

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the ten months ending July 31, 2019
83% of the Fiscal Year 2019

	Total All Funds				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
<u>OPERATING REVENUES</u>					
General Fund	\$ 18,435,291	\$ 1,102,771	\$ 13,526,658	\$ (4,908,633)	73%
Sewer Fund	4,528,909	309,253	3,350,130	(1,178,779)	74%
Debt Service Fund	4,232,911	273,539	3,525,894	(707,017)	83%
Capital Improvement Program Fund	811,366	-	-	(811,366)	0%
Lottery Fund	1,206,691	92,707	975,128	(231,563)	81%
Economic Development Fund	718	3	101	(617)	14%
Off Street Parking Fund	464	1,609	12,057	11,593	
Redevelopment Fund	3,164,298	215,101	2,000,021	(1,164,277)	63%
Police Academy	80,055	18	101,048	20,993	126%
TIF 1A	-	-	9,034	9,034	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	3,003	1,233	7,186	4,183	239%
Qualified Sinking Fund	250	103	598	348	239%
Total Operating Revenues	32,463,956	1,996,337	23,507,854	(8,956,102)	72%

OPERATING EXPENDITURES

General Fund	18,155,822	1,275,777	13,564,106	(4,591,716)	75%
Sewer Fund	3,978,263	431,231	2,205,033	(1,773,230)	55%
Debt Service Fund	4,130,462	10,328	2,379,819	(1,750,643)	58%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	760,175	53,713	483,065	(277,110)	64%
Economic Development Fund	134,559	-	-	(134,559)	0%
Off Street Parking Fund	1,137,642	875	642,031	(495,611)	56%
Redevelopment Fund	2,508,057	813,809	1,250,562	(1,257,495)	50%
Police Academy	95,104	6,109	78,570	(16,534)	83%
TIF 1A	-	-	12,454	12,454	0%
TIF 1B	-	-	19,136	19,136	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,900,084	2,591,842	20,634,777	(10,265,307)	67%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	279,469	(173,006)	(37,448)	(316,917)
Sewer Fund	550,646	(121,978)	1,145,097	594,451
Debt Service Fund	102,449	263,211	1,146,075	1,043,626
Capital Improvement Program Fund	811,366	-	-	(811,366)
Lottery Fund	446,516	38,994	492,063	45,547
Economic Development Fund	(133,841)	3	101	133,942
Off Street Parking Fund	(1,137,178)	734	(629,974)	507,204
Redevelopment Fund	656,241	(598,708)	749,459	93,218
Police Academy	(15,049)	(6,091)	22,478	37,527
TIF 1A	-	-	(3,421)	(3,421)
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	3,003	1,233	7,186	4,183
Qualified Sinking Fund	250	103	598	348
Operating Revenues Net of Expenditures	1,563,872	(595,505)	2,873,077	1,309,205

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83% of the Fiscal Year 2019

	Total All Funds				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OTHER FINANCING SOURCES & USES					
TRANSFERS IN					
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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	Total All Funds				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
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	-	10,668	(114,332)	9%
Capital Improvement Program Fund	8,982,012	555,799	2,129,839	(6,852,173)	24%
Off Street Parking Fund	6,852,315	376,693	2,350,019	(4,502,296)	34%
Redevelopment Fund	10,780,187	47,688	3,329,039	(7,451,148)	31%
Total Capital Improvement Program	26,739,514	980,180	7,819,565	(18,919,949)	29%

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)	(173,006)	4,954	401,187
Sewer Fund	(772,479)	(121,978)	(66,696)	705,783
Debt Service Fund	(2,352,053)	263,211	(727,623)	1,624,430
Capital Improvement Program Fund	4,579,366	(555,799)	(298,175)	(4,877,541)
Lottery Fund	50,614	38,994	316,540	265,926
Economic Development Fund	66,159	3	101	(66,058)
Off Street Parking Fund	(4,347,231)	(375,959)	(2,372,755)	1,974,477
Redevelopment Fund	6,590,497	(646,396)	(3,131,663)	(9,722,160)
Police Academy	4,951	(6,091)	42,478	37,527
TIF 1A	-	-	(3,421)	(3,421)
TIF 1B	-	-	(19,136)	(19,136)
Sewer Reserve Fund	1,204,128	1,233	1,208,311	4,183
Qualified Sinking Fund	100,250	103	100,598	348
Net Activity	\$ 4,727,969	(1,575,685)	(4,946,488)	(9,674,457)

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83% 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>
FUND BALANCE	As of FYE 9/30/19		As of 7/31/2019		Variance
General Fund	6,050,646		6,167,653	117,007	
Sewer Fund	825,173		2,090,059	1,264,886	
Debt Service Fund	2,577,299		4,875,544	2,298,245	
Capital Improvement Program Fund	4,568,738		(293,897)	(4,862,635)	Bond Proceeds
Lottery Fund	3,387,235		4,048,663	661,428	
Economic Development Fund	178,182		7,034	(171,148)	
Off Street Parking Fund	619,369		2,949,053	2,329,684	Bond Proceeds
Redevelopment Fund	16,539,092		7,281,569	(9,257,523)	Bond Proceeds
Police Academy	13,554		61,575	48,021	
TIF 1A	0		(3,421)	(3,421)	
TIF 1B	0		(19,136)	(19,136)	
Sewer Reserve Fund	1,204,128		1,208,311	4,183	
Qualified Sinking Fund	100,250		100,598	348	
Net Fund Balance	36,063,666	-	28,473,605	(7,590,062)	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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83% 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	\$ 171,462	\$ 5,135,351	\$ (2,967,552)		63%
Sales and use taxes	5,196,961	421,223	3,892,105	(1,304,856)		75%
Payments in Lieu of taxes	281,875	-	305,721	23,846		108%
State revenue	1,868,498	189,645	1,550,977	(317,521)		83%
Occupation and franchise taxes	882,000	104,438	851,485	(30,515)		97%
Hotel Occupation Tax	1,007,475	120,781	810,951	(196,524)		80%
Licenses and permits	460,250	44,206	350,769	(109,481)		76%
Interest income	30,992	4,190	61,406	30,414		198%
Recreation fees	170,710	29,502	146,286	(24,424)		86%
Special Services	19,500	2,809	20,954	1,454		107%
Grant Income	163,185	-	98,457	(64,728)		60%
Other	250,942	14,516	302,196	51,254		120%
Total Revenues	18,435,291	1,102,771	13,526,658	(4,908,633)		73%
EXPENDITURES						
Administrative Services	529,503	37,972	419,984	(109,519)		79%
Mayor and Council	242,643	7,752	155,005	(87,638)		64%
Boards & Commissions	10,338	41	2,890	(7,448)		28%
Public Buildings & Grounds	670,385	36,490	424,056	(246,329)		63%
Administration	768,999	48,913	605,331	(163,668)		79%
Police and Animal Control	5,103,734	391,679	4,090,281	(1,013,453)		80%
Fire	1,975,871	166,533	1,626,456	(349,415)		82%
Community Development	691,268	29,950	475,267	(216,001)		69%
Public Works	3,826,276	241,462	2,682,316	(1,143,960)		70%
Recreation	866,314	94,312	604,390	(261,924)		70%
Library	880,477	69,810	637,307	(243,170)		72%
Information Technology	268,300	5,415	218,708	(49,592)		82%
Human Resources	1,010,268	69,686	667,625	(342,643)		66%
Public Transportation	106,272	5,546	70,111	(36,161)		66%
Finance	463,027	26,155	347,291	(115,736)		75%
Capital outlay	742,147	44,061	537,088	(205,059)		72%
Total Expenditures	18,155,822	1,275,777	13,564,106	(4,591,716)		75%
REVENUES NET OF EXPENDITURES	279,469	(173,006)	(37,448)	(316,917)		
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)	\$ (173,006)	\$ 4,954	\$ 401,187		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the ten months ending July 31, 2019
83% 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	\$ 298,986	\$ 3,189,343	\$ (1,163,269)	73%
Service charge and hook-up fees	170,173	8,841	148,806	(21,367)	87%
Miscellaneous	115	16	152	37	132%
Total Revenues	4,522,900	307,843	3,338,301	(1,184,599)	74%
<u>EXPENDITURES</u>					
Personnel Services	618,649	42,717	451,530	(167,119)	73%
Commodities	39,046	537	10,052	(28,994)	26%
Contract Services	2,856,232	384,645	1,679,291	(1,176,941)	59%
Maintenance	38,201	192	18,142	(20,059)	47%
Other	227	64	2,112	1,885	
Storm Water Grant	54,000	-	13,150	(40,850)	24%
Capital Outlay	371,908	3,076	30,756	(341,152)	8%
Total Expenditures	3,978,263	431,231	2,205,033	(1,773,230)	55%
OPERATING INCOME (LOSS)	544,637	(123,388)	1,133,268	588,631	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	6,009	1,410	11,829	5,820	197%
	6,009	1,410	11,829	5,820	197%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	550,646	(121,978)	1,145,097	594,451	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP)	(1,201,125)	-	(1,201,125)	-	100%
Bond/registered warrant proceeds					0%
Capital Improvement	(125,000)	-	(10,668)	114,332	9%
Total other Financing Sources (Uses)	(1,323,125)	-	(1,211,793)	111,332	92%
NET INCOME (LOSS)	\$ (772,479)	\$ (121,978)	\$ (66,696)	\$ 705,783	
Note 1: Restatement of Operating Income Variance					
Operating Income Variance				588,631	
City of Omaha billing in arrears 3 months				(600,000)	
Adjusted Operating Income Variance				(11,369)	

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<u>Debt Service Fund</u>						
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>	
<u>REVENUES</u>						
Property Taxes	\$ 940,376	\$ 12,554	\$ 623,188	\$ (317,188)	66%	
Sales and use taxes	2,598,480	210,611	1,946,052	(652,428)	75%	
Payments in Lieu of taxes	91,225	-	37,435	(53,790)	41%	
Other (Special Assessments; Fire Reimbursmt)	584,244	46,272	878,013	293,769	150%	
Interest income	18,586	4,102	41,206	22,620	222%	
Total Revenues	4,232,911	273,539	3,525,894	(707,017)	83%	
<u>EXPENDITURES</u>						
Administration	162,869	119	19,005	(143,864)	12%	
Fire Contract Bond	122,513	10,209	102,090	(20,423)	83%	
Debt service						
Principal	3,180,000	-	1,900,000	(1,280,000)	60%	
Interest	665,080	-	358,724	(306,356)	54%	
Total Expenditures	4,130,462	10,328	2,379,819	(1,750,643)	58%	
REVENUES NET OF EXPENDITURES	102,449	263,211	1,146,075	1,043,626		
<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)	-	(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)	\$ 263,211	\$ (727,623)	\$ 1,624,430		

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		Capital Fund				% of Budget Used
		Budget	MTD Actual	YTD Actual	Over(under) Budget	
REVENUES						
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%
EXPENDITURES						
Other	-	-	-	-		0%
Total Expenditures	-	-	-	-		0%
REVENUES NET OF EXPENDITURES	811,366	-	-	(811,366)		
OTHER FINANCING SOURCES (USES)						
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)	(555,799)	(2,129,839)	6,852,173		24%
Total other Financing Sources (Uses)	3,768,000	(555,799)	(298,175)	(4,066,175)		-8%
NET FUND ACTIVITY	\$ 4,579,366	\$ (555,799)	\$ (298,175)	\$ (4,877,541)		

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	Lottery Fund					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Lottery Rev/Community Betterment	\$ 850,000	\$ 63,263	\$ 665,798	\$ (184,202)	78%	
Lottery Tax Form 51	340,000	25,305	265,841	(74,159)	78%	
Event Revenue	-	-	-	-	0%	
Interest income	16,691	4,139	43,489	26,798	261%	
Miscellaneous / Other	-	-	-	-	0%	
Total Revenues	1,206,691	92,707	975,128	(231,563)	81%	
EXPENDITURES						
Professional Services	285,813	27,970	129,706	(156,107)	45%	
Salute to Summer	32,634	352	25,582	(7,052)	78%	
Community Events	11,832	145	15,225	3,393	129%	
Events - Marketing	31,668	226	22,150	(9,518)	70%	
Recreation Events	4,507	377	900	(3,607)	20%	
Concert & Movie Nights	13,721	(664)	8,659	(5,062)	63%	
City Anniversary Celebration	30,000	-	15,000	(15,000)	50%	
Travel & Training	-	-	-	-	0%	
State Taxes	350,000	25,307	265,843	(84,157)	76%	
Other	-	-	-	-	0%	
Capital outlay	-	-	-	-	0%	
Total Expenditures	760,175	53,713	483,065	(277,110)	64%	
REVENUES NET OF EXPENDITURES	446,516	38,994	492,063	45,547		
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	\$ 38,994	\$ 316,540	\$ 265,926		

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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	3	101	(617)	
Total Revenues	718	3	101	(617)	
<u>EXPENDITURES</u>					
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)	3	101	133,942	
<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)	200,000	-	-	(200,000)	0%
NET FUND ACTIVITY	\$ 66,159	\$ 3	\$ 101	\$ (66,058)	

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Off Street Parking					
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Interest income	\$ 464	1,609	12,057	11,593	
Total Revenues	464	1,609	12,057	11,593	
EXPENDITURES					
General & Administrative	20,518	875	9,051	(11,467)	44%
Professional Services	163,150	-	966	(162,184)	1%
Maintenance	34,073	-	4,668	(29,405)	14%
Debt service: (Warrants)					
Principal	670,000	-	485,000	(185,000)	72%
Interest	249,901	-	142,346	(107,555)	57%
Total Expenditures	1,137,642	875	642,031	(495,611)	56%
REVENUES NET OF EXPENDITURES	(1,137,178)	734	(629,974)	507,204	
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)	(376,693)	(2,350,019)	4,502,296	34%
Total other Financing Sources (Uses)	(3,210,053)	(376,693)	(1,742,780)	1,467,273	54%
NET FUND ACTIVITY	\$ (4,347,231)	\$ (375,959)	\$ (2,372,755)	\$ 1,974,477	

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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>
<u>REVENUES</u>					
Sales and use taxes	\$ 2,598,480	210,611	1,946,052	(652,428)	75%
Franchise Fee & Occupation Tax	500,000	-	-	(500,000)	0%
Interest income	65,818	4,490	53,969	(11,849)	82%
Total Revenues	3,164,298	215,101	2,000,021	(1,164,277)	63%
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	556,639	-	3,943	(552,696)	1%
Financial / Legal Fees	175,500	-	114,001	(61,499)	65%
Debt service: (Warrants)	775,000	495,000	495,000	(280,000)	0%
Principal	1,000,918	318,809	637,618	(363,300)	64%
Total Expenditures	2,508,057	813,809	1,250,562	(1,257,495)	50%
REVENUES NET OF EXPENDITURES	656,241	(598,708)	749,459	93,218	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(415,557)	-	(552,083)	(136,526)	133%
Bond/registered warrant proceeds	17,130,000	-	-	(17,130,000)	0%
Capital Improvement	(10,780,187)	(47,688)	(3,329,039)	7,451,148	31%
Total other Financing Sources (Uses)	5,934,256	(47,688)	(3,881,122)	(9,815,378)	
NET FUND ACTIVITY	\$ 6,590,497	\$ (646,396)	\$ (3,131,663)	\$ (9,722,160)	

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Police Academy Fund					
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget Used
REVENUES					
Other Income	\$ 80,000	-	100,877	20,877	126%
Interest income	55	18	171	116	311%
Total Revenues	<u>80,055</u>	<u>18</u>	<u>101,048</u>	<u>20,993</u>	<u>126%</u>
EXPENDITURES					
Personnel Services	76,404	5,760	62,012	(14,392)	81%
Commodities	3,500	-	673	(2,827)	19%
Contract Services	11,700	349	8,992	(2,708)	77%
Other Charges	3,500	-	6,893	3,393	197%
Total Expenditures	<u>95,104</u>	<u>6,109</u>	<u>78,570</u>	<u>(16,534)</u>	<u>83%</u>
REVENUES NET OF EXPENDITURES	<u>(15,049)</u>	<u>(6,091)</u>	<u>22,478</u>	<u>37,527</u>	
OTHER FINANCING SOURCES (USES)					
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>	
NET FUND ACTIVITY	<u>\$ 4,951</u>	<u>\$ (6,091)</u>	<u>\$ 42,478</u>	<u>\$ 37,527</u>	

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

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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>
REVENUES				
Property Tax	\$			-
Interest income				0%
Total Revenues	<u>_____</u>	<u>_____</u>	<u>_____</u>	<u>_____</u>
EXPENDITURES				
Other	-	-	-	-
Contract Services	-	-	19,136	19,136
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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<u>Sewer Reserve Fund</u>					
	<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>
<u>REVENUES</u>					
Interest income	\$ 3,003	1,233	7,186	4,183	239%
Total Revenues	<u>3,003</u>	<u>1,233</u>	<u>7,186</u>	<u>4,183</u>	<u>239%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>3,003</u>	<u>1,233</u>	<u>7,186</u>	<u>4,183</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	1,201,125	-	1,201,125	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>1,201,125</u>	<u>-</u>	<u>1,201,125</u>	<u>-</u>	<u>-</u>
<u>NET FUND ACTIVITY</u>	<u>\$ 1,204,128</u>	<u>\$ 1,233</u>	<u>\$ 1,208,311</u>	<u>\$ 4,183</u>	

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	Qualified Sinking Fund				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
<u>REVENUES</u>					
Interest income	\$ 250	103	598	348	239%
Total Revenues	250	103	598	348	239%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
REVENUES NET OF EXPENDITURES	250	103	598	348	
<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	\$ 103	\$ 100,598	\$ 348	