

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

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

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>
OPERATING REVENUES					
General Fund	\$ 19,268,775	\$ 1,236,563	\$ 18,048,978	\$ (1,219,797)	94%
Sewer Fund	4,410,092	447,125	4,232,516	(177,576)	96%
Debt Service Fund	4,037,476	200,053	3,614,136	(423,340)	90%
Capital Improvement Program Fund	22,411	-	248	(22,163)	1%
Lottery Fund	1,206,420	143,284	1,429,421	223,001	118%
Economic Development Fund	517	1	26	(491)	5%
Off Street Parking Fund	115,771	1,643	15,203	(100,568)	13%
Redevelopment Fund	2,441,569	88,589	2,111,438	(330,131)	86%
Police Academy	100,083	7	102,663	2,580	103%
TIF 1A	541,612	-	95,628	(445,984)	18%
TIF 1B	-	-	30,870	30,870	0%
Sewer Reserve Fund	8,937	725	7,525	(1,412)	84%
Qualified Sinking Fund	625	130	756	131	121%
Total Operating Revenues	32,154,288	2,118,120	29,689,410	(2,464,878)	92%

OPERATING EXPENDITURES

General Fund	18,932,599	1,333,963	16,499,167	(2,433,432)	87%
Sewer Fund	3,737,941	77,899	3,125,812	(612,129)	84%
Debt Service Fund	3,153,682	10,704	3,139,621	(14,061)	100%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	710,076	47,356	532,447	(177,629)	75%
Economic Development Fund	137,466	-	-	(137,466)	0%
Off Street Parking Fund	1,241,698	15,352	1,068,895	(172,803)	86%
Redevelopment Fund	1,533,687	12,588	1,328,453	(205,234)	87%
Police Academy	98,596	5,300	97,274	(1,322)	99%
TIF 1A	541,612	-	66,179	(475,433)	12%
TIF 1B	-	-	15,589	15,589	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,087,357	1,503,164	25,873,436	(4,213,921)	86%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	336,176	(97,401)	1,549,811	1,213,635
Sewer Fund	672,151	369,225	1,106,704	434,553
Debt Service Fund	883,794	189,349	474,515	(409,279)
Capital Improvement Program Fund	22,411	-	248	(22,163)
Lottery Fund	496,344	95,928	896,974	400,630
Economic Development Fund	(136,949)	1	26	136,975
Off Street Parking Fund	(1,125,927)	(13,709)	(1,053,692)	72,235
Redevelopment Fund	907,882	76,001	782,985	(124,897)
Police Academy	1,487	(5,294)	5,389	3,902
TIF 1A	-	-	29,450	29,450
TIF 1B	-	-	15,281	15,281
Sewer Reserve Fund	8,937	725	7,525	(1,412)
Qualified Sinking Fund	625	130	756	131
Operating Revenues Net of Expenditures	2,066,931	614,956	3,815,973	1,749,042

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelve months ending September 30, 2020
100% of the Fiscal Year 2020
Preliminary

Total All Funds

	<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>
OTHER FINANCING SOURCES & USES					
TRANSFERS IN					
General Fund	100,293	-	65,843	(34,450)	66%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	214,782	-	441,451	226,669	206%
Capital Improvement Program Fund	1,142,500	45,374	1,119,197	(23,303)	98%
Lottery Fund	-	-	-	-	-
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	1,396,911	328,191	1,332,259	(64,652)	95%
Redevelopment Fund	200,000	-	940,110	740,110	470%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	728,630	-	740,000	11,370	102%
Qualified Sinking Fund	450,000	-	250,000	(200,000)	56%
Total Transfers In	4,236,116	373,565	4,888,861	652,745	115%

TRANSFERS OUT

General Fund	(1,430,161)	(328,176)	(824,464)	605,697	58%
Sewer Fund	(728,630)	-	(740,000)	(11,370)	102%
Debt Service Fund	(1,255,003)	(45,374)	(1,269,444)	(14,441)	101%
Capital Improvement Program Fund	-	-	(253,322)	(253,322)	-
Lottery Fund	(822,322)	-	(517,599)	304,723	63%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	-	-	(940,110)	(940,110)	-
Redevelopment Fund	-	(15)	(343,923)	(343,923)	-
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	-	-	-	-	-
Qualified Sinking Fund	-	-	-	-	-
Total Transfers Out	(4,236,116)	(373,565)	(4,888,861)	(652,745)	115%

NET TRANSFERS

General Fund	(1,329,868)	(328,176)	(758,621)	571,247	57%
Sewer Fund	(725,630)	-	(740,000)	(14,370)	102%
Debt Service Fund	(1,040,221)	(45,374)	(827,993)	212,228	80%
Capital Improvement Program Fund	1,142,500	45,374	865,876	(276,624)	76%
Lottery Fund	(822,322)	-	(517,599)	304,723	63%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	1,396,911	328,191	392,149	(1,004,762)	28%
Redevelopment Fund	200,000	(15)	596,188	396,188	298%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	728,630	-	740,000	11,370	102%
Qualified Sinking Fund	450,000	-	250,000	(200,000)	56%
Total Net Transfers	-	-	-	-	-

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

Total All Funds

	<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>
Total Bond Proceeds	18,000,000	-	-	(18,000,000)	0%

OTHER REVENUE: BOND PROCEEDS

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	38,778	928,816	(9,050,696)	9%
Off Street Parking Fund	750,000	19,801	555,375	(194,625)	74%
Redevelopment Fund	10,700,000	94,483	3,292,784	(7,407,216)	31%
Total Capital Improvement Program	21,479,512	153,061	4,814,976	(16,664,536)	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)	(425,576)	791,191	1,784,883
Sewer Fund	(103,479)	369,225	328,703	432,182
Debt Service Fund	(156,427)	143,975	(353,478)	(197,051)
Capital Improvement Program Fund	(314,601)	6,596	(62,692)	251,909
Lottery Fund	(325,978)	95,928	379,375	705,353
Economic Development Fund	(136,949)	1	26	136,975
Off Street Parking Fund	(479,016)	294,681	(1,216,917)	(737,901)
Redevelopment Fund	(3,092,118)	(18,497)	(1,913,611)	1,178,507
Police Academy	1,487	(5,294)	5,389	3,902
TIF 1A	-	-	29,450	29,450
TIF 1B	-	-	15,281	15,281
Sewer Reserve Fund	737,567	725	747,525	9,958
Qualified Sinking Fund	450,625	130	250,756	(199,869)
Net Activity	\$ (4,412,581)	461,895	(999,003)	3,413,579
			0	-

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

Total All Funds

<u>FUND BALANCE</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>As of FYE 9/30/2020</u>		<u>As of 9/30/2020</u>	<u>Variance</u>	<u>Notes</u>
General Fund	4,688,168		7,671,787	2,983,619	
Sewer Fund	978,985		1,422,990	444,005	
Debt Service Fund	2,354,279		3,438,704	1,084,425	
Capital Improvement Program Fund	(41,847)		(38,508)	3,339	
Lottery Fund	2,900,404		3,890,376	989,972	
Economic Development Fund	70,019		7,069	(62,950)	
Off Street Parking Fund	234,504		15,144	(219,360)	
Redevelopment Fund	2,416,093		3,805,897	1,389,804	
Police Academy	26,360		31,774	5,414	
TIF 1A	(3,420)		47,336	50,756	
TIF 1B	(19,136)		15,281	34,417	
Sewer Reserve Fund	1,944,692		1,957,259	12,567	
Qualified Sinking Fund	551,125		351,472	(199,653)	
Net Fund Balance	16,100,226	-	22,616,582	6,516,356	

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

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

General Fund

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property Taxes	\$ 8,673,516	\$ 620,521	\$ 8,535,987	\$ (137,529)	98%
Sales and use taxes	4,691,663	173,605	4,110,117	(581,546)	88%
Payments in Lieu of taxes	288,922	-	304,487	15,565	105%
State revenue	1,958,268	175,172	1,853,126	(105,142)	95%
Occupation and franchise taxes	883,900	8,497	847,152	(36,748)	96%
Hotel Occupation Tax	1,017,550	43,476	659,528	(358,022)	65%
Licenses and permits	440,250	70,132	484,478	44,228	110%
Interest income	28,708	3,041	54,576	25,868	190%
Recreation fees	172,710	4,874	77,777	(94,933)	45%
Special Services	19,500	1,728	20,500	1,000	105%
Grant Income	150,575	19,194	119,830	(30,745)	80%
Other	943,213	116,323	981,420	38,207	104%
Total Revenues	19,268,775	1,236,563	18,048,978	(1,219,797)	94%

Note 1: Due to other entity filing error, September sales tax understated by \$250,000; to be received in October; % of Budget would be 93%

EXPENDITURES

Administrative Services	555,523	39,970	514,186	(41,337)	93%
Mayor and Council	258,001	13,696	202,620	(55,381)	79%
Boards & Commissions	10,544	182	3,541	(7,003)	34%
Building Maintenance	666,644	51,857	434,529	(232,115)	65%
Administration	814,815	83,533	741,204	(73,611)	91%
Police and Animal Control	5,316,825	436,634	5,110,692	(206,133)	96%
Fire	2,181,863	180,934	2,164,581	(17,282)	99%
Community Development	687,211	42,094	579,849	(107,362)	84%
Public Works	3,982,560	245,842	3,208,703	(773,857)	81%
Recreation	887,273	46,559	586,359	(300,914)	66%
Library	908,468	62,761	777,389	(131,079)	86%
Information Technology	289,745	18,942	289,459	(286)	100%
Human Resources	1,023,722	56,797	876,065	(147,657)	86%
Public Transportation	109,385	7,156	80,991	(28,394)	74%
Finance	489,213	30,764	461,751	(27,462)	94%
Capital outlay	750,807	16,241	467,249	(283,558)	62%
Total Expenditures	18,932,599	1,333,963	16,499,167	(2,433,432)	87%

REVENUES NET OF EXPENDITURES	336,176	(97,401)	1,549,811	1,213,635
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OTHER FINANCING SOURCES (USES)

Operating transfers in (Lottery)	100,293	-	65,843	(34,450)	66%
Operating transfers out (DSF, OSP, CIP)	(1,430,161)	(328,176)	(824,464)	605,697	58%
Total other Financing Sources (Uses)	(1,329,868)	(328,176)	(758,621)	571,247	

NET FUND ACTIVITY	\$ (993,692)	\$ (425,576)	\$ 791,190.5	\$ 1,784,883
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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

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	\$ 433,120	\$ 4,083,095	\$ (194,710)	95%
Service charge and hook-up fees	128,210	12,903	135,384	7,174	106%
Miscellaneous	18	4	53	35	
Total Revenues	4,406,033	446,027	4,218,532	(187,501)	96%
EXPENDITURES					
Personnel Services	581,719	39,163	518,171	(63,548)	89%
Commodities	39,200	1,772	24,415	(14,785)	62%
Contract Services	2,989,841	10,277	2,490,281	(499,560)	83%
Maintenance	38,584	1,687	25,946	(12,638)	67%
Other	228	-	1,458	1,230	640%
Storm Water Grant	54,540	25,000	40,373	(14,167)	74%
Capital Outlay	33,829	-	25,167	(8,662)	74%
Total Expenditures	3,737,941	77,899	3,125,812	(612,129)	84%
OPERATING INCOME (LOSS)	668,092	368,128	1,092,721	424,629	Note 1
NON-OPERATING REVENUE (EXPENSE)					
Interest income	4,059	1,097	13,984	9,925	345%
	<u>4,059</u>	<u>1,097</u>	<u>13,984</u>	<u>9,925</u>	<u>345%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	672,151	369,225	1,106,704	434,553	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP & Sewer Reserve)	(728,630)	-	(740,000)	(11,370)	102%
Capital Improvement	(50,000)	-	(38,002)	11,998	76%
Total other Financing Sources (Uses)	(775,630)	-	(778,002)	(2,372)	100%
NET INCOME (LOSS)	\$ (103,479)	\$ 369,225	\$ 328,703	\$ 432,182	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	424,629
City of Omaha billing in arrears 1 months	(240,000)
Adjusted Operating Income Variance	<u>184,629</u>

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

	Debt Service Fund					% of Budget Used
	Budget	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Property Taxes	\$ 1,004,487	\$ 69,626	\$ 986,793	\$ (17,694)		98%
Sales and use taxes	2,345,832	86,802	1	2,055,059	(290,773)	88%
Payments in Lieu of taxes	93,506	-	37,284	(56,222)		40%
Other (Special Assessments; Fire Reimbursement)	581,714	42,222	508,102	(73,612)		87%
Interest income	11,937	1,403	26,898	14,961		225%
Total Revenues	4,037,476	200,053	3,614,136	(423,340)		90%

Note 1: Due to other entity filing error, September sales tax understated by \$125,000; to be received in October; % of Budget would be 93%

EXPENDITURES

Administration	12,834	696	19,834	7,000	155%
Fire Contract Bond	121,611	10,008	120,096	(1,515)	99%
Debt service					
Principal	2,605,000	-	2,605,000	-	100%
Interest	414,237	-	394,692	(19,545)	95%
Total Expenditures	3,153,682	10,704	3,139,621	(14,061)	100%

REVENUES NET OF EXPENDITURES	883,794	189,349	474,515	(409,279)	
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OTHER FINANCING SOURCES (USES)

Operating transfers in (GF Hwy Alloc)	214,782	-	441,451	226,669	206%
Operating transfers out (CIP, OSP)	(1,255,003)	(45,374)	(1,269,444)	(14,441)	101%
Total other Financing Sources (Uses)	(1,040,221)	(45,374)	(827,993)	212,228	

NET FUND ACTIVITY	\$ (156,427)	\$ 143,975	\$ (353,478)	\$ (197,051)	
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CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

Capital Fund						
	Budget	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used	
REVENUES						
Interest income	\$ 22,411	\$ -	\$ 248	\$ (22,163)	1%	
Grant Income	-	-	-	-	0%	
Special Assessment	-	-	-	-	0%	
Interagency	-	-	-	-	0%	
Total Revenues	22,411	-	248	(22,163)	1%	
EXPENDITURES						
Other	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	0%
REVENUES NET OF EXPENDITURES	22,411	-	248	(22,163)		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF, DSF)	1,142,500	45,374	1,119,197	(23,303)	98%	
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)	(38,778)	(928,816)	9,050,696	9%	
Total other Financing Sources (Uses)	(337,012)	6,596	(62,940)	274,072	19%	
NET FUND ACTIVITY	\$ (314,601)	\$ 6,596	\$ (62,692)	\$ 251,909		

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

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>
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REVENUES

Lottery Rev/Community Betterment	\$ 850,000	\$ 112,546	\$ 1,070,995	\$ 220,995	126%
Lottery Tax Form 51	340,000	27,465	318,980	(21,020)	94%
Event Revenue	-	-	-	-	0%
Interest income	16,420	2,223	28,953	12,533	176%
Miscellaneous / Other	-	1,050	10,493	10,493	0%
Total Revenues	1,206,420	143,284	1,429,421	223,001	118%

EXPENDITURES

Professional Services	160,735	(454)	71,799	(88,936)	45%
Salute to Summer	56,848	-	5,310	(51,538)	9%
Community Events	20,027	827	10,007	(10,020)	50%
Events - Marketing	59,747	19,518	87,641	27,894	147%
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	27,465	318,980	(31,020)	91%
Other	100	-	100	-	100%
Capital outlay	-	-	-	-	0%
Total Expenditures	710,076	47,356	532,447	(177,629)	75%

REVENUES NET OF EXPENDITURES

496,344	95,928	896,974	400,630
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OTHER FINANCING SOURCES (USES)

Operating transfers in	-	-	-	-	-
Operating transfers out (GF, SF, DSF)	(822,322)	-	(517,599)	304,723	63%
Total other Financing Sources (Uses)	(822,322)	-	(517,599)	304,723	63%

NET FUND ACTIVITY

\$ (325,978)	\$ 95,928	\$ 379,375	\$ 705,353
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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

Economic Development

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	% of Budget Used
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REVENUES

Other Income	\$ -	\$ -	\$ -	\$ -	
Interest income	517	1	26	(491)	
Total Revenues	517	1	26	(491)	

EXPENDITURES

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%

REVENUES NET OF EXPENDITURES	(136,949)	1	26	136,975	
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OTHER FINANCING SOURCES (USES)

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%

NET FUND ACTIVITY	\$ (136,949)	\$ 1	\$ 26	\$ 136,975	
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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

Off Street Parking

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
REVENUES					
Interest income	\$ 771	\$ 11	\$ 3,422	\$ 2,651	444%
Other Income	<u>115,000</u>	<u>1,632</u>	<u>11,782</u>	<u>(103,219)</u>	10%
Total Revenues	<u>115,771</u>	<u>1,643</u>	<u>15,203</u>	<u>(100,568)</u>	13%
EXPENDITURES					
General & Administrative	220,518	14,363	148,951	(71,567)	68%
Professional Services	76,500	-	1,301	(75,199)	2%
Maintenance	31,404	988	17,410	(13,994)	55%
Commodities	17,365	-	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>	<u>100%</u>
Total Expenditures	<u>1,241,698</u>	<u>15,352</u>	<u>1,068,895</u>	<u>(172,803)</u>	<u>86%</u>
REVENUES NET OF EXPENDITURES	<u>(1,125,927)</u>	<u>(13,709)</u>	<u>(1,053,692)</u>	<u>72,235</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF, RDF)	1,396,911	328,191	1,332,259	(64,652)	95%
Operating transfers out	-	-	(940,110)	(940,110)	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	<u>(750,000)</u>	<u>(19,801)</u>	<u>(555,375)</u>	<u>194,625</u>	<u>74%</u>
Total other Financing Sources (Uses)	<u>646,911</u>	<u>308,390</u>	<u>(163,226)</u>	<u>(810,137)</u>	<u>-25%</u>
NET FUND ACTIVITY	<u>\$ (479,016)</u>	<u>\$ 294,681</u>	<u>\$ (1,216,917)</u>	<u>\$ (737,901)</u>	

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

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

Redevelopment Fund

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	% of Budget Used
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REVENUES

Sales and use taxes	\$ 2,345,832	\$ 86,802	\$ 2,055,059	\$ (290,773)	88%
Franchise Fee & Occupation Tax	29,485	-	-	(29,485)	0%
Interest income	66,252	1,787	56,379	(9,873)	85%
Total Revenues	2,441,569	88,589	2,111,438	(330,131)	86%

Note 1: Due to other entity filing error, September sales tax understated by \$125,000; to be received in October; % of Budget would be 93%

EXPENDITURES

Community Development	-	-	-	-	0%
Professional Services	200,000	12,558	36,865	(163,135)	18%
Financial / Legal Fees	100,500	30	155,900	55,400	155%
Debt service: (Warrants)					
Principal	505,000	-	505,000	-	100%
Interest	728,187	-	630,688	(97,500)	87%
Total Expenditures	1,533,687	12,588	1,328,453	(205,234)	87%

REVENUES NET OF EXPENDITURES	907,882	76,001	782,985	(124,897)	
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OTHER FINANCING SOURCES (USES)

Operating transfers in	200,000	-	940,110	740,110	470%
Operating transfers out (OSP)	-	(15)	(343,923)	(343,923)	0%
Bond/registered warrant proceeds	6,500,000	-	-	(6,500,000)	0%
Capital Improvement	(10,700,000)	(94,483)	(3,292,784)	7,407,216	31%
Total other Financing Sources (Uses)	(4,000,000)	(94,498)	(2,696,596)	1,303,404	
NET FUND ACTIVITY	\$ (3,092,118)	\$ (18,497)	\$ (1,913,611)	\$ 1,178,507	

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

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

Police Academy 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>
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REVENUES

Other Income	\$ 100,000	\$ -	\$ 102,405	\$ 2,405	102%
Interest income	83	7	258	175	311%
Total Revenues	100,083	7	102,663	2,580	103%

EXPENDITURES

Personnel Services	79,672	6,145	78,426	(1,246)	98%
Commodities	3,535	-	1,239	(2,296)	35%
Contract Services	11,854	(1,245)	7,252	(4,602)	61%
Other Charges	3,535	400	10,358	6,823	293%
Total Expenditures	98,596	5,300	97,274	(1,322)	99%

REVENUES NET OF EXPENDITURES

	1,487	(5,294)	5,389	3,902
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OTHER FINANCING SOURCES (USES)

Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	-	-	-	-	-
NET FUND ACTIVITY	\$ 1,487	\$ (5,294)	\$ 5,389	\$ 3,902	

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

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

	TIF 1A				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
<u>REVENUES</u>					
Property Tax	\$ 541,612	\$ -	\$ 95,628	\$ (445,984)	18%
Total Revenues	<u>541,612</u>	<u>-</u>	<u>95,628</u>	<u>(445,984)</u>	<u>18%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	5,416	-	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>-</u>	<u>66,179</u>	<u>(475,433)</u>	<u>-</u>
REVENUES NET OF EXPENDITURES	<u>-</u>	<u>-</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>-</u>
NET FUND ACTIVITY	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 29,450</u>	<u>\$ 29,450</u>	

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

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

TIF 1B

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	% of Budget Used
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REVENUES

Property Tax	\$ _____ -	\$ _____ -	\$ 30,870	\$ 30,870	0%
Total Revenues	_____ -	_____ -	30,870	30,870	0%

EXPENDITURES

Other	- _____	- _____	15,281	15,281	0%
Contract Services	- _____	- _____	309	309	0%
Total Expenditures	_____ -	_____ -	15,589	15,589	_____

REVENUES NET OF EXPENDITURES

	_____ -	_____ -	15,281	15,281
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OTHER FINANCING SOURCES (USES)

Operating transfers in	- _____	- _____	- _____	- _____	0%
Operating transfers out	- _____	- _____	- _____	- _____	0%
Total other Financing Sources (Uses)	_____ -	_____ -	_____ -	_____ -	_____

NET FUND ACTIVITY

	\$ _____ -	\$ _____ -	\$ 15,281	\$ 15,281
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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

Sewer Reserve Fund

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	% of Budget Used
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REVENUES

Interest income	\$ 8,937	\$ 725	\$ 7,525	\$ (1,412)	84%
Total Revenues	<u>8,937</u>	<u>725</u>	<u>7,525</u>	<u>(1,412)</u>	<u>84%</u>

EXPENDITURES

Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>REVENUES NET OF EXPENDITURES</u>	<u>8,937</u>	<u>725</u>	<u>7,525</u>	<u>(1,412)</u>	
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OTHER FINANCING SOURCES (USES)

Operating transfers in	728,630	-	740,000	11,370	102%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>728,630</u>	<u>-</u>	<u>740,000</u>	<u>11,370</u>	

<u>NET FUND ACTIVITY</u>	<u>\$ 737,567</u>	<u>\$ 725</u>	<u>\$ 747,525</u>	<u>\$ 9,958</u>	
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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES

For the Twelve months ending September 30, 2020

100% of the Fiscal Year 2020

Preliminary

Qualified Sinking Fund

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	% of Budget Used
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REVENUES

Interest income	\$ 625	\$ 130	\$ 756	\$ 131	121%
Total Revenues	<u>625</u>	<u>130</u>	<u>756</u>	<u>131</u>	<u>121%</u>

EXPENDITURES

Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

<u>REVENUES NET OF EXPENDITURES</u>	<u>625</u>	<u>130</u>	<u>756</u>	<u>131</u>	
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OTHER FINANCING SOURCES (USES)

Operating transfers in	450,000	-	250,000	(200,000)	56%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>450,000</u>	<u>-</u>	<u>250,000</u>	<u>(200,000)</u>	

<u>NET FUND ACTIVITY</u>	<u>\$ 450,625</u>	<u>\$ 130</u>	<u>\$ 250,756</u>	<u>\$ (199,869)</u>	
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