017,152	466,506
Debt Service Fund	102,449	(75,573)	(566,876)	(669,325)
Capital Improvement Program Fund	811,366	-	-	(811,366)
Lottery Fund	446,516	55,963	327,018	(119,498)
Economic Development Fund	(133,841)	-	4	133,845
Off Street Parking Fund	(1,137,178)	1,089	(598,758)	538,420
Redevelopment Fund	656,241	170,454	769,266	113,025
Police Academy	(15,049)	(8,547)	30,817	45,866
TIF 1A	-	-	(12,364)	(12,364)
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	3,003	682	2,890	(113)
Qualified Sinking Fund	250	57	240	(10)
Operating Revenues Net of Expenditures	1,563,872	32,559	(996,571)	(2,560,443)
	-	(0)	-	-

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the six months ending March 31, 2019
50% 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	-	72,652	(24,250)	75%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	724,604	-	-	(724,604)	0%
Capital Improvement Program Fund	2,570,012	469,719	993,029	(1,576,983)	39%
Lottery Fund	-	-	2,460	2,460	
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	-	530,458	(608,194)	47%
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	469,719	2,919,724	(3,134,570)	48%
<u>TRANSFERS OUT</u>					
General Fund	(772,604)	-	(30,250)	742,354	4%
Sewer Fund	(1,201,125)	-	(1,201,125)	-	100%
Debt Service Fund	(3,179,106)	(469,719)	(1,040,395)	2,138,711	33%
Capital Improvement Program Fund	(90,000)	-	-	90,000	0%
Lottery Fund	(395,902)	-	(172,652)	223,250	44%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	(415,557)	-	(475,302)	(59,745)	114%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(6,054,294)	(469,719)	(2,919,724)	3,134,570	48%
<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)	(469,719)	(1,040,395)	1,414,107	42%
Capital Improvement Program Fund	2,480,012	469,719	993,029	(1,486,983)	40%
Lottery Fund	(395,902)	-	(170,192)	225,710	43%
Economic Development Fund	200,000	-	-	(200,000)	0%
Off Street Parking Fund	1,138,651	-	530,458	(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	0	

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For the six months ending March 31, 2019
50% 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 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	-	-	(125,000)	0%
Capital Improvement Program Fund	8,982,012	5,362	501,634	(8,480,378)	6%
Off Street Parking Fund	6,852,315	748	751,353	(6,100,962)	11%
Redevelopment Fund	10,780,187	29,141	1,959,778	(8,820,409)	18%
Total Capital Improvement Program	26,739,514	35,251	3,212,765	(23,526,749)	12%

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)	(151,413)	(1,904,422)	(1,508,189)	
Sewer Fund	(772,479)	39,847	(183,973)	588,506	
Debt Service Fund	(2,352,053)	(545,293)	(1,607,272)	744,781	
Capital Improvement Program Fund	4,579,366	464,357	491,395	(4,087,971)	
Lottery Fund	50,614	55,963	156,826	106,212	
Economic Development Fund	66,159	-	4	(66,155)	
Off Street Parking Fund	(4,347,231)	341	(819,653)	3,527,578	
Redevelopment Fund	6,590,497	141,313	(1,665,814)	(8,256,311)	
Police Academy	4,951	(8,547)	50,817	45,866	
TIF 1A	-	-	(12,364)	(12,364)	
TIF 1B	-	-	(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128	682	1,204,015	(113)	
Qualified Sinking Fund	100,250	57	100,240	(10)	
Net Activity	4,727,969	(2,692)	(4,209,336)	(8,937,305)	
	-	(0)	-	-	

FUND BALANCE

	<u>As of FYE 9/30/18</u>	<u>As of 3/31/2019</u>	
General Fund	6,050,646	3,934,304	(2,116,342)
Sewer Fund	825,173	1,303,304	478,131
Debt Service Fund	2,577,299	3,995,895	1,418,596
Capital Improvement Program Fund	4,568,738	(62,559)	(4,631,297)
Lottery Fund	3,387,235	3,339,432	(47,803)
Economic Development Fund	178,182	6,938	(171,244)
Off Street Parking Fund	619,369	4,124,586	3,505,217
Redevelopment Fund	16,539,092	8,517,130	(8,021,962)
Police Academy	13,554	70,260	56,706
TIF 1A	0	(12,364)	(12,364)
TIF 1B	0	(19,136)	(19,136)
Sewer Reserve Fund	1,204,128	1,204,015	(113)
Qualified Sinking Fund	100,250	100,240	(10)
Net Fund Balance	36,063,666	26,502,047	(9,561,620)

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the six months ending March 31, 2019
50% 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	\$ 342,613	\$ 1,419,411	\$ (6,683,492)	18%
Sales and use taxes	5,196,961	332,827	2,230,008	(2,966,953)	43%
Payments in Lieu of taxes	281,875	-	-	(281,875)	0%
State revenue	1,868,498	155,425	907,597	(960,901)	49%
Occupation and franchise taxes	882,000	85,813	457,462	(424,538)	52%
Hotel Occupation Tax	1,007,475	67,672	428,581	(578,894)	43%
Licenses and permits	460,250	32,928	130,240	(330,010)	28%
Interest income	30,992	5,963	39,837	8,845	129%
Recreation fees	170,710	10,563	67,718	(102,992)	40%
Special Services	19,500	735	10,176	(9,324)	52%
Grant Income	163,185	3,449	70,559	(92,626)	43%
Other	250,942	55,738	183,409	(67,533)	73%
Total Revenues	18,435,291	1,093,727	5,944,998	(12,490,293)	32%
<u>EXPENDITURES</u>					
Administrative Services	529,503	39,882	255,434	(274,069)	48%
Mayor and Council	242,643	13,287	99,184	(143,459)	41%
Boards & Commissions	10,338	42	1,863	(8,475)	18%
Public Buildings & Grounds	670,385	32,346	241,051	(429,334)	36%
Administration	768,999	47,495	359,872	(409,127)	47%
Police and Animal Control	5,103,734	356,199	2,449,468	(2,654,266)	48%
Fire	1,975,871	161,554	972,701	(1,003,170)	49%
Community Development	691,268	37,575	286,723	(404,545)	41%
Public Works	3,826,276	239,800	1,483,465	(2,342,811)	39%
Recreation	866,314	47,182	321,255	(545,059)	37%
Library	880,477	55,202	353,118	(527,359)	40%
Information Technology	268,300	10,561	142,493	(125,807)	53%
Human Resources	1,010,268	79,469	393,885	(616,383)	39%
Public Transportation	106,272	4,304	35,308	(70,964)	33%
Finance	463,027	35,213	193,255	(269,772)	42%
Capital outlay	742,147	85,030	302,747	(439,400)	41%
Total Expenditures	18,155,822	1,245,140	7,891,822	(10,264,000)	43%
<u>REVENUES NET OF EXPENDITURES</u>	279,469	(151,413)	(1,946,824)	(2,226,293)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	96,902	-	72,652	(24,250)	75%
Operating transfers out (DSF, OSP, CIP)	(772,604)	-	(30,250)	742,354	4%
Total other Financing Sources (Uses)	(675,702)	-	42,402	718,104	
<u>NET FUND ACTIVITY</u>	\$ (396,233)	\$ (151,413)	\$ (1,904,422)	\$ (1,508,189)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the six months ending March 31, 2019
50% 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	\$ 277,524	1,881,684	\$ (2,470,928)	43%
Service charge and hook-up fees	170,173	7,762	62,322	(107,851)	37%
Grant Income	-	-	-	-	0%
Miscellaneous	115	13	98	(17)	85%
Total Revenues	<u>4,522,900</u>	<u>285,299</u>	<u>1,944,104</u>	<u>(2,578,796)</u>	<u>43%</u>
<u>EXPENDITURES</u>					
Personnel Services	618,649	40,962	245,680	(372,969)	40%
Commodities	39,046	183	7,253	(31,793)	19%
Contract Services	2,856,232	202,358	647,839	(2,208,393)	23%
Maintenance	38,201	227	2,625	(35,576)	7%
Other	227	-	2,048	1,821	
Storm Water Grant	54,000	-	6,564	(47,436)	12%
Capital Outlay	371,908	3,076	18,454	(353,454)	5%
Total Expenditures	<u>3,978,263</u>	<u>246,806</u>	<u>930,463</u>	<u>(3,047,800)</u>	<u>23%</u>
<u>OPERATING INCOME (LOSS)</u>	<u>544,637</u>	<u>38,493</u>	<u>1,013,641</u>	<u>469,004</u>	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	6,009	1,354	3,511	(2,498)	58%
	<u>6,009</u>	<u>1,354</u>	<u>3,511</u>	<u>(2,498)</u>	<u>58%</u>
<u>INCOME (LOSS) BEFORE OPERATING TRANSFERS</u>	<u>550,646</u>	<u>39,847</u>	<u>1,017,152</u>	<u>466,506</u>	
<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)	-	-	125,000	0%
Total other Financing Sources (Uses)	<u>(1,323,125)</u>	<u>-</u>	<u>(1,201,125)</u>	<u>122,000</u>	<u>91%</u>
<u>NET INCOME (LOSS)</u>	<u>\$ (772,479)</u>	<u>\$ 39,847</u>	<u>\$ (183,973)</u>	<u>\$ 588,506</u>	

Note 1: Restatement of Operating Income Variance
Operating Income Variance
City of Omaha billing in arrears 2 months
Adjusted Operating Income Variance

469,004
(600,000)
(130,996)

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the six months ending March 31, 2019
50% of the Fiscal Year 2019

	Debt Service 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>					
Property Taxes	\$ 940,376	\$ 40,054	187,354	\$ (753,022)	20%
Sales and use taxes	2,598,480	166,413	1,115,004	(1,483,476)	43%
Payments in Lieu of taxes	91,225	-	-	(91,225)	0%
Interest income	18,586	3,402	22,916	4,330	123%
Other (Special Assessments; Fire Reimbursmt)	584,244	42,437	212,185	(372,059)	36%
Total Revenues	4,232,911	252,306	1,537,459	(2,695,452)	36%
<u>EXPENDITURES</u>					
Administration	162,869	198	5,950	(156,919)	4%
Fire Contract Bond	122,513	10,209	61,254	(61,259)	50%
Debt service					
Principal	3,180,000	295,000	1,835,000	(1,345,000)	58%
Interest	665,080	22,473	202,132	(462,948)	30%
Total Expenditures	4,130,462	327,880	2,104,336	(2,026,126)	51%
<u>REVENUES NET OF EXPENDITURES</u>	<u>102,449</u>	<u>(75,573)</u>	<u>(566,876)</u>	<u>(669,325)</u>	
<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)	(469,719)	(1,040,395)	2,138,711	33%
Total other Financing Sources (Uses)	(2,454,502)	(469,719)	(1,040,395)	1,414,107	
<u>NET FUND ACTIVITY</u>	<u>\$ (2,352,053)</u>	<u>\$ (545,293)</u>	<u>\$ (1,607,272)</u>	<u>\$ 744,781</u>	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the six months ending March 31, 2019
50% 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	<u>811,366</u>	<u>-</u>	<u>-</u>	<u>(811,366)</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>811,366</u>	<u>-</u>	<u>-</u>	<u>(811,366)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	2,570,012	469,719	993,029	(1,576,983)	39%
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)	(5,362)	(501,634)	8,480,378	6%
Total other Financing Sources (Uses)	<u>3,768,000</u>	<u>464,357</u>	<u>491,395</u>	<u>(3,276,605)</u>	<u>13%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ 4,579,366</u>	<u>\$ 464,357</u>	<u>\$ 491,395</u>	<u>\$ (4,087,971)</u>	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the six months ending March 31, 2019
50% 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>
REVENUES					
Lottery Rev/Community Betterment	\$ 850,000	\$ 57,719	\$ 389,169	\$ (460,831)	46%
Lottery Tax Form 51	340,000	23,088	155,263	(184,737)	46%
Event Revenue	-	-	-	-	0%
Interest income	16,691	5,894	24,084	7,393	144%
Miscellaneous / Other	-	-	-	-	0%
Total Revenues	<u>1,206,691</u>	<u>86,701</u>	<u>568,516</u>	<u>(638,175)</u>	<u>47%</u>
EXPENDITURES					
Professional Services	285,813	4,022	57,491	(228,322)	20%
Salute to Summer	32,634	1,757	1,757	(30,877)	5%
Community Events	11,832	614	13,493	1,661	114%
Events - Marketing	31,668	1,257	11,411	(20,257)	36%
Recreation Events	4,507	-	28	(4,479)	1%
Concert & Movie Nights	13,721	-	2,056	(11,665)	15%
City Anniversary Celebration	30,000	-	-	(30,000)	0%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	23,088	155,263	(194,737)	44%
Other	-	-	-	-	0%
Capital outlay	-	-	-	-	0%
Total Expenditures	<u>760,175</u>	<u>30,738</u>	<u>241,499</u>	<u>(518,676)</u>	<u>32%</u>
REVENUES NET OF EXPENDITURES	<u>446,516</u>	<u>55,963</u>	<u>327,018</u>	<u>(119,498)</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	2,460	2,460	
Operating transfers out (GF, SF, DSF)	(395,902)	-	(172,652)	223,250	44%
Total other Financing Sources (Uses)	<u>(395,902)</u>	<u>-</u>	<u>(170,192)</u>	<u>225,710</u>	<u>43%</u>
NET FUND ACTIVITY	<u>\$ 50,614</u>	<u>\$ 55,963</u>	<u>\$ 156,826</u>	<u>\$ 106,212</u>	

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	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	-	4	(714)	
Total Revenues	<u>718</u>	<u>-</u>	<u>4</u>	<u>(714)</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>
REVENUES NET OF EXPENDITURES	<u>(133,841)</u>	<u>-</u>	<u>4</u>	<u>133,845</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>
NET FUND ACTIVITY	<u>\$ 66,159</u>	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ (66,155)</u>	

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	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	1,830	5,312	4,848	1145%
Total Revenues	464	1,830	5,312	4,848	1145%
<u>EXPENDITURES</u>					
General & Administrative	20,518	726	5,830	(14,688)	28%
Professional Services	163,150	15	951	(162,199)	1%
Maintenance	34,073	-	300	(33,773)	1%
Debt service: (Warrants)					
Principal	670,000	-	485,000	(185,000)	72%
Interest	249,901	-	111,989	(137,912)	45%
Total Expenditures	1,137,642	741	604,070	(533,572)	53%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,137,178)</u>	<u>1,089</u>	<u>(598,758)</u>	<u>538,420</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
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)	(748)	(751,353)	6,100,962	11%
Total other Financing Sources (Uses)	(3,210,053)	(748)	(220,895)	2,989,158	7%
<u>NET FUND ACTIVITY</u>	<u>S (4,347,231)</u>	<u>S 341</u>	<u>S (819,653)</u>	<u>S 3,527,578</u>	

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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	166,413	1,115,004	(1,483,476)	43%
Franchise Fee & Occupation Tax	500,000	-	-	(500,000)	0%
Interest income	65,818	4,055	34,214	(31,604)	52%
Total Revenues	<u>3,164,298</u>	<u>170,469</u>	<u>1,149,218</u>	<u>(2,015,080)</u>	<u>36%</u>
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	556,639	-	-	(556,639)	0%
Financial / Legal Fees	175,500	15	60,643	(114,857)	35%
Debt service: (Warrants)	-	-	-	-	0%
Principal	775,000	-	-	(775,000)	0%
Interest	1,000,918	-	319,309	(681,609)	32%
Total Expenditures	<u>2,508,057</u>	<u>15</u>	<u>379,952</u>	<u>(2,128,105)</u>	<u>15%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>656,241</u>	<u>170,454</u>	<u>769,266</u>	<u>113,025</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(415,557)	-	(475,302)	(59,745)	114%
Bond/registered warrant proceeds	17,130,000	-	-	(17,130,000)	0%
Capital Improvement	(10,780,187)	(29,141)	(1,959,778)	8,820,409	18%
Total other Financing Sources (Uses)	<u>5,934,256</u>	<u>(29,141)</u>	<u>(2,435,080)</u>	<u>(8,369,336)</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 6,590,497</u>	<u>\$ 141,313</u>	<u>\$ (1,665,814)</u>	<u>\$ (8,256,311)</u>	

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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	-	80,477	477	101%
Interest income	55	-	19	(36)	35%
Total Revenues	<u>80,055</u>	<u>-</u>	<u>80,496</u>	<u>441</u>	<u>101%</u>
<u>EXPENDITURES</u>					
Personnel Services	76,404	5,754	36,731	(39,673)	48%
Commodities	3,500	154	575	(2,925)	16%
Contract Services	11,700	2,639	9,021	(2,679)	77%
Other Charges	3,500	-	3,352	(148)	96%
Total Expenditures	<u>95,104</u>	<u>8,547</u>	<u>49,679</u>	<u>(45,425)</u>	<u>52%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(15,049)</u>	<u>(8,547)</u>	<u>30,817</u>	<u>45,866</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)	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	\$ <u>4,951</u>	\$ <u>(8,547)</u>	\$ <u>50,817</u>	\$ <u>45,866</u>	

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	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	\$			-	0%
Interest income				-	0%
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	-	12,364	12,364	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>12,364</u>	<u>12,364</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>(12,364)</u>	<u>(12,364)</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>\$ (12,364)</u>	<u>\$ (12,364)</u>	

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	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	<u>-</u>	<u>-</u>	<u>19,136</u>	<u>19,136</u>	<u>0%</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
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>	

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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	682	2,890	(113)	96%
Total Revenues	<u>3,003</u>	<u>682</u>	<u>2,890</u>	<u>(113)</u>	<u>96%</u>
<u>EXPENDITURES</u>					
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>3,003</u>	<u>682</u>	<u>2,890</u>	<u>(113)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	1,201,125	-	1,201,125	-	100%
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
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>682</u>	\$ <u>1,204,015</u>	\$ <u>(113)</u>	

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		<u>Qualified Sinking Fund</u>			
		<u>Budget</u>	<u>MTD</u>	<u>YTD</u>	<u>Over(under)</u>
		<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
					<u>% of Budget</u>
					<u>Used</u>
<u>REVENUES</u>					
Interest income	\$	250	57	240	(10)
Total Revenues		<u>250</u>	<u>57</u>	<u>240</u>	<u>(10)</u>
<u>EXPENDITURES</u>					
Other		-	-	-	-
Total Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES NET OF EXPENDITURES		<u>250</u>	<u>57</u>	<u>240</u>	<u>(10)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in		100,000	-	100,000	-
Operating transfers out		-	-	-	-
Total other Financing Sources (Uses)		<u>100,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>
NET FUND ACTIVITY	\$	<u>100,250</u>	<u>57</u>	<u>100,240</u>	<u>(10)</u>