

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| | Total All Funds | | | | | % of Budget Used |
|---|------------------------------|-----------------------|-----------------------|-----------------------|--|---------------------|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | | |
| OPERATING REVENUES | | | | | | |
| General Fund | \$ 18,573,006 | \$ 903,844 | \$ 2,303,177 | \$ (16,269,829) | | 12% |
| Sewer Fund | 4,469,263 | 2,527 | 457,224 | (4,012,039) | | 10% |
| Debt Service Fund | 3,401,489 | 250,931 | 656,899 | (2,744,590) | | 19% |
| Capital Improvement Program Fund | 387 | - | - | (387) | | 0% |
| Lottery Fund | 940,945 | 137,119 | 263,260 | (677,685) | | 28% |
| Economic Development Fund | 10,070 | 1 | 2 | (10,068) | | 0% |
| Off Street Parking Fund | 24,111 | 157 | 1,770 | (22,341) | | 7% |
| Redevelopment Fund | 2,038,587 | 206,833 | 560,983 | (1,477,604) | | 28% |
| Police Academy | 148,423 | 19 | 130,038 | (18,385) | | 88% |
| TIF 1A | 305,081 | - | - | (305,081) | | 0% |
| TIF 1B | 418,803 | - | - | (418,803) | | 0% |
| Sewer Reserve Fund | 17,747 | - | 491 | (17,256) | | 3% |
| Qualified Sinking Fund | 3,757 | - | 88 | (3,669) | | 2% |
| Total Operating Revenues | 30,351,669 | 1,501,431 | 4,373,931 | (25,977,738) | | 14% |
| OPERATING EXPENDITURES | | | | | | |
| General Fund | 19,306,753 | 1,393,649 | 3,142,855 | (16,163,898) | | 16% |
| Sewer Fund | 4,034,908 | 60,470 | 132,361 | (3,902,547) | | 3% |
| Debt Service Fund | 3,334,779 | 188,570 | 231,450 | (3,103,329) | | 7% |
| Capital Improvement Program Fund | - | - | - | - | | 0% |
| Lottery Fund | 685,187 | 40,696 | 89,267 | (595,920) | | 13% |
| Economic Development Fund | 82,510 | - | - | (82,510) | | 0% |
| Off Street Parking Fund | 1,098,065 | 15,334 | 29,037 | (1,069,028) | | 3% |
| Redevelopment Fund | 1,807,575 | - | 6,676 | (1,800,899) | | 0% |
| Police Academy | 116,612 | 9,869 | 20,589 | (96,023) | | 18% |
| TIF 1A | 352,417 | - | - | (352,417) | | 0% |
| TIF 1B | 434,083 | - | - | (434,083) | | 0% |
| Sewer Reserve Fund | - | - | - | - | | 0% |
| Qualified Sinking Fund | - | - | - | - | | 0% |
| Total Operating Expenditures | 31,252,889 | 1,708,587 | 3,652,235 | (27,600,654) | | 12% |
| OPERATING REVENUES NET OF EXPENDITURES | | | | | | |
| General Fund | (733,747) | (489,805) | (839,677) | (105,930) | | |
| Sewer Fund | 434,355 | (57,943) | 324,863 | (109,492) | | |
| Debt Service Fund | 66,710 | 62,361 | 425,449 | 358,739 | | |
| Capital Improvement Program Fund | 387 | - | - | (387) | | |
| Lottery Fund | 255,758 | 96,423 | 173,993 | (81,765) | | |
| Economic Development Fund | (72,440) | 1 | 2 | 72,442 | | |
| Off Street Parking Fund | (1,073,954) | (15,177) | (27,267) | 1,046,687 | | |
| Redevelopment Fund | 231,012 | 206,833 | 554,307 | 323,295 | | |
| Police Academy | 31,811 | (9,849) | 109,449 | 77,638 | | |
| TIF 1A | (47,336) | - | - | 47,336 | | |
| TIF 1B | (15,280) | - | - | 15,280 | | |
| Sewer Reserve Fund | 17,747 | - | 491 | (17,256) | | |
| Qualified Sinking Fund | 3,757 | - | 88 | (3,669) | | |
| Operating Revenues Net of Expenditures | (901,220) | (207,156) | 721,696 | 1,622,916 | | (0) |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| Total All Funds | | | | |
|------------------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------------|
| Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |

OTHER FINANCING SOURCES & USES

TRANSFERS IN

| | | | | | |
|----------------------------------|------------------|----------|----------|--------------------|-----------|
| General Fund | 193,867 | - | - | (193,867) | 0% |
| Sewer Fund | 350,000 | - | - | (350,000) | 0% |
| Debt Service Fund | 577,831 | - | - | (577,831) | 0% |
| Capital Improvement Program Fund | 484,445 | - | - | (484,445) | 0% |
| Lottery Fund | - | - | - | - | - |
| Economic Development Fund | 82,510 | - | - | (82,510) | 0% |
| Off Street Parking Fund | 1,275,065 | - | - | (1,275,065) | 0% |
| Redevelopment Fund | - | - | - | - | - |
| Police Academy | - | - | - | - | - |
| TIF 1A | - | - | - | - | - |
| TIF 1B | - | - | - | - | - |
| Sewer Reserve Fund | - | - | - | - | - |
| Qualified Sinking Fund | 50,000 | - | - | (50,000) | 0% |
| Total Transfers In | 3,013,718 | - | - | (3,013,718) | 0% |

TRANSFERS OUT

| | | | | | |
|----------------------------------|--------------------|----------|----------|------------------|-----------|
| General Fund | (940,943) | - | - | 940,943 | 0% |
| Sewer Fund | - | - | - | - | - |
| Debt Service Fund | (1,182,985) | - | - | 1,182,985 | 0% |
| Capital Improvement Program Fund | - | - | - | - | - |
| Lottery Fund | (293,867) | - | - | 293,867 | 0% |
| Economic Development Fund | - | - | - | - | - |
| Off Street Parking Fund | - | - | - | - | - |
| Redevelopment Fund | (245,923) | - | - | 245,923 | 0% |
| Police Academy | - | - | - | - | - |
| TIF 1A | - | - | - | - | - |
| TIF 1B | - | - | - | - | - |
| Sewer Reserve Fund | (350,000) | - | - | 350,000 | 0% |
| Qualified Sinking Fund | - | - | - | - | - |
| Total Transfers Out | (3,013,718) | - | - | 3,013,718 | 0% |

NET TRANSFERS

| | | | | | |
|----------------------------------|-----------|----------|----------|-------------|----------|
| General Fund | (747,076) | - | - | 747,076 | 0% |
| Sewer Fund | 350,000 | - | - | (350,000) | 0% |
| Debt Service Fund | (605,154) | - | - | 605,154 | 0% |
| Capital Improvement Program Fund | 484,445 | - | - | (484,445) | 0% |
| Lottery Fund | (293,867) | - | - | 293,867 | 0% |
| Economic Development Fund | 82,510 | - | - | (82,510) | 0% |
| Off Street Parking Fund | 1,275,065 | - | - | (1,275,065) | 0% |
| Redevelopment Fund | (245,923) | - | - | 245,923 | 0% |
| Police Academy | - | - | - | - | - |
| TIF 1A | - | - | - | - | - |
| TIF 1B | - | - | - | - | - |
| Sewer Reserve Fund | (350,000) | - | - | 350,000 | 0% |
| Qualified Sinking Fund | 50,000 | - | - | (50,000) | 0% |
| Total Net Transfers | - | - | - | - | - |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| | Total All Funds | | | | |
|-------------------------------------|------------------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
| OTHER REVENUE: BOND PROCEEDS | | | | | |
| Sewer Fund | - | - | - | - | 0% |
| Capital Improvement Program Fund | 6,490,000 | - | - | (6,490,000) | 0% |
| Economic Development Fund | 3,000,000 | - | - | (3,000,000) | 0% |
| Off Street Parking Fund | - | - | - | - | - |
| Redevelopment Fund | 9,615,000 | - | - | (9,615,000) | 0% |
| Total Bond Proceeds | 19,105,000 | - | - | (19,105,000) | 0% |

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

| | | | | | |
|--|-------------------|---------------|---------------|---------------------|-----------|
| Sewer Fund | 630,000 | 259 | 259 | (629,741) | 0% |
| Capital Improvement Program Fund | 6,979,445 | 238 | 2,385 | (6,977,060) | 0% |
| Off Street Parking Fund | 100,000 | - | 1,641 | (98,359) | 2% |
| Redevelopment Fund | 4,181,000 | 10,699 | 27,752 | (4,153,248) | 1% |
| Total Capital Improvement Program | 11,890,445 | 11,195 | 32,037 | (11,858,408) | 0% |

OTHER EXPENDITURES: EDP GRANT

| | | | | | |
|---------------------------|------------------|----------|----------|--------------------|-----------|
| Economic Development Fund | 1,000,000 | - | - | (1,000,000) | 0% |
|---------------------------|------------------|----------|----------|--------------------|-----------|

NET FUND ACTIVITY

| | | | | |
|----------------------------------|---------------------|------------------|----------------|--------------------|
| General Fund | (1,480,823) | (489,805) | (839,677) | 641,146 |
| Sewer Fund | 154,355 | (58,202) | 324,604 | 170,249 |
| Debt Service Fund | (538,444) | 62,361 | 425,449 | 963,893 |
| Capital Improvement Program Fund | (4,613) | (238) | (2,385) | 2,228 |
| Lottery Fund | (38,109) | 96,423 | 173,993 | 212,102 |
| Economic Development Fund | 2,010,070 | 1 | 2 | (2,010,068) |
| Off Street Parking Fund | 101,111 | (15,177) | (28,908) | (130,019) |
| Redevelopment Fund | 5,419,089 | 196,134 | 526,555 | (4,892,534) |
| Police Academy | 31,811 | (9,849) | 109,449 | 77,638 |
| TIF 1A | (47,336) | - | - | 47,336 |
| TIF 1B | (15,280) | - | - | 15,280 |
| Sewer Reserve Fund | (332,253) | - | 491 | 332,744 |
| Qualified Sinking Fund | 53,757 | - | 88 | (53,669) |
| Net Activity | \$ 5,313,335 | (218,352) | 689,660 | (4,623,675) |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| | Total All Funds | | | | |
|----------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
| | <u>Budget</u> <u>(12 month)</u> | <u>MTD</u> <u>Actual</u> | <u>YTD</u> <u>Actual</u> | Over(under) <u>Budget</u> | % of Budget <u>Used</u> |
| FUND BALANCE | <u>As of 9/30/2021</u> | | <u>As of 11/30/2020</u> | | <u>Variance</u> |
| General Fund | 6,063,848 | | 7,790,543 | 1,726,695 | |
| Sewer Fund | 1,064,689 | | 1,747,594 | 682,905 | |
| Debt Service Fund | 2,546,407 | | 3,864,152 | 1,317,745 | |
| Capital Improvement Program Fund | 36,922 | | (40,892) | (77,814) | |
| Lottery Fund | 3,813,883 | | 4,055,098 | 241,215 | |
| Economic Development Fund | 2,017,138 | | 7,071 | (2,010,067) | |
| Off Street Parking Fund | 165,570 | | (13,764) | (179,334) | |
| Redevelopment Fund | 8,831,835 | | 4,320,169 | (4,511,666) | |
| Police Academy | 58,683 | | 141,222 | 82,539 | |
| TIF 1A | - | | 47,336 | 47,336 | |
| TIF 1B | - | | 15,281 | 15,281 | |
| Sewer Reserve Fund | 1,623,681 | | 1,957,750 | 334,069 | |
| Qualified Sinking Fund | 404,998 | | 351,561 | (53,437) | |
| Net Fund Balance | 26,627,654 | - | 24,243,121 | (2,384,533) | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| General Fund | | | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|--|
| | <u>Budget</u> (12 month) | <u>MTD</u> <u>Actual</u> | <u>YTD</u> <u>Actual</u> | Over(under) <u>Budget</u> | % of Budget <u>Used</u> | |
| REVENUES | | | | | | |
| Property Taxes | \$ 9,393,170 | S 60,356 | S 187,417 | S (9,205,753) | 2% | |
| Sales and use taxes | 3,887,077 | 413,423 | 1,118,431 | (2,768,646) | 29% | |
| Payments in Lieu of taxes | 356,710 | - | - | (356,710) | 0% | |
| State revenue | 1,739,301 | 175,620 | 396,189 | (1,343,112) | 23% | |
| Occupation and franchise taxes | 885,022 | 8,251 | 41,497 | (843,525) | 5% | |
| Hotel Occupation Tax | 363,215 | 39,527 | 78,768 | (284,447) | 22% | |
| Licenses and permits | 457,113 | 9,551 | 183,694 | (273,419) | 40% | |
| Interest income | 67,207 | 1,815 | 3,633 | (63,574) | 5% | |
| Recreation fees | 171,782 | 14,976 | 29,093 | (142,689) | 17% | |
| Special Services | 24,000 | 6,142 | 7,314 | (16,686) | 30% | |
| Grant Income | 151,710 | 55,671 | 57,846 | (93,864) | 38% | |
| Other | 1,076,699 | 118,513 | 199,295 | (877,404) | 19% | |
| Total Revenues | 18,573,006 | 903,844 | 2,303,177 | (16,269,829) | 12% | |
| EXPENDITURES | | | | | | |
| Administrative Services | 582,929 | 40,956 | 105,921 | (477,008) | 18% | |
| Mayor and Council | 220,064 | 15,769 | 32,509 | (187,555) | 15% | |
| Boards & Commissions | 6,335 | - | 107 | (6,228) | 2% | |
| Building Maintenance | 635,049 | 34,215 | 68,870 | (566,179) | 11% | |
| Administration | 689,538 | 57,483 | 120,530 | (569,008) | 17% | |
| Police and Animal Control | 5,406,114 | 391,335 | 1,007,640 | (4,398,474) | 19% | |
| Fire | 2,412,062 | 192,264 | 383,403 | (2,028,659) | 16% | |
| Community Development | 675,426 | 42,670 | 109,734 | (565,692) | 16% | |
| Public Works | 4,157,840 | 228,634 | 591,450 | (3,566,390) | 14% | |
| Recreation | 860,732 | 50,191 | 124,060 | (736,672) | 14% | |
| Library | 948,460 | 67,199 | 160,747 | (787,713) | 17% | |
| Information Technology | 399,586 | 11,914 | 27,621 | (371,965) | 7% | |
| Human Resources | 1,001,387 | 59,772 | 132,491 | (868,896) | 13% | |
| Public Transportation | 111,198 | 5,128 | 15,881 | (95,317) | 14% | |
| Finance | 475,544 | 27,618 | 62,782 | (412,762) | 13% | |
| Communication | 216,020 | 7,420 | 25,823 | (190,197) | 12% | |
| Capital outlay | 508,469 | 161,081 | 173,287 | (335,182) | 34% | |
| Total Expenditures | 19,306,753 | 1,393,649 | 3,142,855 | (16,163,898) | 16% | |
| REVENUES NET OF EXPENDITURES | (733,747) | (489,805) | (839,677) | (105,930) | | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in (Lottery) | 193,867 | - | - | (193,867) | 0% | |
| Operating transfers out (DSF, OSP, CIP) | (940,943) | - | - | 940,943 | 0% | |
| Total other Financing Sources (Uses) | (747,076) | - | - | 747,076 | | |
| NET FUND ACTIVITY | \$ (1,480,823) | S (489,805) | S (839,677.4) | S 641,146 | | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| Sewer Fund | | | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|---------------------|--|
| | <u>Budget</u> (12 month) | <u>MTD</u> <u>Actual</u> | <u>YTD</u> <u>Actual</u> | Over(under) <u>Budget</u> | % of Budget Used | |
| REVENUES | | | | | | |
| User fees | S 4,336,482 | S - | S 356,189 | S (3,980,293) | 8% | |
| Service charge and hook-up fees | 123,065 | 2,499 | 100,686 | (22,379) | 82% | |
| Grant Income | - | - | - | - | 0% | |
| Miscellaneous | 19 | 3 | 13 | (6) | - | |
| Total Revenues | 4,459,566 | 2,502 | 456,888 | (4,002,678) | 10% | |
| EXPENDITURES | | | | | | |
| Personnel Services | 549,189 | 40,655 | 99,658 | (449,531) | 18% | |
| Commodities | 35,356 | 1,262 | 2,185 | (33,171) | 6% | |
| Contract Services | 3,065,964 | 10,690 | 21,457 | (3,044,507) | 1% | |
| Maintenance | 39,084 | 2,509 | 3,706 | (35,378) | 9% | |
| Other | 230 | - | - | (230) | 0% | |
| Storm Water Grant | 55,085 | 5,355 | 5,355 | (49,730) | 10% | |
| Capital Outlay | 290,000 | - | - | (290,000) | 0% | |
| Total Expenditures | 4,034,908 | 60,470 | 132,361 | (3,902,547) | 3% | |
| OPERATING INCOME (LOSS) | 424,658 | (57,968) | 324,528 | (100,130) | Note 1 | |
| NON-OPERATING REVENUE (EXPENSE) | | | | | | |
| Interest income | 9,697 | 25 | 335 | (9,362) | 3% | |
| | <u>9,697</u> | <u>25</u> | <u>335</u> | <u>(9,362)</u> | <u>3%</u> | |
| INCOME (LOSS) BEFORE OPERATING TRANSFERS | 434,355 | (57,943) | 324,863 | (109,492) | | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in (Lottery Events) | 350,000 | - | - | (350,000) | 0% | |
| Operating transfers out (CIP & Sewer Reserve) | - | - | - | - | 0% | |
| Bond/registered warrant proceeds | - | - | - | - | 0% | |
| Capital Improvement | (630,000) | (259) | (259) | 629,741 | 0% | |
| Total other Financing Sources (Uses) | (280,000) | (259) | (259) | 279,741 | 0% | |
| NET INCOME (LOSS) | S 154,355 | S (58,202) | S 324,604 | S 170,249 | | |

Note 1: Restatement of Operating Income Variance

| | |
|---|-------------------------|
| Operating Income Variance | (100,130) |
| City of Omaha billing in arrears 2 months | (480,000) |
| Adjusted Operating Income Variance | <u><u>(580,130)</u></u> |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

Debt Service Fund

| | <u>Budget</u> (12 month) | <u>MTD</u> <u>Actual</u> | <u>YTD</u> <u>Actual</u> | Over(under) <u>Budget</u> | % of Budget <u>Used</u> |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
| REVENUES | | | | | |
| Property Taxes | \$ 891,190 | \$ 1,980 | \$ 12,223 | \$ (878,967) | 1% |
| Sales and use taxes | 1,943,539 | 206,711 | 559,216 | (1,384,323) | 29% |
| Payments in Lieu of taxes | 35,279 | - | - | (35,279) | 0% |
| Other (Special Assessments; Fire Reimbursement) | 503,714 | 41,976 | 83,952 | (419,762) | 17% |
| Interest income | 27,767 | 263 | 1,509 | (26,258) | 5% |
| Total Revenues | 3,401,489 | 250,931 | 656,899 | (2,744,590) | 19% |

EXPENDITURES

| | | | | | |
|---------------------------|------------------|----------------|----------------|--------------------|-----------|
| Administration | 98,571 | 17 | 119 | (98,452) | 0% |
| Fire Contract Bond | 122,906 | 17,794 | 35,588 | (87,318) | 29% |
| Debt service | | | | | |
| Principal | 2,645,000 | 160,000 | 160,000 | (2,485,000) | 6% |
| Interest | 468,302 | 10,759 | 35,743 | (432,559) | 8% |
| Total Expenditures | 3,334,779 | 188,570 | 231,450 | (3,103,329) | 7% |

REVENUES NET OF EXPENDITURES

| | | | | |
|--|---------------|---------------|----------------|----------------|
| | 66,710 | 62,361 | 425,449 | 358,739 |
|--|---------------|---------------|----------------|----------------|

OTHER FINANCING SOURCES (USES)

| | | | | | |
|---|---------------------|------------------|-------------------|-------------------|----|
| Operating transfers in (GF Hwy Alloc) | 577,831 | - | - | (577,831) | 0% |
| Operating transfers out (CIP, OSP) | (1,182,985) | - | - | 1,182,985 | 0% |
| Total other Financing Sources (Uses) | (605,154) | - | - | 605,154 | |
| NET FUND ACTIVITY | \$ (538,444) | \$ 62,361 | \$ 425,449 | \$ 963,893 | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| Capital Fund | | | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|--|
| | <u>Budget</u> (12 month) | <u>MTD</u> <u>Actual</u> | <u>YTD</u> <u>Actual</u> | Over(under) <u>Budget</u> | % of Budget <u>Used</u> | |
| REVENUES | | | | | | |
| Interest income | \$ 387 | \$ - | \$ - | \$ (387) | 0% | |
| Grant Income | - | - | - | - | 0% | |
| Special Assessment | - | - | - | - | 0% | |
| Interagency | - | - | - | - | 0% | |
| Total Revenues | 387 | - | - | (387) | 0% | |
| EXPENDITURES | | | | | | |
| Other | - | - | - | - | 0% | |
| Total Expenditures | - | - | - | - | 0% | |
| REVENUES NET OF EXPENDITURES | 387 | - | - | (387) | | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in (GF, DSF) | 484,445 | - | - | (484,445) | 0% | |
| Operating transfers out (DSF) | - | - | - | - | 0% | |
| Bond/registered warrant proceeds | 6,490,000 | - | - | (6,490,000) | 0% | |
| Capital outlay | (6,979,445) | (238) | (2,385) | 6,977,060 | 0% | |
| Total other Financing Sources (Uses) | (5,000) | (238) | (2,385) | 2,615 | 48% | |
| NET FUND ACTIVITY | \$ (4,613) | \$ (238) | \$ (2,385) | \$ 2,228 | | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| Lottery Fund | | | | | | |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|--|
| | <u>Budget</u> (12 month) | <u>MTD</u> <u>Actual</u> | <u>YTD</u> <u>Actual</u> | Over(under) <u>Budget</u> | % of Budget <u>Used</u> | |
| REVENUES | | | | | | |
| Lottery Rev/Community Betterment | \$ 645,147 | \$ 92,673 | \$ 188,620 | \$ (456,527) | 29% | |
| Lottery Tax Form 51 | 258,067 | 27,569 | 56,942 | (201,125) | 22% | |
| Interest income | 37,731 | 99 | 320 | (37,411) | 1% | |
| Miscellaneous / Other | - | 16,778 | 17,378 | 17,378 | 0% | |
| Total Revenues | 940,945 | 137,119 | 263,260 | (677,685) | 28% | |
| EXPENDITURES | | | | | | |
| Professional Services | 174,735 | 3,933 | 4,052 | (170,683) | 2% | |
| Salute to Summer | 150,127 | - | 176 | (149,951) | 0% | |
| Community Events | 29,840 | 1,032 | 8,621 | (21,219) | 29% | |
| Events - Marketing | 60,000 | 8,162 | 19,476 | (40,524) | 32% | |
| Recreation Events | 1,518 | - | - | (1,518) | 0% | |
| Concert & Movie Nights | 10,900 | - | - | (10,900) | 0% | |
| State Taxes | 258,067 | 27,569 | 56,942 | (201,125) | 22% | |
| Total Expenditures | 685,187 | 40,696 | 89,267 | (595,920) | 13% | |
| REVENUES NET OF EXPENDITURES | 255,758 | 96,423 | 173,993 | (81,765) | | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in | - | - | - | - | - | |
| Operating transfers out (GF, SF, DSF) | (293,867) | - | - | 293,867 | 0% | |
| Total other Financing Sources (Uses) | (293,867) | - | - | 293,867 | 0% | |
| NET FUND ACTIVITY | \$ (38,109) | \$ 96,423 | \$ 173,993 | \$ 212,102 | | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| | Economic Development | | | | |
|---|------------------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------------|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
| REVENUES | | | | | |
| Other Income | \$ - | \$ - | \$ - | \$ - | - |
| Interest income | 10,070 | 1 | 2 | (10,068) | |
| Total Revenues | 10,070 | 1 | 2 | (10,068) | |
| EXPENDITURES | | | | | |
| Professional Services | 34,500 | - | - | (34,500) | 0% |
| Debt service: (Warrants) | - | - | - | - | 0% |
| Principal | - | - | - | - | 0% |
| Interest | 48,010 | - | - | (48,010) | 0% |
| Total Expenditures | 82,510 | - | - | (82,510) | 0% |
| REVENUES NET OF EXPENDITURES | (72,440) | 1 | 2 | 72,442 | |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in (GF, DSF) | 82,510 | - | - | (82,510) | 0% |
| Operating transfers out | - | - | - | - | 0% |
| Bond/registered warrant proceeds | 3,000,000 | - | - | (3,000,000) | 0% |
| Community Development - Grant | (1,000,000) | - | - | 1,000,000 | 0% |
| Total other Financing Sources (Uses) | 2,082,510 | - | - | (2,082,510) | 0% |
| NET FUND ACTIVITY | \$ 2,010,070 | \$ 1 | \$ 2 | \$ (2,010,068) | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| | Off Street Parking | | | | | % of Budget Used |
|---|------------------------------|---------------------------|---------------------------|-------------------------------|--|---------------------|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | | |
| REVENUES | | | | | | |
| Interest income | \$ 1,111 | \$ 5 | \$ 10 | \$ (1,101) | | 1% |
| Other Income | <u>23,000</u> | <u>152</u> | <u>1,760</u> | <u>(21,240)</u> | | 8% |
| Total Revenues | <u>24,111</u> | <u>157</u> | <u>1,770</u> | <u>(22,341)</u> | | 7% |
| EXPENDITURES | | | | | | |
| General & Administrative | 160,326 | 15,334 | 29,037 | (131,289) | | 18% |
| Professional Services | 780 | - | - | (780) | | 0% |
| Maintenance | 32,276 | - | - | (32,276) | | 0% |
| Commodities | 11,000 | - | - | (11,000) | | 0% |
| Debt service: (Warrants) | | | | | | |
| Principal | 695,000 | - | - | (695,000) | | 0% |
| Interest | <u>198,683</u> | <u>-</u> | <u>-</u> | <u>(198,683)</u> | | <u>0%</u> |
| Total Expenditures | <u>1,098,065</u> | <u>15,334</u> | <u>29,037</u> | <u>(1,069,028)</u> | | 3% |
| REVENUES NET OF EXPENDITURES | <u>(1,073,954)</u> | <u>(15,177)</u> | <u>(27,267)</u> | <u>1,046,687</u> | | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in (GF, DSF, RDF) | 1,275,065 | - | - | (1,275,065) | | 0% |
| Operating transfers out | - | - | - | - | | 0% |
| Bond/registered warrant proceeds | - | - | - | - | | 0% |
| Capital Improvement | <u>(100,000)</u> | <u>-</u> | <u>(1,641)</u> | <u>98,359</u> | | <u>2%</u> |
| Total other Financing Sources (Uses) | <u>1,175,065</u> | <u>-</u> | <u>(1,641)</u> | <u>(1,176,706)</u> | | 0% |
| NET FUND ACTIVITY | <u>\$ 101,111</u> | <u>\$ (15,177)</u> | <u>\$ (28,908)</u> | <u>\$ (130,019)</u> | | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| | Redevelopment Fund | | | | | % of Budget Used |
|---|------------------------------|-----------------------|-----------------------|-------------------------------|--|---------------------|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | | |
| REVENUES | | | | | | |
| Sales and use taxes | \$ 1,943,539 | \$ 206,711 | \$ 559,216 | \$ (1,384,323) | | 29% |
| Franchise Fee & Occupation Tax | 34,657 | - | - | (34,657) | | 0% |
| Interest income | 60,391 | 122 | 1,768 | (58,623) | | 3% |
| Total Revenues | 2,038,587 | 206,833 | 560,983 | (1,477,604) | | 28% |
| EXPENDITURES | | | | | | |
| Professional Services | 99,700 | - | 514 | (99,186) | | 1% |
| Financial / Legal Fees | 196,750 | - | 6,163 | (190,587) | | 3% |
| Debt service: (Warrants) | | | | | | 0% |
| Principal | 750,000 | - | - | (750,000) | | 0% |
| Interest | 761,125 | - | - | (761,125) | | 0% |
| Total Expenditures | 1,807,575 | - | 6,676 | (1,800,899) | | 0% |
| REVENUES NET OF EXPENDITURES | 231,012 | 206,833 | 554,307 | 323,295 | | |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Operating transfers in | - | - | - | - | | 0% |
| Operating transfers out (OSP) | (245,923) | - | - | 245,923 | | 0% |
| Bond/registered warrant proceeds | 9,615,000 | - | - | (9,615,000) | | 0% |
| Capital Improvement | (4,181,000) | (10,699) | (27,752) | 4,153,248 | | 1% |
| Total other Financing Sources (Uses) | 5,188,077 | (10,699) | (27,752) | (5,215,829) | | |
| NET FUND ACTIVITY | \$ 5,419,089 | \$ 196,134 | \$ 526,555 | \$ (4,892,534) | | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| Police Academy Fund | | | | | | |
|--|------------------------------------|-----------------------------|-----------------------------|-------------------------------------|--------------------|--|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | % of budget | |
| | Actual | Actual | Actual | Used | | |
| <u>REVENUES</u> | | | | | | |
| Other Income | \$ 148,000 | \$ - | \$ 130,000 | \$ (18,000) | 88% | |
| Interest income | 423 | 19 | 38 | (385) | 9% | |
| Total Revenues | 148,423 | 19 | 130,038 | (18,385) | 88% | |
| <u>EXPENDITURES</u> | | | | | | |
| Personnel Services | 97,692 | 7,499 | 17,377 | (80,315) | 18% | |
| Commodities | 2,150 | - | 560 | (1,591) | 26% | |
| Contract Services | 11,970 | 1,127 | 1,411 | (10,559) | 12% | |
| Other Charges | 4,800 | 1,242 | 1,242 | (3,558) | 26% | |
| Total Expenditures | 116,612 | 9,869 | 20,589 | (96,023) | 18% | |
| <u>REVENUES NET OF EXPENDITURES</u> | 31,811 | (9,849) | 109,449 | 77,638 | | |
| <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> | \$ 31,811 | \$ (9,849) | \$ 109,449 | \$ 77,638 | | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| TIF 1A | | | | | |
|--|------------------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
| <u>REVENUES</u> | | | | | |
| Property Tax | \$ 305,081 | \$ - | \$ - | \$ (305,081) | 0% |
| Total Revenues | \$ 305,081 | \$ - | \$ - | \$ (305,081) | 0% |
| <u>EXPENDITURES</u> | | | | | |
| TIF Distributed Funds | 349,366 | - | - | (349,366) | 0% |
| Contract Services | 3,051 | - | - | (3,051) | 0% |
| Total Expenditures | 352,417 | - | - | (352,417) | - |
| <u>REVENUES NET OF EXPENDITURES</u> | (47,336) | - | - | 47,336 | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | - | - | - | - | 0% |
| Operating transfers out | - | - | - | - | 0% |
| Total other Financing Sources (Uses) | - | - | - | - | - |
| <u>NET FUND ACTIVITY</u> | \$ (47,336) | \$ - | \$ - | \$ 47,336 | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| TIF 1B | | | | | |
|--|------------------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
| <u>REVENUES</u> | | | | | |
| Property Tax | \$ 418,803 | \$ - | \$ - | \$ (418,803) | 0% |
| Total Revenues | \$ 418,803 | \$ - | \$ - | \$ (418,803) | 0% |
| <u>EXPENDITURES</u> | | | | | |
| TIF Distributed Funds | 429,895 | - | - | (429,895) | 0% |
| Contract Services | 4,188 | - | - | (4,188) | 0% |
| Total Expenditures | 434,083 | - | - | (434,083) | - |
| <u>REVENUES NET OF EXPENDITURES</u> | (15,280) | - | - | 15,280 | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | - | - | - | - | 0% |
| Operating transfers out | - | - | - | - | 0% |
| Total other Financing Sources (Uses) | - | - | - | - | - |
| <u>NET FUND ACTIVITY</u> | \$ (15,280) | \$ - | \$ - | \$ 15,280 | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| Sewer Reserve Fund | | | | | |
|--|------------------------------------|-----------------------------|-----------------------------|-------------------------------------|-----------------------------------|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
| <u>REVENUES</u> | | | | | |
| Interest income | \$ 17,747 | \$ - | \$ 491 | \$ (17,256) | 3% |
| Total Revenues | <u>17,747</u> | <u>-</u> | <u>491</u> | <u>(17,256)</u> | <u>3%</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>17,747</u> | <u>-</u> | <u>491</u> | <u>(17,256)</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | \$ - | \$ - | \$ - | \$ - | 0% |
| Operating transfers out | \$ (350,000) | \$ - | \$ - | \$ 350,000 | 0% |
| Total other Financing Sources (Uses) | <u>(350,000)</u> | <u>-</u> | <u>-</u> | <u>350,000</u> | |
| <u>NET FUND ACTIVITY</u> | <u>\$ (332,253)</u> | <u>\$ -</u> | <u>\$ 491</u> | <u>\$ 332,744</u> | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

| Qualified Sinking Fund | | | | | |
|--|------------------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
| <u>REVENUES</u> | | | | | |
| Interest income | \$ 3,757 | \$ - | \$ 88 | \$ (3,669) | 2% |
| Total Revenues | <u>3,757</u> | <u>-</u> | <u>88</u> | <u>(3,669)</u> | <u>2%</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>3,757</u> | <u>-</u> | <u>88</u> | <u>(3,669)</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | \$ 50,000 | \$ - | \$ - | \$ (50,000) | 0% |
| Operating transfers out | \$ - | \$ - | \$ - | \$ - | 0% |
| Total other Financing Sources (Uses) | <u>50,000</u> | <u>-</u> | <u>-</u> | <u>(50,000)</u> | |
| <u>NET FUND ACTIVITY</u> | <u>\$ 53,757</u> | <u>\$ -</u> | <u>\$ 88</u> | <u>\$ (53,669)</u> | |