

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ending April 30, 2019
58% 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>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
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OPERATING REVENUES

General Fund	\$ 18,435,291	\$ 3,469,690	\$ 9,419,903	\$ (9,015,388)	51%
Sewer Fund	4,528,909	335,310	2,282,925	(2,245,984)	50%
Debt Service Fund	4,232,911	992,264	2,572,160	(1,660,751)	61%
Capital Improvement Program Fund	811,366	-	-	(811,366)	0%
Lottery Fund	1,206,691	114,425	682,941	(523,750)	57%
Economic Development Fund	718	-	4	(714)	1%
Off Street Parking Fund	464	1,727	7,040	6,576	
Redevelopment Fund	3,164,298	187,282	1,336,500	(1,827,798)	42%
Police Academy	80,055	-	80,896	841	101%
TIF 1A	-	-	-	-	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	3,003	1,118	4,008	1,005	133%
Qualified Sinking Fund	250	93	334	84	133%
Total Operating Revenues	32,463,956	5,101,909	16,386,711	(16,077,245)	50%

OPERATING EXPENDITURES

General Fund	18,155,822	1,349,617	9,260,953	(8,894,869)	51%
Sewer Fund	3,978,263	267,207	1,197,752	(2,780,511)	30%
Debt Service Fund	4,130,462	22,282	2,126,617	(2,003,845)	51%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	760,175	39,443	280,941	(479,234)	37%
Economic Development Fund	134,559	-	-	(134,559)	0%
Off Street Parking Fund	1,137,642	641	604,711	(532,931)	53%
Redevelopment Fund	2,508,057	24,441	404,393	(2,103,664)	16%
Police Academy	95,104	4,747	54,426	(40,678)	57%
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	1,708,377	13,961,293	(16,938,791)	45%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	279,469	2,120,072	158,950	(120,519)
Sewer Fund	550,646	68,104	1,085,174	534,528
Debt Service Fund	102,449	969,982	445,543	343,094
Capital Improvement Program Fund	811,366	-	-	(811,366)
Lottery Fund	446,516	74,982	402,000	(44,516)
Economic Development Fund	(133,841)	-	4	133,845
Off Street Parking Fund	(1,137,178)	1,086	(597,672)	539,506
Redevelopment Fund	656,241	162,841	932,107	275,866
Police Academy	(15,049)	(4,747)	26,470	41,519
TIF 1A	-	-	(12,364)	(12,364)
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	3,003	1,118	4,008	1,005
Qualified Sinking Fund	250	93	334	84
Operating Revenues Net of Expenditures	1,563,872	3,393,532	2,425,418	861,546
	-	-	-	(0)

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ending April 30, 2019
58% of the Fiscal Year 2019

	Total All Funds				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
<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	-	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	76,781	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	76,781	2,996,505	(3,057,789)	49%
<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)	-	(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)	(76,781)	(552,083)	(136,526)	133%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(6,054,294)	(76,781)	(2,996,505)	3,057,789	49%
<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)	-	(1,040,395)	1,414,107	42%
Capital Improvement Program Fund	2,480,012	-	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	76,781	607,239	(531,412)	53%
Redevelopment Fund	(415,557)	(76,781)	(552,083)	(136,526)	133%
Police Academy	20,000	-	20,000	-	100%
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	1,201,125	-	1,201,125	-	100%
Qualified Sinking Fund	100,000	-	100,000	-	100%
Total Net Transfers	-	-	-	0	

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ending April 30, 2019
58% 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>
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	-	-	(125,000)	0%
Capital Improvement Program Fund	8,982,012	-	501,634	(8,480,378)	6%
Off Street Parking Fund	6,852,315	412,281	1,165,396	(5,686,919)	17%
Redevelopment Fund	10,780,187	238,126	2,352,087	(8,428,100)	22%
Total Capital Improvement Program	26,739,514	650,407	4,019,117	(22,720,397)	15%

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)	2,120,072	201,352	597,585
Sewer Fund	(772,479)	68,104	(115,951)	656,528
Debt Service Fund	(2,352,053)	969,982	(594,852)	1,757,201
Capital Improvement Program Fund	4,579,366	-	491,395	(4,087,971)
Lottery Fund	50,614	74,982	231,808	181,194
Economic Development Fund	66,159	-	4	(66,155)
Off Street Parking Fund	(4,347,231)	(334,414)	(1,155,829)	3,191,402
Redevelopment Fund	6,590,497	(152,066)	(1,972,063)	(8,562,560)
Police Academy	4,951	(4,747)	46,470	41,519
TIF 1A	-	-	(12,364)	(12,364)
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	1,204,128	1,118	1,205,133	1,005
Qualified Sinking Fund	100,250	93	100,334	84
Net Activity	\$ 4,727,969	2,743,124	(1,593,699)	(6,321,668)

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ending April 30, 2019
58% 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 9/30/18</u>		<u>As of 4/30/2019</u>	<u>Variance</u>	<u>Notes</u>
General Fund	6,050,646		6,055,182	4,536	
Sewer Fund	825,173		1,648,849	823,676	
Debt Service Fund	2,577,299		5,008,315	2,431,016	
Capital Improvement Program Fund	4,568,738		(62,559)	(4,631,297)	Bond Proceeds
Lottery Fund	3,387,235		3,414,414	27,179	
Economic Development Fund	178,182		6,938	(171,244)	
Off Street Parking Fund	619,369		3,788,410	3,169,041	
Redevelopment Fund	16,539,092		8,376,358	(8,162,734)	Bond Proceeds
Police Academy	13,554		65,513	51,959	
TIF 1A	0		(12,364)	(12,364)	
TIF 1B	0		(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128		1,205,133	1,005	
Qualified Sinking Fund	100,250		100,334	84	
Net Fund Balance	36,063,666	-	29,575,387	(6,488,279)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ending April 30, 2019
58% of the Fiscal Year 2019

	General Fund					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Property Taxes	\$ 8,102,903	\$ 2,566,877	\$ 3,986,288	\$ (4,116,615)		49%
Sales and use taxes	5,196,961	365,838	2,595,846	(2,601,115)		50%
Payments in Lieu of taxes	281,875	-	-	(281,875)		0%
State revenue	1,868,498	168,209	1,075,806	(792,692)		58%
Occupation and franchise taxes	882,000	164,200	621,662	(260,338)		70%
Hotel Occupation Tax	1,007,475	78,692	507,273	(500,202)		50%
Licenses and permits	460,250	76,800	207,041	(253,209)		45%
Interest income	30,992	3,552	43,390	12,398		140%
Recreation fees	170,710	6,654	74,591	(96,119)		44%
Special Services	19,500	3,074	13,250	(6,250)		68%
Grant Income	163,185	5,294	78,204	(84,981)		48%
Other	250,942	30,500	216,553	(34,389)		86%
Total Revenues	18,435,291	3,469,690	9,419,903	(9,015,388)		51%
EXPENDITURES						
Administrative Services	529,503	39,676	295,110	(234,393)		56%
Mayor and Council	242,643	17,658	116,842	(125,801)		48%
Boards & Commissions	10,338	41	1,904	(8,434)		18%
Public Buildings & Grounds	670,385	29,081	270,170	(400,215)		40%
Administration	768,999	70,251	430,123	(338,876)		56%
Police and Animal Control	5,103,734	362,533	2,812,002	(2,291,732)		55%
Fire	1,975,871	163,610	1,136,423	(839,448)		58%
Community Development	691,268	57,811	344,534	(346,734)		50%
Public Works	3,826,276	308,110	1,808,805	(2,017,471)		47%
Recreation	866,314	53,153	374,408	(491,906)		43%
Library	880,477	62,513	415,631	(464,846)		47%
Information Technology	268,300	23,384	165,877	(102,423)		62%
Human Resources	1,010,268	56,297	451,804	(558,464)		45%
Public Transportation	106,272	6,282	41,589	(64,683)		39%
Finance	463,027	63,946	257,711	(205,316)		56%
Capital outlay	742,147	35,272	338,019	(404,128)		46%
Total Expenditures	18,155,822	1,349,617	9,260,953	(8,894,869)		51%
REVENUES NET OF EXPENDITURES	279,469	2,120,072	158,950	(120,519)		
OTHER FINANCING SOURCES (USES)						
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		
NET FUND ACTIVITY	\$ (396,233)	\$ 2,120,072	\$ 201,352	\$ 597,585		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the seven months ending April 30, 2019
58% 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	\$ 285,416	\$ 2,167,100	\$ (2,185,512)	50%
Service charge and hook-up fees	<u>170,173</u>	<u>48,568</u>	<u>110,889</u>	<u>(59,284)</u>	<u>65%</u>
Grant Income	-	-	-	-	0%
Miscellaneous	<u>115</u>	<u>13</u>	<u>111</u>	<u>(4)</u>	<u>97%</u>
Total Revenues	<u>4,522,900</u>	<u>333,997</u>	<u>2,278,101</u>	<u>(2,244,799)</u>	<u>50%</u>
<u>EXPENDITURES</u>					
Personnel Services	618,649	41,669	287,349	(331,300)	46%
Commodities	39,046	1,020	8,272	(30,774)	21%
Contract Services	2,856,232	212,232	860,153	(1,996,079)	30%
Maintenance	38,201	7,711	10,336	(27,865)	27%
Other	227	-	2,048	1,821	
Storm Water Grant	54,000	1,500	8,064	(45,936)	15%
Capital Outlay	<u>371,908</u>	<u>3,076</u>	<u>21,529</u>	<u>(350,379)</u>	<u>6%</u>
Total Expenditures	<u>3,978,263</u>	<u>267,207</u>	<u>1,197,752</u>	<u>(2,780,511)</u>	<u>30%</u>
OPERATING INCOME (LOSS)	<u>544,637</u>	<u>66,790</u>	<u>1,080,349</u>	<u>535,712</u>	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	<u>6,009</u>	<u>1,314</u>	<u>4,824</u>	<u>(1,185)</u>	<u>80%</u>
	<u>6,009</u>	<u>1,314</u>	<u>4,824</u>	<u>(1,185)</u>	<u>80%</u>
<u>INCOME (LOSS) BEFORE OPERATING TRANSFERS</u>	<u>550,646</u>	<u>68,104</u>	<u>1,085,174</u>	<u>534,528</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	<u>(125,000)</u>	<u>-</u>	<u>-</u>	<u>125,000</u>	<u>0%</u>
Total other Financing Sources (Uses)	<u>(1,323,125)</u>	<u>-</u>	<u>(1,201,125)</u>	<u>122,000</u>	<u>91%</u>
NET INCOME (LOSS)	<u>\$ (772,479)</u>	<u>\$ 68,104</u>	<u>\$ (115,951)</u>	<u>\$ 656,528</u>	
Note 1: Restatement of Operating Income Variance					
Operating Income Variance				535,712	
City of Omaha billing in arrears 2 months				<u>(600,000)</u>	
Adjusted Operating Income Variance				<u>(64,288)</u>	

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58% 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>	
REVENUES						
Property Taxes	\$ 940,376	\$ 313,133	\$ 500,487	\$ (439,889)		53%
Sales and use taxes	2,598,480	182,919	1,297,923	(1,300,557)		50%
Payments in Lieu of taxes	91,225	-	-	(91,225)		0%
Interest income	18,586	3,968	26,883	8,297		145%
Other (Special Assessments; Fire Reimbursmnt)	584,244	492,245	746,867	162,623		128%
Total Revenues	4,232,911	992,264	2,572,160	(1,660,751)		61%
EXPENDITURES						
Administration	162,869	12,073	18,022	(144,847)		11%
Fire Contract Bond	122,513	10,209	71,463	(51,050)		58%
Debt service						
Principal	3,180,000	-	1,835,000	(1,345,000)		58%
Interest	665,080	-	202,132	(462,948)		30%
Total Expenditures	4,130,462	22,282	2,126,617	(2,003,845)		51%
REVENUES NET OF EXPENDITURES	102,449	969,982	445,543	343,094		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF Hwy Alloc)	724,604	-	-	(724,604)		0%
Operating transfers out (CIP, OSP)	(3,179,106)	-	(1,040,395)	2,138,711		33%
Total other Financing Sources (Uses)	(2,454,502)	-	(1,040,395)	1,414,107		
NET FUND ACTIVITY	\$ (2,352,053)	\$ 969,982	\$ (594,852)	\$ 1,757,201		

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58% 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>	
REVENUES						
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>		0%
EXPENDITURES						
Other	-	-	-	-		0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>		0%
REVENUES NET OF EXPENDITURES	<u>811,366</u>	<u>-</u>	<u>-</u>	<u>(811,366)</u>		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF, DSF)	2,570,012	-	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)	-	(501,634)	8,480,378		6%
Total other Financing Sources (Uses)	<u>3,768,000</u>	<u>-</u>	<u>491,395</u>	<u>(3,276,605)</u>		13%
NET FUND ACTIVITY	<u>\$ 4,579,366</u>	<u>\$ -</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 seven months ending April 30, 2019
58% of the Fiscal Year 2019

	Lottery Fund					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>	
REVENUES						
Lottery Rev/Community Betterment	\$ 850,000	\$ 78,721	\$ 467,890	\$ (382,110)	55%	
Lottery Tax Form 51	340,000	31,488	186,751	(153,249)	55%	
Event Revenue	-	-	-	-	0%	
Interest income	16,691	4,215	28,300	11,609	170%	
Miscellaneous / Other	-	-	-	-	0%	
Total Revenues	1,206,691	114,425	682,941	(523,750)	57%	
EXPENDITURES						
Professional Services	285,813	208	57,698	(228,115)	20%	
Salute to Summer	32,634	3,876	5,633	(27,001)	17%	
Community Events	11,832	1,333	14,826	2,994	125%	
Events - Marketing	31,668	2,043	13,454	(18,214)	42%	
Recreation Events	4,507	495	523	(3,984)	12%	
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	31,488	186,751	(163,249)	53%	
Other	-	-	-	-	0%	
Capital outlay	-	-	-	-	0%	
Total Expenditures	760,175	39,443	280,941	(479,234)	37%	
REVENUES NET OF EXPENDITURES	446,516	74,982	402,000	(44,516)		
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)	(395,902)	-	(170,192)	225,710	43%	
NET FUND ACTIVITY	\$ 50,614	\$ 74,982	\$ 231,808	\$ 181,194		

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Economic Development					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
REVENUES					
Other Income	\$				
Interest income					
Total Revenues	718	-	4	(714)	
EXPENDITURES					
Professional Services	75,000				
Debt service: (Warrants)					
Principal	-				
Interest	59,559				
Total Expenditures	134,559	-	-	(134,559)	0%
REVENUES NET OF EXPENDITURES	(133,841)	-	4	133,845	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF)	200,000				
Operating transfers out					
Bond/registered warrant proceeds	3,000,000				
Community Development - Grant	(3,000,000)				
Total other Financing Sources (Uses)	200,000	-	-	(200,000)	0%
NET FUND ACTIVITY	\$ 66,159	\$ -	\$ 4	\$ (66,155)	

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Off Street Parking					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
REVENUES					
Interest income	\$ 464	1,727	7,040	6,576	
Total Revenues	\$ 464	1,727	7,040	6,576	
EXPENDITURES					
General & Administrative	20,518	641	6,471	(14,047)	32%
Professional Services	163,150	-	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	641	604,711	(532,931)	53%
REVENUES NET OF EXPENDITURES	(1,137,178)	1,086	(597,672)	539,506	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF, RDF)	1,138,651	76,781	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)	(412,281)	(1,165,396)	5,686,919	17%
Total other Financing Sources (Uses)	(3,210,053)	(335,500)	(558,157)	2,651,896	17%
NET FUND ACTIVITY	\$ (4,347,231)	\$ (334,414)	\$ (1,155,829)	\$ 3,191,402	

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Redevelopment Fund					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
REVENUES					
Sales and use taxes	\$ 2,598,480	182,919	1,297,923	(1,300,557)	50%
Franchise Fee & Occupation Tax	500,000	-	-	(500,000)	0%
Interest income	65,818	4,363	38,578	(27,240)	59%
Total Revenues	3,164,298	187,282	1,336,500	(1,827,798)	42%
EXPENDITURES					
Community Development	-	-	-	-	0%
Professional Services	556,639	-	-	(556,639)	0%
Financial / Legal Fees	175,500	24,441	85,584	(89,916)	49%
Debt service: (Warrants)					0%
Principal	775,000	-	-	(775,000)	0%
Interest	1,000,918	-	318,809	(682,109)	32%
Total Expenditures	2,508,057	24,441	404,393	(2,103,664)	16%
REVENUES NET OF EXPENDITURES	656,241	162,841	932,107	275,866	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(415,557)	(76,781)	(552,083)	(136,526)	133%
Bond/registered warrant proceeds	17,130,000	-	-	(17,130,000)	0%
Capital Improvement	(10,780,187)	(238,126)	(2,352,087)	8,428,100	22%
Total other Financing Sources (Uses)	5,934,256	(314,907)	(2,904,170)	(8,838,426)	
NET FUND ACTIVITY	\$ 6,590,497	\$ (152,066)	\$ (1,972,063)	\$ (8,562,560)	

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	Police Academy Fund				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of budget <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ 80,000	-	80,877	877	101%
Interest income	55	-	19	(36)	35%
Total Revenues	80,055	-	80,896	841	101%
<u>EXPENDITURES</u>					
Personnel Services	76,404	5,760	42,490	(33,914)	56%
Commodities	3,500	-	575	(2,925)	16%
Contract Services	11,700	(1,050)	7,971	(3,729)	68%
Other Charges	3,500	37	3,389	(111)	97%
Total Expenditures	95,104	4,747	54,426	(40,678)	57%
REVENUES NET OF EXPENDITURES	(15,049)	(4,747)	26,470	41,519	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	20,000	-	20,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	20,000	-	20,000	-	
NET FUND ACTIVITY	\$ 4,951	\$ (4,747)	\$ 46,470	\$ 41,519	

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	TIF 1A				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
REVENUES					
Property Tax	\$				0%
Interest income					0%
Total Revenues	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>0%</u>
EXPENDITURES					
Other	—	—	—		0%
Contract Services	—	—	12,364	12,364	0%
Total Expenditures	<u>—</u>	<u>—</u>	<u>12,364</u>	<u>12,364</u>	<u>—</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>(12,364)</u>	<u>(12,364)</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in					—
Operating transfers out					0%
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
NET FUND ACTIVITY	<u>\$ —</u>	<u>\$ —</u>	<u>\$ (12,364)</u>	<u>\$ (12,364)</u>	

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

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Sewer Reserve Fund					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ <u>3,003</u>	<u>1,118</u>	<u>4,008</u>	<u>1,005</u>	<u>133%</u>
Total Revenues	<u>3,003</u>	<u>1,118</u>	<u>4,008</u>	<u>1,005</u>	<u>133%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
<u>REVENUES NET OF EXPENDITURES</u>	<u>3,003</u>	<u>1,118</u>	<u>4,008</u>	<u>1,005</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	<u>1,201,125</u>	-	<u>1,201,125</u>	-	<u>100%</u>
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>1,201,125</u>	-	<u>1,201,125</u>	-	
<u>NET FUND ACTIVITY</u>	\$ <u>1,204,128</u>	\$ <u>1,118</u>	\$ <u>1,205,133</u>	\$ <u>1,005</u>	

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Qualified Sinking Fund					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 250	93	334	84	133%
Total Revenues	250	93	334	84	133%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
<u>REVENUES NET OF EXPENDITURES</u>	250	93	334	84	
<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	-	-
<u>NET FUND ACTIVITY</u>	\$ 100,250	\$ 93	\$ 100,334	\$ 84	