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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES

For the eleven months ending August 31, 2020

92% of the Fiscal Year 2020

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	\$ 19,268,775	\$ 3,270,908	\$ 16,812,415	\$ (2,456,360)	87%
Sewer Fund	4,410,092	359,465	3,785,391	(624,701)	86%
Debt Service Fund	4,037,476	535,256	3,414,083	(623,393)	85%
Capital Improvement Program Fund	22,411	-	248	(22,163)	1%
Lottery Fund	1,206,420	135,800	1,289,182	82,762	107%
Economic Development Fund	517	1	25	(492)	5%
Off Street Parking Fund	115,771	1,564	13,561	(102,210)	12%
Redevelopment Fund	2,441,569	192,457	2,022,849	(418,720)	83%
Police Academy	100,083	6	102,656	2,573	103%
TIF 1A	541,612	47,814	95,628	(445,984)	18%
TIF 1B	-	15,435	30,870	30,870	0%
Sewer Reserve Fund	8,937	644	6,800	(2,137)	76%
Qualified Sinking Fund	625	116	626	1	100%
Total Operating Revenues	32,154,288	4,559,466	27,574,335	(4,579,953)	86%

OPERATING EXPENDITURES

General Fund	18,932,599	1,188,036	15,113,377	(3,819,222)	80%
Sewer Fund	3,737,941	47,653	2,789,991	(947,950)	75%
Debt Service Fund	3,153,682	29,820	3,128,917	(24,765)	99%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	710,076	43,734	485,131	(224,945)	68%
Economic Development Fund	137,466	-	-	(137,466)	0%
Off Street Parking Fund	1,241,698	26,986	1,053,543	(188,155)	85%
Redevelopment Fund	1,533,687	15	1,308,046	(225,641)	85%
Police Academy	98,596	5,003	91,974	(6,622)	93%
TIF 1A	541,612	478	66,179	(475,433)	12%
TIF 1B	-	154	15,589	15,589	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,087,357	1,341,879	24,052,747	(6,034,610)	80%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	336,176	2,082,873	1,699,039	1,362,863
Sewer Fund	672,151	311,812	995,400	323,249
Debt Service Fund	883,794	505,436	285,166	(598,628)
Capital Improvement Program Fund	22,411	-	248	(22,163)
Lottery Fund	496,344	92,066	804,051	307,707
Economic Development Fund	(136,949)	1	25	136,974
Off Street Parking Fund	(1,125,927)	(25,422)	(1,039,982)	85,945
Redevelopment Fund	907,882	192,442	714,802	(193,080)
Police Academy	1,487	(4,998)	10,683	9,196
TIF 1A	-	47,336	29,450	29,450
TIF 1B	-	15,281	15,281	15,281
Sewer Reserve Fund	8,937	644	6,800	(2,137)
Qualified Sinking Fund	625	116	626	1
Operating Revenues Net of Expenditures	2,066,931	3,217,587	3,521,588	1,454,657

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ending August 31, 2020
92% 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>
OTHER FINANCING SOURCES & USES					
TRANSFERS IN					
General Fund	100,293	65,843	65,843	(34,450)	66%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	214,782	97,622	441,451	226,669	206%
Capital Improvement Program Fund	1,142,500	436,580	1,073,824	(68,676)	94%
Lottery Fund	-	-	-	-	-
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	1,396,911	428,011	1,004,069	(392,842)	72%
Redevelopment Fund	200,000	-	940,110	740,110	470%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	728,630	740,000	740,000	11,370	102%
Qualified Sinking Fund	450,000	250,000	250,000	(200,000)	56%
Total Transfers In	4,236,116	2,018,056	4,515,296	279,180	107%

TRANSFERS OUT					
General Fund	(1,430,161)	(355,080)	(496,288)	933,873	35%
Sewer Fund	(728,630)	(740,000)	(740,000)	(11,370)	102%
Debt Service Fund	(1,255,003)	(438,542)	(1,224,070)	30,933	98%
Capital Improvement Program Fund	-	-	(253,322)	(253,322)	-
Lottery Fund	(822,322)	(140,526)	(517,599)	304,723	63%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	-	-	(940,110)	(940,110)	-
Redevelopment Fund	-	(343,908)	(343,908)	(343,908)	-
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	-	-	-	-	-
Qualified Sinking Fund	-	-	-	-	-
Total Transfers Out	(4,236,116)	(2,018,056)	(4,515,296)	(279,180)	107%

NET TRANSFERS					
General Fund	(1,329,868)	(289,237)	(430,445)	899,423	32%
Sewer Fund	(725,630)	(740,000)	(740,000)	(14,370)	102%
Debt Service Fund	(1,040,221)	(340,920)	(782,619)	257,602	75%
Capital Improvement Program Fund	1,142,500	436,580	820,502	(321,998)	72%
Lottery Fund	(822,322)	(140,526)	(517,599)	304,723	63%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	1,396,911	428,011	63,958	(1,332,953)	5%
Redevelopment Fund	200,000	(343,908)	596,203	396,203	298%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	728,630	740,000	740,000	11,370	102%
Qualified Sinking Fund	450,000	250,000	250,000	(200,000)	56%
Total Net Transfers	-	-	0	-	-

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ending August 31, 2020
92% of the Fiscal Year 2020

	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>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%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	50,000	-	38,002	(11,998)	76%
Capital Improvement Program Fund	9,979,512	45,374	890,308	(9,089,204)	9%
Off Street Parking Fund	750,000	94,174	535,574	(214,426)	71%
Redevelopment Fund	10,700,000	55,115	3,198,301	(7,501,699)	30%
Total Capital Improvement Program	21,479,512	194,662	4,662,185	(16,817,327)	22%

OTHER EXPENDITURES: EDP GRANT

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

General Fund	(993,692)	1,793,635	1,268,594	2,262,286	
Sewer Fund	(103,479)	(428,188)	217,399	320,878	
Debt Service Fund	(156,427)	164,517	(497,453)	(341,026)	
Capital Improvement Program Fund	(314,601)	391,206	(69,559)	245,043	
Lottery Fund	(325,978)	(48,460)	286,452	612,430	
Economic Development Fund	(136,949)	1	25	136,974	
Off Street Parking Fund	(479,016)	308,415	(1,511,598)	(1,032,582)	
Redevelopment Fund	(3,092,118)	(206,581)	(1,887,296)	1,204,822	
Police Academy	1,487	(4,998)	10,683	9,196	
TIF 1A	-	47,336	29,450	29,450	
TIF 1B	-	15,281	15,281	15,281	
Sewer Reserve Fund	737,567	740,644	746,800	9,233	
Qualified Sinking Fund	450,625	250,116	250,626	(199,999)	
Net Activity	\$ (4,412,581)	3,022,924	(1,140,597)	3,271,984	
	-	-	0	-	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ending August 31, 2020
92% of the Fiscal Year 2020

	Total All Funds				% of Budget Used
	<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>FUND BALANCE</u>	<u>As of FYE 9/30/2020</u>		<u>As of 8/31/2020</u>	<u>Variance</u>	<u>Notes</u>
General Fund	4,688,168		8,149,190	3,461,022	
Sewer Fund	978,985		1,311,686	332,701	
Debt Service Fund	2,354,279		3,294,728	940,449	
Capital Improvement Program Fund	(41,847)		(45,374)	(3,527)	
Lottery Fund	2,900,404		3,797,453	897,049	
Economic Development Fund	70,019		7,068	(62,951)	
Off Street Parking Fund	234,504		(279,537)	(514,041)	
Redevelopment Fund	2,416,093		3,832,212	1,416,119	
Police Academy	26,360		37,067	10,707	
TIF 1A	(3,420)		47,336	50,756	
TIF 1B	(19,136)		15,281	34,417	
Sewer Reserve Fund	1,944,692		1,956,535	11,843	
Qualified Sinking Fund	551,125		351,342	(199,783)	
Net Fund Balance	16,100,226	-	22,474,988	6,374,762	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ending August 31, 2020
92% of the Fiscal Year 2020

	General Fund				
	<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>REVENUES</u>					
Property Taxes	\$ 8,673,516	\$ 2,508,825	\$ 7,915,466	\$ (758,050)	91%
Sales and use taxes	4,691,663	380,622	3,936,513	(755,150)	84%
Payments in Lieu of taxes	288,922	-	304,487	15,565	105%
State revenue	1,958,268	120,837	1,677,954	(280,314)	86%
Occupation and franchise taxes	883,900	55,498	838,654	(45,246)	95%
Hotel Occupation Tax	1,017,550	40,618	616,051	(401,499)	61%
Licenses and permits	440,250	73,682	414,345	(25,905)	94%
Interest income	28,708	5,865	51,536	22,828	180%
Recreation fees	172,710	5,157	72,904	(99,806)	42%
Special Services	19,500	1,318	18,773	(727)	96%
Grant Income	150,575	10,626	100,636	(49,939)	67%
Other	943,213	67,860	865,097	(78,116)	92%
Total Revenues	19,268,775	3,270,908	16,812,415	(2,456,360)	87%
<u>EXPENDITURES</u>					
Administrative Services	555,523	36,348	474,216	(81,307)	85%
Mayor and Council	258,001	11,223	187,190	(70,811)	73%
Boards & Commissions	10,544	222	3,291	(7,253)	31%
Building Maintenance	666,644	33,196	371,117	(295,527)	56%
Administration	814,815	44,916	640,823	(173,992)	79%
Police and Animal Control	5,316,825	353,895	4,672,712	(644,113)	88%
Fire	2,181,863	181,920	1,983,647	(198,216)	91%
Community Development	687,211	40,221	526,057	(161,154)	77%
Public Works	3,982,560	208,132	2,962,013	(1,020,547)	74%
Recreation	887,273	43,234	540,103	(347,170)	61%
Library	908,468	54,288	714,324	(194,144)	79%
Information Technology	289,745	13,205	265,372	(24,373)	92%
Human Resources	1,023,722	75,368	816,681	(207,041)	80%
Public Transportation	109,385	5,764	73,835	(35,550)	68%
Finance	489,213	47,236	430,987	(58,226)	88%
Capital outlay	750,807	38,868	451,008	(299,799)	60%
Total Expenditures	18,932,599	1,188,036	15,113,377	(3,819,222)	80%
<u>REVENUES NET OF EXPENDITURES</u>	336,176	2,082,873	1,699,039	1,362,863	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	100,293	65,843	65,843	(34,450)	66%
Operating transfers out (DSF, OSP, CIP)	(1,430,161)	(355,080)	(496,288)	933,873	35%
Total other Financing Sources (Uses)	(1,329,868)	(289,237)	(430,445)	899,423	
<u>NET FUND ACTIVITY</u>	\$ (993,692)	\$ 1,793,635	\$ 1,268,593.7	\$ 2,262,286	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the eleven months ending August 31, 2020
92% 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>
REVENUES					
User fees	\$ 4,277,805	\$ 355,321	\$ 3,649,975	\$ (627,830)	85%
Service charge and hook-up fees	128,210	3,537	122,481	(5,729)	96%
Miscellaneous	18	2	49	31	
Total Revenues	4,406,033	358,860	3,772,505	(633,528)	86%
EXPENDITURES					
Personnel Services	581,719	34,372	479,008	(102,711)	82%
Commodities	39,200	1,095	22,433	(16,767)	57%
Contract Services	2,989,841	11,155	2,222,272	(767,569)	74%
Maintenance	38,584	1,031	24,280	(14,304)	63%
Other	228	-	1,458	1,230	640%
Storm Water Grant	54,540	-	15,373	(39,167)	28%
Capital Outlay	33,829	-	25,167	(8,662)	74%
Total Expenditures	3,737,941	47,653	2,789,991	(947,950)	75%
OPERATING INCOME (LOSS)	668,092	311,206	982,514	314,422	Note 1
NON-OPERATING REVENUE (EXPENSE)					
Interest income	4,059	606	12,886	8,827	317%
	4,059	606	12,886	8,827	317%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	672,151	311,812	995,400	323,249	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP)	(728,630)	(740,000)	(740,000)	(11,370)	102%
Capital Improvement	(50,000)	-	(38,002)	11,998	76%
Total other Financing Sources (Uses)	(775,630)	(740,000)	(778,002)	(2,372)	100%
NET INCOME (LOSS)	\$ (103,479)	\$ (428,188)	\$ 217,399	\$ 320,878	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	982,514
City of Omaha billing in arrears 1 months	(240,000)
Adjusted Operating Income Variance	<u>742,514</u>

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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92% of the Fiscal Year 2020

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	\$ 1,004,487	\$ 301,098	\$ 917,167	\$ (87,320)	91%
Sales and use taxes	2,345,832	190,311	1,968,256	(377,576)	84%
Payments in Lieu of taxes	93,506	-	37,284	(56,222)	40%
Other (Special Assessments, Fire Reimbursmt)	581,714	42,222	465,880	(115,834)	80%
Interest income	11,937	1,625	25,495	13,558	214%
Total Revenues	4,037,476	535,256	3,414,083	(623,393)	85%
<u>EXPENDITURES</u>					
Administration	12,834	2,958	19,138	6,304	149%
Fire Contract Bond	121,611	10,008	110,088	(11,523)	91%
Debt service					
Principal	2,605,000	-	2,605,000	-	100%
Interest	414,237	16,854	394,692	(19,545)	95%
Total Expenditures	3,153,682	29,820	3,128,917	(24,765)	99%
<u>REVENUES NET OF EXPENDITURES</u>	883,794	505,436	285,166	(598,628)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	214,782	97,622	441,451	226,669	206%
Operating transfers out (CIP, OSP)	(1,255,003)	(438,542)	(1,224,070)	30,933	98%
Total other Financing Sources (Uses)	(1,040,221)	(340,920)	(782,619)	257,602	
<u>NET FUND ACTIVITY</u>	\$ (156,427)	\$ 164,517	\$ (497,453)	\$ (341,026)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ending August 31, 2020
92% 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	\$ -	\$ 248	\$ (22,163)	1%
Grant Income	-	-	-	-	0%
Special Assessment	-	-	-	-	0%
Interagency	-	-	-	-	0%
Total Revenues	22,411	-	248	(22,163)	1%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
<u>REVENUES NET OF EXPENDITURES</u>	22,411	-	248	(22,163)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	1,142,500	436,580	1,073,824	(68,676)	94%
Operating transfers out (DSF)	-	-	(253,322)	(253,322)	0%
Bond/registered warrant proceeds	8,500,000	-	-	(8,500,000)	0%
Capital outlay	(9,979,512)	(45,374)	(890,308)	9,089,204	9%
Total other Financing Sources (Uses)	(337,012)	391,206	(69,806)	267,206	21%
<u>NET FUND ACTIVITY</u>	\$ (314,601)	\$ 391,206	\$ (69,558)	\$ 245,043	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ending August 31, 2020
92% of the Fiscal Year 2020

	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>
<u>REVENUES</u>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 105,731	\$ 958,449	\$ 108,449	113%
Lottery Tax Form 51	340,000	29,766	291,515	(48,485)	86%
Event Revenue	-	-	-	-	0%
Interest income	16,420	303	26,731	10,311	163%
Miscellaneous / Other	-	-	12,488	12,488	0%
Total Revenues	1,206,420	135,800	1,289,182	82,762	107%
<u>EXPENDITURES</u>					
Professional Services	160,735	11,106	72,293	(88,442)	45%
Salute to Summer	56,848	-	5,310	(51,538)	9%
Community Events	20,027	-	9,180	(10,847)	46%
Events - Marketing	59,747	2,862	68,123	8,376	114%
Recreation Events	1,474	-	-	(1,474)	0%
Concert & Movie Nights	11,145	-	158	(10,987)	1%
City Anniversary Celebration	50,000	-	38,453	(11,547)	77%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	29,766	291,515	(58,485)	83%
Other	100	-	100	-	100%
Capital outlay	-	-	-	-	0%
Total Expenditures	710,076	43,734	485,131	(224,945)	68%
<u>REVENUES NET OF EXPENDITURES</u>	496,344	92,066	804,051	307,707	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(822,322)	(140,526)	(517,599)	304,723	63%
Total other Financing Sources (Uses)	(822,322)	(140,526)	(517,599)	304,723	63%
<u>NET FUND ACTIVITY</u>	\$ (325,978)	\$ (48,460)	\$ 286,452	\$ 612,430	

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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	1	25	(492)	
Total Revenues	<u>517</u>	<u>1</u>	<u>25</u>	<u>(492)</u>	
<u>EXPENDITURES</u>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	62,466	-	-	(62,466)	0%
Total Expenditures	<u>137,466</u>	<u>-</u>	<u>-</u>	<u>(137,466)</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(136,949)</u>	<u>1</u>	<u>25</u>	<u>136,974</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)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (136,949)</u>	<u>\$ 1</u>	<u>\$ 25</u>	<u>\$ 136,974</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	\$ 26	\$ 3,411	\$ 2,640	442%
Other Income	<u>115,000</u>	<u>1,538</u>	<u>10,150</u>	<u>(104,851)</u>	9%
Total Revenues	<u>115,771</u>	<u>1,564</u>	<u>13,561</u>	<u>(102,210)</u>	12%
<u>EXPENDITURES</u>					
General & Administrative	220,518	14,828	134,588	(85,930)	61%
Professional Services	76,500	15	1,301	(75,199)	2%
Maintenance	31,404	11,860	16,421	(14,983)	52%
Commodities	17,365	283	5,323	(12,042)	31%
Debt service (Warrants)					
Principal	685,000	-	685,000	-	100%
Interest	<u>210,911</u>	<u>-</u>	<u>210,910</u>	<u>(1)</u>	100%
Total Expenditures	<u>1,241,698</u>	<u>26,986</u>	<u>1,053,543</u>	<u>(188,155)</u>	85%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,125,927)</u>	<u>(25,422)</u>	<u>(1,039,982)</u>	<u>85,945</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,396,911	428,011	1,004,069	(392,842)	72%
Operating transfers out	-	-	(940,110)	(940,110)	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	<u>(750,000)</u>	<u>(94,174)</u>	<u>(535,574)</u>	<u>214,426</u>	71%
Total other Financing Sources (Uses)	<u>646,911</u>	<u>333,837</u>	<u>(471,615)</u>	<u>(1,118,526)</u>	-73%
<u>NET FUND ACTIVITY</u>	<u>\$ (479,016)</u>	<u>\$ 308,415</u>	<u>\$ (1,511,598)</u>	<u>\$ (1,032,582)</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	\$ 190,311	\$ 1,968,256	\$ (377,576)	84%
Franchise Fee & Occupation Tax	29,485	-	-	(29,485)	0%
Interest income	66,252	2,145	54,593	(11,659)	82%
Total Revenues	2,441,569	192,457	2,022,849	(418,720)	83%
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	200,000	-	22,500	(177,500)	11%
Financial / Legal Fees	100,500	15	149,859	49,359	149%
Debt service (Warrants)	-	-	-	-	0%
Principal	505,000	-	505,000	-	100%
Interest	728,187	-	630,688	(97,500)	87%
Total Expenditures	1,533,687	15	1,308,046	(225,641)	85%
<u>REVENUES NET OF EXPENDITURES</u>	907,882	192,442	714,802	(193,080)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	200,000	-	940,110	740,110	470%
Operating transfers out (OSP)	-	(343,908)	(343,908)	(343,908)	0%
Bond/registered warrant proceeds	6,500,000	-	-	(6,500,000)	0%
Capital Improvement	(10,700,000)	(55,115)	(3,198,301)	7,501,699	30%
Total other Financing Sources (Uses)	(4,000,000)	(399,022)	(2,602,098)	1,397,902	
<u>NET FUND ACTIVITY</u>	\$ (3,092,118)	\$ (206,581)	\$ (1,887,296)	\$ 1,204,822	

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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	\$ 100,000	\$ -	\$ 102,405	\$ 2,405	102%
Interest income	83	6	251	168	303%
Total Revenues	<u>100,083</u>	<u>6</u>	<u>102,656</u>	<u>2,573</u>	<u>103%</u>
<u>EXPENDITURES</u>					
Personnel Services	79,672	4,806	72,281	(7,391)	91%
Commodities	3,535	138	1,239	(2,296)	35%
Contract Services	11,854	60	8,496	(3,358)	72%
Other Charges	3,535	-	9,958	6,423	282%
Total Expenditures	<u>98,596</u>	<u>5,003</u>	<u>91,974</u>	<u>(6,622)</u>	<u>93%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>1,487</u>	<u>(4,998)</u>	<u>10,683</u>	<u>9,196</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 1,487</u>	<u>\$ (4,998)</u>	<u>\$ 10,683</u>	<u>\$ 9,196</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	\$ 541,612	\$ 47,814	\$ 95,628	\$ (445,984)	18%
Total Revenues	<u>541,612</u>	<u>47,814</u>	<u>95,628</u>	<u>(445,984)</u>	<u>18%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	5,416	478	956	(4,460)	18%
Debt service (Warrants)					
Principal	313,710	-	65,222	(248,488)	21%
Interest	222,486	-	-	(222,486)	0%
Total Expenditures	<u>541,612</u>	<u>478</u>	<u>66,179</u>	<u>(475,433)</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>47,336</u>	<u>29,450</u>	<u>29,450</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>\$ 47,336</u>	<u>\$ 29,450</u>	<u>\$ 29,450</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	\$ -	\$ 15,435	\$ 30,870	\$ 30,870	0%
Total Revenues	<u>-</u>	<u>15,435</u>	<u>30,870</u>	<u>30,870</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	15,281	15,281	0%
Contract Services	-	154	309	309	0%
Total Expenditures	<u>-</u>	<u>154</u>	<u>15,589</u>	<u>15,589</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>15,281</u>	<u>15,281</u>	<u>15,281</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>\$ 15,281</u>	<u>\$ 15,281</u>	<u>\$ 15,281</u>	

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		Sewer Reserve Fund				
		<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>REVENUES</u>						
Interest income	\$	<u>8,937</u>	\$ <u>644</u>	\$ <u>6,800</u>	\$ <u>(2,137)</u>	<u>76%</u>
Total Revenues		<u>8,937</u>	<u>644</u>	<u>6,800</u>	<u>(2,137)</u>	<u>76%</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>644</u>	<u>6,800</u>	<u>(2,137)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in		<u>728,630</u>	<u>740,000</u>	<u>740,000</u>	<u>11,370</u>	<u>102%</u>
Operating transfers out		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)		<u>728,630</u>	<u>740,000</u>	<u>740,000</u>	<u>11,370</u>	
<u>NET FUND ACTIVITY</u>	\$	<u>737,567</u>	\$ <u>740,644</u>	\$ <u>746,800</u>	\$ <u>9,233</u>	

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		Qualified Sinking Fund				
		<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>REVENUES</u>						
Interest income	\$	<u>625</u>	\$ <u>116</u>	\$ <u>626</u>	\$ <u>1</u>	<u>100%</u>
Total Revenues		<u>625</u>	<u>116</u>	<u>626</u>	<u>1</u>	<u>100%</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>625</u>	<u>116</u>	<u>626</u>	<u>1</u>	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in		<u>450,000</u>	<u>250,000</u>	<u>250,000</u>	<u>(200,000)</u>	<u>56%</u>
Operating transfers out		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)		<u>450,000</u>	<u>250,000</u>	<u>250,000</u>	<u>(200,000)</u>	
<u>NET FUND ACTIVITY</u>	\$	<u>450,625</u>	\$ <u>250,116</u>	\$ <u>250,626</u>	\$ <u>(199,999)</u>	