

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, 2020
58% of the Fiscal Year 2020

	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>OPERATING REVENUES</u>					
General Fund	\$ 19,268,775	\$ 3,591,873	\$ 10,037,701	\$ (9,231,074)	52%
Sewer Fund	4,410,092	388,395	2,353,203	(2,056,889)	53%
Debt Service Fund	4,037,476	561,410	2,014,293	(2,023,183)	50%
Capital Improvement Program Fund	22,411	-	96	(22,315)	0%
Lottery Fund	1,206,420	84,382	693,481	(512,939)	57%
Economic Development Fund	517	-	13	(504)	2%
Off Street Parking Fund	115,771	3,808	7,229	(108,542)	6%
Redevelopment Fund	2,441,569	185,578	1,252,929	(1,188,640)	51%
Police Academy	100,083	2,205	102,545	2,462	102%
TIF 1A	541,612	-	-	(541,612)	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	8,937	506	4,703	(4,234)	53%
Qualified Sinking Fund	625	41	390	(235)	62%
Total Operating Revenues	32,154,288	4,818,197	16,466,584	(15,687,704)	51%

OPERATING EXPENDITURES

General Fund	18,932,599	1,128,850	9,476,657	(9,455,942)	50%
Sewer Fund	3,737,941	59,348	1,054,897	(2,683,044)	28%
Debt Service Fund	3,153,682	3,302	2,129,808	(1,023,874)	68%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	710,076	48,701	321,482	(388,594)	45%
Economic Development Fund	137,466	-	-	(137,466)	0%
Off Street Parking Fund	1,241,698	12,934	688,726	(552,972)	55%
Redevelopment Fund	1,533,687	15	454,325	(1,079,362)	30%
Police Academy	98,596	6,957	58,842	(39,754)	60%
TIF 1A	541,612	-	-	(541,612)	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,087,357	1,260,107	14,184,737	(15,902,620)	47%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	336,176	2,463,022	561,044	224,868
Sewer Fund	672,151	329,047	1,298,306	626,155
Debt Service Fund	883,794	558,108	(115,515)	(999,309)
Capital Improvement Program Fund	22,411	-	96	(22,315)
Lottery Fund	496,344	35,681	371,999	(124,345)
Economic Development Fund	(136,949)	-	13	136,962
Off Street Parking Fund	(1,125,927)	(9,125)	(681,497)	444,430
Redevelopment Fund	907,882	185,563	798,604	(109,278)
Police Academy	1,487	(4,752)	43,703	42,216
TIF 1A	-	-	-	-
TIF 1B	-	-	-	-
Sewer Reserve Fund	8,937	506	4,703	(4,234)
Qualified Sinking Fund	625	41	390	(235)
Operating Revenues Net of Expenditures	2,066,931	3,558,090	2,281,847	214,916
	-	-	-	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, 2020
58% of the Fiscal Year 2020

	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	100,293	-	-	(100,293)	0%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	214,782	-	90,508	(124,274)	42%
Capital Improvement Program Fund	1,142,500	118,906	322,715	(819,785)	28%
Lottery Fund	-	-	-	-	-
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	1,396,911	200	576,058	(820,854)	41%
Redevelopment Fund	200,000	-	940,110	740,110	470%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	728,630	-	-	(728,630)	0%
Qualified Sinking Fund	450,000	-	-	(450,000)	0%
Total Transfers In	4,236,116	119,106	1,929,390	(2,306,726)	46%
<u>TRANSFERS OUT</u>					
General Fund	(1,430,161)	(200)	(141,208)	1,288,953	10%
Sewer Fund	(728,630)	-	-	728,630	0%
Debt Service Fund	(1,255,003)	(70,974)	(740,080)	514,923	59%
Capital Improvement Program Fund	-	-	-	-	-
Lottery Fund	(822,322)	(47,932)	(107,993)	714,329	13%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	-	-	(940,110)	(940,110)	-
Redevelopment Fund	-	-	-	-	-
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	-	-	-	-	-
Qualified Sinking Fund	-	-	-	-	-
Total Transfers Out	(4,236,116)	(119,106)	(1,929,390)	2,306,726	46%
<u>NET TRANSFERS</u>					
General Fund	(1,329,868)	(200)	(141,208)	1,188,660	11%
Sewer Fund	(725,630)	-	-	725,630	0%
Debt Service Fund	(1,040,221)	(70,974)	(649,572)	390,649	62%
Capital Improvement Program Fund	1,142,500	118,906	322,715	(819,785)	28%
Lottery Fund	(822,322)	(47,932)	(107,993)	714,329	13%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	1,396,911	200	(364,053)	(1,760,964)	-
Redevelopment Fund	200,000	-	940,110	740,110	470%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	728,630	-	-	(728,630)	0%
Qualified Sinking Fund	450,000	-	-	(450,000)	0%
Total Net Transfers	-	-	-	-	-

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ending April 30, 2020
58% of the Fiscal Year 2020

	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	8,500,000	-	-	(8,500,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	6,500,000	-	-	(6,500,000)	0%
Total Bond Proceeds	18,000,000	-	-	(18,000,000)	0%
<u>OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM</u>					
Sewer Fund	50,000	34,161	35,349	(14,651)	71%
Capital Improvement Program Fund	9,979,512	296,507	415,612	(9,563,900)	4%
Off Street Parking Fund	750,000	129,575	235,942	(514,058)	31%
Redevelopment Fund	10,700,000	17,153	2,683,333	(8,016,667)	25%
Total Capital Improvement Program	21,479,512	477,396	3,370,237	(18,109,275)	16%
<u>OTHER EXPENDITURES: EDP GRANT</u>					
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
<u>NET FUND ACTIVITY</u>					
General Fund	(993,692)	2,462,822	419,836	1,413,528	
Sewer Fund	(103,479)	294,887	1,262,957	1,366,436	
Debt Service Fund	(156,427)	487,134	(765,087)	(608,660)	
Capital Improvement Program Fund	(314,601)	(177,601)	(92,801)	221,800	
Lottery Fund	(325,978)	(12,251)	264,006	589,984	
Economic Development Fund	(136,949)	-	13	136,962	
Off Street Parking Fund	(479,016)	(138,500)	(1,281,492)	(802,476)	
Redevelopment Fund	(3,092,118)	168,410	(944,619)	2,147,499	
Police Academy	1,487	(4,752)	43,703	42,216	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	737,567	506	4,703	(732,864)	
Qualified Sinking Fund	450,625	41	390	(450,235)	
Net Activity	\$ (4,412,581)	3,080,695	(1,088,390)	3,324,191	
	-	-	0	0	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ending April 30, 2020
58% of the Fiscal Year 2020

	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>FUND BALANCE</u>	<u>As of FYE 9/30/2020</u>		<u>As of 4/30/2020</u>	<u>Variance</u>	<u>Notes</u>
General Fund	4,688,168		7,300,434	2,612,266	
Sewer Fund	978,985		2,357,244	1,378,259	trf to SRF
Debt Service Fund	2,354,279		3,027,095	672,816	
Capital Improvement Program Fund	(41,847)		(68,616)	(26,769)	
Lottery Fund	2,900,404		3,775,007	874,603	
Economic Development Fund	70,019		7,055	(62,964)	
Off Street Parking Fund	234,504		(49,431)	(283,935)	
Redevelopment Fund	2,416,093		4,774,889	2,358,796	unexpended bond proceeds
Police Academy	26,360		70,088	43,728	
TIF 1A	(3,420)		17,886	21,306	
TIF 1B	(19,136)		-	19,136	
Sewer Reserve Fund	1,944,692		1,214,437	(730,255)	trf from SF
Qualified Sinking Fund	551,125		101,106	(450,019)	
Net Fund Balance	16,100,226	-	22,527,195	6,426,969	

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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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>
REVENUES					
Property Taxes	\$ 8,673,516	\$ 2,764,373	\$ 4,272,728	\$ (4,400,788)	49%
Sales and use taxes	4,691,663	363,745	2,417,756	(2,273,907)	52%
Payments in Lieu of taxes	288,922	-	-	(288,922)	0%
State revenue	1,958,268	187,070	1,177,194	(781,074)	60%
Occupation and franchise taxes	883,900	131,031	646,047	(237,853)	73%
Hotel Occupation Tax	1,017,550	41,714	523,100	(494,450)	51%
Licenses and permits	440,250	38,790	250,505	(189,745)	57%
Interest income	28,708	3,188	32,158	3,450	112%
Recreation fees	172,710	(4,209)	61,338	(111,372)	36%
Special Services	19,500	992	12,403	(7,097)	64%
Grant Income	150,575	3,495	57,219	(93,356)	38%
Other	943,213	61,683	587,255	(355,958)	62%
Total Revenues	<u>19,268,775</u>	<u>3,591,873</u>	<u>10,037,701</u>	<u>(9,231,074)</u>	<u>52%</u>

EXPENDITURES

Administrative Services	555,523	38,898	299,127	(256,396)	54%
Mayor and Council	258,001	13,357	131,689	(126,312)	51%
Boards & Commissions	10,544	601	2,977	(7,567)	28%
Building Maintenance	666,644	30,645	231,993	(434,651)	35%
Administration	814,815	48,916	392,423	(422,392)	48%
Police and Animal Control	5,316,825	369,945	2,908,968	(2,407,857)	55%
Fire	2,181,863	(235)	1,260,887	(920,976)	58%
Community Development	687,211	44,166	326,014	(361,197)	47%
Public Works	3,982,560	240,093	1,808,910	(2,173,650)	45%
Recreation	887,273	40,258	331,340	(555,933)	37%
Library	908,468	56,012	481,868	(426,601)	53%
Information Technology	289,745	34,031	210,715	(79,030)	73%
Human Resources	1,023,722	70,353	497,336	(526,386)	49%
Public Transportation	109,385	5,473	50,005	(59,380)	46%
Finance	489,213	62,403	291,290	(197,923)	60%
Capital outlay	750,807	73,935	251,116	(499,691)	33%
Total Expenditures	<u>18,932,599</u>	<u>1,128,850</u>	<u>9,476,657</u>	<u>(9,455,942)</u>	<u>50%</u>

REVENUES NET OF EXPENDITURES

<u>336,176</u>	<u>2,463,022</u>	<u>561,044</u>	<u>224,868</u>
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OTHER FINANCING SOURCES (USES)

Operating transfers in (Lottery)	100,293	-	-	(100,293)	0%
Operating transfers out (DSF, OSP, CIP)	(1,430,161)	(200)	(141,208)	1,288,953	10%
Total other Financing Sources (Uses)	<u>(1,329,868)</u>	<u>(200)</u>	<u>(141,208)</u>	<u>1,188,660</u>	

NET FUND ACTIVITY

\$ <u>(993,692)</u>	\$ <u>2,462,822</u>	\$ <u>419,836.2</u>	\$ <u>1,413,528</u>
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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the seven months ending April 30, 2020
58% of the Fiscal Year 2020

	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	\$ 4,277,805	\$ 386,519	\$ 2,317,995	\$ (1,959,810)	54%
Service charge and hook-up fees	128,210	1,138	26,285	(101,925)	21%
Miscellaneous	18	1	38	20	
Total Revenues	4,406,033	387,657	2,344,317	(2,061,716)	53%
<u>EXPENDITURES</u>					
Personnel Services	581,719	39,238	305,124	(276,595)	52%
Commodities	39,200	3,227	18,419	(20,781)	47%
Contract Services	2,989,841	12,600	686,945	(2,302,896)	23%
Maintenance	38,584	1,207	16,312	(22,272)	42%
Other	228	-	1,458	1,230	640%
Storm Water Grant	54,540	-	4,548	(49,992)	8%
Capital Outlay	33,829	3,076	22,091	(11,738)	65%
Total Expenditures	3,737,941	59,348	1,054,897	(2,683,044)	28%
<u>OPERATING INCOME (LOSS)</u>	668,092	328,310	1,289,420	621,328	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	4,059	738	8,886	4,827	219%
	4,059	738	8,886	4,827	219%
<u>INCOME (LOSS) BEFORE</u>					
<u>OPERATING TRANSFERS</u>	672,151	329,047	1,298,306	626,155	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP)	(728,630)	-	-	728,630	0%
Capital Improvement	(50,000)	(34,161)	(35,349)	14,651	71%
Total other Financing Sources (Uses)	(775,630)	(34,161)	(35,349)	740,281	5%
<u>NET INCOME (LOSS)</u>	\$ (103,479)	\$ 294,887	\$ 1,262,957	\$ 1,366,436	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	1,289,420
City of Omaha billing in arrears 4 months	(960,000)
Adjusted Operating Income Variance	329,420

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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	\$ 1,004,487	\$ 334,423	\$ 490,688	\$ (513,799)	49%
Sales and use taxes	2,345,832	181,872	1,208,878	(1,136,954)	52%
Payments in Lieu of taxes	93,506	-	-	(93,506)	0%
Other (Special Assessments; Fire Reimbursmt)	581,714	43,357	296,986	(284,728)	51%
Interest income	11,937	1,758	17,741	5,804	149%
Total Revenues	4,037,476	561,410	2,014,293	(2,023,183)	50%
<u>EXPENDITURES</u>					
Administration	12,834	3,302	10,859	(1,975)	85%
Fire Contract Bond	121,611	-	70,056	(51,555)	58%
Debt service					
Principal	2,605,000	-	1,850,000.00	(755,000)	71%
Interest	414,237	-	198,893.00	(215,344)	48%
Total Expenditures	3,153,682	3,302	2,129,808	(1,023,874)	68%
<u>REVENUES NET OF EXPENDITURES</u>	883,794	558,108	(115,515)	(999,309)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	214,782	-	90,508	(124,274)	42%
Operating transfers out (CIP, OSP)	(1,255,003)	(70,974)	(740,080)	514,923	59%
Total other Financing Sources (Uses)	(1,040,221)	(70,974)	(649,572)	390,649	
<u>NET FUND ACTIVITY</u>	\$ (156,427)	\$ 487,134	\$ (765,087)	\$ (608,660)	

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58% of the Fiscal Year 2020

	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	\$ 22,411	\$ -	\$ 96	\$ (22,315)	0%
Grant Income	-	-	-	-	0%
Special Assessment	-	-	-	-	0%
Interagency	-	-	-	-	0%
Total Revenues	22,411	-	96	(22,315)	0%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
<u>REVENUES NET OF EXPENDITURES</u>	22,411	-	96	(22,315)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	1,142,500	118,906	322,715	(819,785)	28%
Operating transfers out (DSF)	-	-	-	-	0%
Bond/registered warrant proceeds	8,500,000	-	-	(8,500,000)	0%
Capital outlay	(9,979,512)	(296,507)	(415,612)	9,563,900	4%
Total other Financing Sources (Uses)	(337,012)	(177,601)	(92,897)	244,115	28%
<u>NET FUND ACTIVITY</u>	\$ (314,601)	\$ (177,601)	\$ (92,801)	\$ 221,800	

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	<u>Lottery Fund</u>				
	<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>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 50,650	\$ 487,600	\$ (362,400)	57%
Lottery Tax Form 51	340,000	20,260	170,702	(169,298)	50%
Event Revenue	-	-	-	-	0%
Interest income	16,420	13,472	35,179	18,759	214%
Miscellaneous / Other	-	-	-	-	0%
Total Revenues	1,206,420	84,382	693,481	(512,939)	57%
<u>EXPENDITURES</u>					
Professional Services	160,735	5,766	46,456	(114,279)	29%
Salute to Summer	56,848	2,905	4,678	(52,170)	8%
Community Events	20,027	-	9,180	(10,847)	46%
Events - Marketing	59,747	1,545	48,587	(11,160)	81%
Recreation Events	1,474	-	-	(1,474)	0%
Concert & Movie Nights	11,145	-	158	(10,987)	1%
City Anniversary Celebration	50,000	18,225	41,620	(8,380)	83%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	20,260	170,702	(179,298)	49%
Other	100	-	100	-	100%
Capital outlay	-	-	-	-	0%
Total Expenditures	710,076	48,701	321,482	(388,594)	45%
<u>REVENUES NET OF EXPENDITURES</u>	496,344	35,681	371,999	(124,345)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(822,322)	(47,932)	(107,993)	714,329	13%
Total other Financing Sources (Uses)	(822,322)	(47,932)	(107,993)	714,329	13%
<u>NET FUND ACTIVITY</u>	\$ (325,978)	\$ (12,251)	\$ 264,006	\$ 589,984	

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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	517	-	13	(504)	
Total Revenues	517	-	13	(504)	
<u>EXPENDITURES</u>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	62,466	-	-	(62,466)	0%
Total Expenditures	137,466	-	-	(137,466)	0%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(136,949)</u>	<u>-</u>	<u>13</u>	<u>136,962</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	-	-	-	-	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)	-	-	-	-	0%
<u>NET FUND ACTIVITY</u>	<u>\$ (136,949)</u>	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 136,962</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	\$ 771	\$ 149	\$ 3,374	\$ 2,603	438%
Other Income	115,000	3,660	3,855	(111,146)	3%
Total Revenues	115,771	3,808	7,229	(108,542)	6%
<u>EXPENDITURES</u>					
General & Administrative	220,518	12,579	79,357	(141,161)	36%
Professional Services	76,500	15	780	(75,720)	1%
Maintenance	48,769	339	6,278	(42,491)	13%
Debt service: (Warrants)					
Principal	685,000	-	495,000	(190,000)	72%
Interest	210,911	-	107,311	(103,600)	51%
Total Expenditures	1,241,698	12,934	688,726	(552,972)	55%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,125,927)</u>	<u>(9,125)</u>	<u>(681,497)</u>	<u>444,430</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,396,911	200	576,058	(820,854)	41%
Operating transfers out	-	-	(940,110)	(940,110)	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(750,000)	(129,575)	(235,942)	514,058	31%
Total other Financing Sources (Uses)	646,911	(129,375)	(599,994)	(1,246,905)	-93%
<u>NET FUND ACTIVITY</u>	<u>\$ (479,016)</u>	<u>\$ (138,500)</u>	<u>\$ (1,281,492)</u>	<u>\$ (802,476)</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	\$ 2,345,832	\$ 181,872	\$ 1,208,878	\$ (1,136,954)	52%
Franchise Fee & Occupation Tax	29,485	-	-	(29,485)	0%
Interest income	66,252	3,705	44,051	(22,201)	66%
Total Revenues	2,441,569	185,578	1,252,929	(1,188,640)	51%
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	200,000	15	23,922	(176,078)	12%
Financial / Legal Fees	100,500	-	115,059	14,559	114%
Debt service: (Warrants)	-	-	-	-	0%
Principal	505,000	-	-	(505,000)	0%
Interest	728,187	-	315,344	(412,843)	43%
Total Expenditures	1,533,687	15	454,325	(1,079,362)	30%
<u>REVENUES NET OF EXPENDITURES</u>	907,882	185,563	798,604	(109,278)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	200,000	-	940,110	740,110	470%
Operating transfers out (OSP)	-	-	-	-	0%
Bond/registered warrant proceeds	6,500,000	-	-	(6,500,000)	0%
Capital Improvement	(10,700,000)	(17,153)	(2,683,333)	8,016,667	25%
Total other Financing Sources (Uses)	(4,000,000)	(17,153)	(1,743,223)	2,256,777	
<u>NET FUND ACTIVITY</u>	\$ (3,092,118)	\$ 168,410	\$ (944,619)	\$ 2,147,499	

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	<u>Police Academy Fund</u>				
	<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	\$ 100,000	\$ 2,205	\$ 102,405	\$ 2,405	102%
Interest income	83	-	140	57	169%
Total Revenues	100,083	2,205	102,545	2,462	102%
<u>EXPENDITURES</u>					
Personnel Services	79,672	6,145	45,316	(34,356)	57%
Commodities	3,535	207	1,789	(1,746)	51%
Contract Services	11,854	216	6,466	(5,388)	55%
Other Charges	3,535	390	5,271	1,736	149%
Total Expenditures	98,596	6,957	58,842	(39,754)	60%
<u>REVENUES NET OF EXPENDITURES</u>	1,487	(4,752)	43,703	42,216	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	-	-	-	-	
<u>NET FUND ACTIVITY</u>	\$ 1,487	\$ (4,752)	\$ 43,703	\$ 42,216	

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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	\$ 541,612	\$ -	\$ -	\$ (541,612)	0%
Interest income	-	-	-	-	0%
Total Revenues	541,612	-	-	(541,612)	0%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	5,416	-	-	(5,416)	0%
Debt service: (Warrants)					
Principal	313,710	-	-	(313,710)	0%
Interest	222,486	-	-	(222,486)	0%
Total Expenditures	541,612	-	-	(541,612)	
<u>REVENUES NET OF EXPENDITURES</u>	-	-	-	-	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	-	-	-	-	
<u>NET FUND ACTIVITY</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	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>\$ -</u>	<u>\$ -</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	\$ 8,937	\$ 506	\$ 4,703	\$ (4,234)	53%
Total Revenues	<u>8,937</u>	<u>506</u>	<u>4,703</u>	<u>(4,234)</u>	<u>53%</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>8,937</u>	<u>506</u>	<u>4,703</u>	<u>(4,234)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	728,630	-	-	(728,630)	0%
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total other Financing Sources (Uses)	<u>728,630</u>	<u>-</u>	<u>-</u>	<u>(728,630)</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 737,567</u>	<u>\$ 506</u>	<u>\$ 4,703</u>	<u>\$ (732,864)</u>	

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	Qualified Sinking Fund				
	<u>Budget</u> <u>(12 month)</u>	MTD <u>Actual</u>	YTD <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 625	\$ 41	\$ 390	\$ (235)	62%
Total Revenues	<u>625</u>	<u>41</u>	<u>390</u>	<u>(235)</u>	<u>62%</u>
<u>EXPENDITURES</u>					
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>625</u>	<u>41</u>	<u>390</u>	<u>(235)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	450,000	-	-	(450,000)	0%
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total other Financing Sources (Uses)	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>	
<u>NET FUND ACTIVITY</u>	\$ 450,625	\$ 41	\$ 390	\$ (450,235)	