

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| | Total All Funds | | | | |
|----------------------------------|------------------------|------------------|-------------------|--------------------|--------------------|
| | Budget | MTD | YTD | Over(under) | % of Budget |
| | (12 month) | Actual | Actual | Budget | Used |
| <u>OPERATING REVENUES</u> | | | | | |
| General Fund | \$ 18,573,006 | \$ 1,994,528 | \$ 12,647,026 | \$ (5,925,980) | 68% |
| Sewer Fund | 4,469,263 | 383,010 | 3,233,380 | (1,235,883) | 72% |
| Debt Service Fund | 3,401,489 | 379,556 | 2,472,514 | (928,975) | 73% |
| Capital Improvement Program Fund | 387 | - | 0 | (387) | 0% |
| Lottery Fund | 940,945 | 110,228 | 1,047,010 | 106,065 | 111% |
| Economic Development Fund | 10,070 | 0 | 4 | (10,066) | 0% |
| Off Street Parking Fund | 24,111 | 259 | 14,172 | (9,939) | 59% |
| Redevelopment Fund | 2,038,587 | 217,708 | 1,581,073 | (457,514) | 78% |
| Police Academy | 148,423 | 4 | 142,874 | (5,549) | 96% |
| TIF 1A | 305,081 | 137,528 | 137,528 | (167,553) | 45% |
| TIF 1B | 418,803 | 53,729 | 53,729 | (365,074) | 13% |
| Sewer Reserve Fund | 17,747 | 231 | 3,090 | (14,657) | 17% |
| Qualified Sinking Fund | 3,757 | 47 | 561 | (3,196) | 15% |
| Total Operating Revenues | 30,351,669 | 3,276,830 | 21,332,962 | (9,018,707) | 70% |

OPERATING EXPENDITURES

| | | | | | |
|-------------------------------------|-------------------|------------------|-------------------|---------------------|------------|
| General Fund | 19,306,753 | 1,411,782 | 11,775,147 | (7,531,606) | 61% |
| Sewer Fund | 4,034,908 | 55,590 | 1,811,448 | (2,223,460) | 45% |
| Debt Service Fund | 3,334,779 | 121,182 | 2,826,768 | (508,011) | 85% |
| Capital Improvement Program Fund | - | - | - | - | 0% |
| Lottery Fund | 685,187 | 54,433 | 385,877 | (299,310) | 56% |
| Economic Development Fund | 82,510 | - | - | (82,510) | 0% |
| Off Street Parking Fund | 1,098,065 | 13,287 | 732,405 | (365,660) | 67% |
| Redevelopment Fund | 1,807,575 | 22,541 | 400,953 | (1,406,622) | 22% |
| Police Academy | 116,612 | 8,299 | 80,446 | (36,166) | 69% |
| TIF 1A | 352,417 | 1,375 | 48,711 | (303,706) | 14% |
| TIF 1B | 434,083 | 537 | 15,818 | (418,265) | 4% |
| Sewer Reserve Fund | - | - | - | - | 0% |
| Qualified Sinking Fund | - | - | - | - | 0% |
| Total Operating Expenditures | 31,252,889 | 1,689,027 | 18,077,573 | (13,175,316) | 58% |

OPERATING REVENUES NET OF EXPENDITURES

| | | | | |
|---|------------------|------------------|------------------|------------------|
| General Fund | (733,747) | 582,746 | 871,879 | 1,605,626 |
| Sewer Fund | 434,355 | 327,419 | 1,421,932 | 987,577 |
| Debt Service Fund | 66,710 | 258,375 | (354,254) | (420,964) |
| Capital Improvement Program Fund | 387 | - | 0 | (387) |
| Lottery Fund | 255,758 | 55,795 | 661,134 | 405,376 |
| Economic Development Fund | (72,440) | 0 | 4 | 72,444 |
| Off Street Parking Fund | (1,073,954) | (13,028) | (718,234) | 355,721 |
| Redevelopment Fund | 231,012 | 195,167 | 1,180,119 | 949,107 |
| Police Academy | 31,811 | (8,295) | 62,428 | 30,617 |
| TIF 1A | (47,336) | 136,153 | 88,817 | 136,153 |
| TIF 1B | (15,280) | 53,192 | 37,911 | 53,191 |
| Sewer Reserve Fund | 17,747 | 231 | 3,090 | (14,657) |
| Qualified Sinking Fund | 3,757 | 47 | 561 | (3,196) |
| Operating Revenues Net of Expenditures | (901,220) | 1,587,803 | 3,255,389 | 4,156,609 |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% 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> | <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 | 193,867 | 193,867 | 193,867 | - | 100% |
| Sewer Fund | 350,000 | - | - | (350,000) | 0% |
| Debt Service Fund | 577,831 | - | - | (577,831) | 0% |
| Capital Improvement Program Fund | 484,445 | 434,359 | 552,178 | 67,733 | 114% |
| Lottery Fund | - | - | - | - | - |
| Economic Development Fund | 82,510 | - | - | (82,510) | 0% |
| Off Street Parking Fund | 1,275,065 | - | 727,216 | (547,849) | 57% |
| Redevelopment Fund | - | - | - | - | - |
| Police Academy | - | - | - | - | - |
| TIF 1A | - | - | - | - | - |
| TIF 1B | - | - | - | - | - |
| Sewer Reserve Fund | - | - | - | - | - |
| Qualified Sinking Fund | 50,000 | 50,000 | 50,000 | - | 100% |
| Total Transfers In | 3,013,718 | 678,226 | 1,523,261 | (1,490,457) | 51% |
| <u>TRANSFERS OUT</u> | | | | | |
| General Fund | (940,943) | - | (125,000) | 815,943 | 13% |
| Sewer Fund | - | - | - | - | - |
| Debt Service Fund | (1,182,985) | (432,584) | (1,077,173) | 105,812 | 91% |
| Capital Improvement Program Fund | - | - | - | - | - |
| Lottery Fund | (293,867) | (245,642) | (245,642) | 48,225 | 84% |
| Economic Development Fund | - | - | - | - | - |
| Off Street Parking Fund | - | - | - | - | - |
| Redevelopment Fund | (245,923) | - | (75,446) | 170,477 | 31% |
| Police Academy | - | - | - | - | - |
| TIF 1A | - | - | - | - | - |
| TIF 1B | - | - | - | - | - |
| Sewer Reserve Fund | (350,000) | - | - | 350,000 | 0% |
| Qualified Sinking Fund | - | - | - | - | - |
| Total Transfers Out | (3,013,718) | (678,226) | (1,523,261) | 1,490,457 | 51% |
| <u>NET TRANSFERS</u> | | | | | |
| General Fund | (747,076) | 193,867 | 68,867 | 815,943 | |
| Sewer Fund | 350,000 | - | - | (350,000) | 0% |
| Debt Service Fund | (605,154) | (432,584) | (1,077,173) | (472,019) | 178% |
| Capital Improvement Program Fund | 484,445 | 434,359 | 552,178 | 67,733 | 114% |
| Lottery Fund | (293,867) | (245,642) | (245,642) | 48,225 | 84% |
| Economic Development Fund | 82,510 | - | - | (82,510) | 0% |
| Off Street Parking Fund | 1,275,065 | - | 727,216 | (547,849) | 57% |
| Redevelopment Fund | (245,923) | - | (75,446) | 170,477 | 31% |
| Police Academy | - | - | - | - | - |
| TIF 1A | - | - | - | - | - |
| TIF 1B | - | - | - | - | - |
| Sewer Reserve Fund | (350,000) | - | - | 350,000 | 0% |
| Qualified Sinking Fund | 50,000 | 50,000 | 50,000 | - | 100% |
| Total Net Transfers | - | - | - | - | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% 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> | <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 | 6,490,000 | - | 981 | (6,489,019) | 0% |
| Economic Development Fund | 3,000,000 | - | - | (3,000,000) | 0% |
| Off Street Parking Fund | - | - | - | - | |
| Redevelopment Fund | 9,615,000 | - | 1,366 | (9,613,634) | 0% |
| Total Bond Proceeds | 19,105,000 | - | 2,347 | (19,102,653) | 0% |

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

| | | | | | |
|--|-------------------|----------------|----------------|---------------------|-----------|
| Sewer Fund | 630,000 | - | 259 | (629,741) | 0% |
| Capital Improvement Program Fund | 6,979,445 | 244,789 | 764,923 | (6,214,522) | 11% |
| Off Street Parking Fund | 100,000 | 2,195 | 4,383 | (95,617) | 4% |
| Redevelopment Fund | 4,181,000 | 5,554 | 75,328 | (4,105,672) | 2% |
| Total Capital Improvement Program | 11,890,445 | 252,538 | 844,892 | (11,045,553) | 7% |

OTHER EXPENDITURES: EDP GRANT

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

NET FUND ACTIVITY

| | | | | | |
|----------------------------------|---------------------|------------------|------------------|--------------------|--|
| General Fund | (1,480,823) | 776,613 | 940,746 | 2,421,569 | |
| Sewer Fund | 154,355 | 327,419 | 1,421,673 | 1,267,318 | |
| Debt Service Fund | (538,444) | (174,210) | (1,431,427) | (892,983) | |
| Capital Improvement Program Fund | (4,613) | 189,571 | (211,764) | (207,151) | |
| Lottery Fund | (38,109) | (189,847) | 415,492 | 453,601 | |
| Economic Development Fund | 2,010,070 | 0 | 4 | (2,010,066) | |
| Off Street Parking Fund | 101,111 | (15,223) | 4,600 | (96,511) | |
| Redevelopment Fund | 5,419,089 | 189,612 | 1,030,712 | (4,388,377) | |
| Police Academy | 31,811 | (8,295) | 62,428 | 30,617 | |
| TIF 1A | (47,336) | 136,153 | 88,817 | 136,153 | |
| TIF 1B | (15,280) | 53,192 | 37,911 | 53,191 | |
| Sewer Reserve Fund | (332,253) | 231 | 3,090 | 335,343 | |
| Qualified Sinking Fund | 53,757 | 50,047 | 50,561 | (3,196) | |
| Net Activity | \$ 5,313,335 | 1,335,264 | 2,412,843 | (2,900,492) | |
| | - | - | - | - | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| | Total All Funds | | | | % of Budget Used |
|----------------------------------|--|---------------|-------------------------------|------------------------|---------------------|
| | Budget (12 month) | MTD Actual | YTD Actual | Over(under) Budget | |
| <u>FUND BALANCE</u> | Ending Fund Balance <u>As of 9/30/2021</u> | | <u>As of 5/31/2021</u> | <u>Variance</u> | <u>Notes</u> |
| General Fund | 6,063,848 | | 9,536,950 | 3,473,102 | |
| Sewer Fund | 1,064,689 | | 2,587,290 | 1,522,601 | |
| Debt Service Fund | 2,546,407 | | 2,007,277 | (539,130) | |
| Capital Improvement Program Fund | 36,922 | | (250,271) | (287,193) | |
| Lottery Fund | 3,813,883 | | 4,296,961 | 483,078 | |
| Economic Development Fund | 2,017,138 | | 7,073 | (2,010,065) | |
| Off Street Parking Fund | 165,570 | | 19,744 | (145,826) | |
| Redevelopment Fund | 8,831,835 | | 4,824,326 | (4,007,509) | |
| Police Academy | 58,683 | | 94,202 | 35,519 | |
| TIF 1A | - | | 136,153 | 136,153 | |
| TIF 1B | - | | 53,192 | 53,192 | |
| Sewer Reserve Fund | 1,623,681 | | 1,960,350 | 336,669 | |
| Qualified Sinking Fund | 404,998 | | 402,033 | (2,965) | |
| Net Fund Balance | 26,627,654 | - | 25,675,280 | (952,374) | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| | 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 | \$ 9,393,170 | \$ 1,010,647 | \$ 5,642,027 | \$ (3,751,143) | 60% |
| Sales and use taxes | 3,887,077 | 432,369 | 3,136,082 | (750,995) | 81% |
| Payments in Lieu of taxes | 356,710 | 195,126 | 195,126 | (161,584) | 55% |
| State revenue | 1,739,301 | 145,674 | 1,371,141 | (368,160) | 79% |
| Occupation and franchise taxes | 885,022 | 8,023 | 600,800 | (284,222) | 68% |
| Hotel Occupation Tax | 363,215 | 59,376 | 331,536 | (31,680) | 91% |
| Licenses and permits | 457,113 | 22,821 | 382,398 | (74,715) | 84% |
| Interest income | 67,207 | 2,842 | 19,217 | (47,990) | 29% |
| Recreation fees | 171,782 | 15,020 | 85,118 | (86,664) | 50% |
| Special Services | 24,000 | 2,039 | 16,148 | (7,852) | 67% |
| Grant Income | 165,736 | 7,545 | 107,708 | (58,028) | 65% |
| Other | 1,062,673 | 93,047 | 759,725 | (302,948) | 71% |
| Total Revenues | 18,573,006 | 1,994,528 | 12,647,026 | (5,925,980) | 68% |
| <u>EXPENDITURES</u> | | | | | |
| Administrative Services | 582,929 | 42,222 | 360,824 | (222,105) | 62% |
| Mayor and Council | 220,064 | 13,076 | 123,430 | (96,634) | 56% |
| Boards & Commissions | 6,335 | 87 | 1,348 | (4,987) | 21% |
| Building Maintenance | 635,049 | 30,236 | 291,213 | (343,836) | 46% |
| Administration | 689,538 | 44,691 | 432,725 | (256,813) | 63% |
| Police and Animal Control | 5,406,114 | 462,458 | 3,772,088 | (1,634,026) | 70% |
| Fire | 2,412,062 | 192,009 | 1,536,140 | (875,922) | 64% |
| Community Development | 675,426 | 47,131 | 421,777 | (253,649) | 62% |
| Public Works | 4,157,840 | 277,758 | 2,203,534 | (1,954,306) | 53% |
| Recreation | 860,732 | 53,586 | 434,097 | (426,635) | 50% |
| Library | 948,460 | 63,319 | 565,079 | (383,381) | 60% |
| Information Technology | 399,586 | 23,355 | 194,641 | (204,945) | 49% |
| Human Resources | 1,001,387 | 62,986 | 535,369 | (466,018) | 53% |
| Public Transportation | 111,198 | 6,225 | 56,929 | (54,269) | 51% |
| Finance | 475,544 | 35,634 | 319,446 | (156,098) | 67% |
| Communication | 216,020 | 19,728 | 95,645 | (120,375) | 44% |
| Capital outlay | 508,469 | 37,282 | 430,862 | (77,607) | 85% |
| Total Expenditures | 19,306,753 | 1,411,782 | 11,775,147 | (7,531,606) | 61% |
| <u>REVENUES NET OF EXPENDITURES</u> | <u>(733,747)</u> | <u>582,746</u> | <u>871,879</u> | <u>1,605,626</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in (Lottery) | 193,867 | 193,867 | 193,867 | - | 100% |
| Operating transfers out (DSF, OSP, CIP) | (940,943) | - | (125,000) | 815,943 | 13% |
| Total other Financing Sources (Uses) | (747,076) | 193,867 | 68,867 | 815,943 | |
| <u>NET FUND ACTIVITY</u> | <u>\$ (1,480,823)</u> | <u>\$ 776,613</u> | <u>\$ 940,745.7</u> | <u>\$ 2,421,569</u> | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| | Sewer 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> | | | | | |
| User fees | \$ 4,336,482 | \$ 374,649 | \$ 3,196,126 | \$ (1,140,356) | 74% |
| Service charge and hook-up fees | 123,065 | 7,974 | 33,242 | (89,823) | 27% |
| Miscellaneous | 19 | 2 | 24 | 5 | 127% |
| Total Revenues | 4,459,566 | 382,626 | 3,229,392 | (1,230,174) | 72% |
| <u>EXPENDITURES</u> | | | | | |
| Personnel Services | 549,189 | 40,712 | 368,191 | (180,998) | 67% |
| Commodities | 35,356 | 1,890 | 9,909 | (25,447) | 28% |
| Contract Services | 3,065,964 | 10,447 | 1,408,826 | (1,657,138) | 46% |
| Maintenance | 39,084 | 2,526 | 13,510 | (25,574) | 35% |
| Other | 230 | 15 | 113 | (118) | 49% |
| Storm Water | 55,085 | - | 10,900 | (44,185) | 20% |
| Capital Outlay | 290,000 | - | - | (290,000) | 0% |
| Total Expenditures | 4,034,908 | 55,590 | 1,811,448 | (2,223,460) | 45% |
| <u>OPERATING INCOME (LOSS)</u> | 424,658 | 327,035 | 1,417,944 | 993,286 | Note 1 |
| <u>NON-OPERATING REVENUE (EXPENSE)</u> | | | | | |
| Interest income | 9,697 | 384 | 3,988 | (5,709) | 41% |
| | 9,697 | 384 | 3,988 | (5,709) | 41% |
| <u>INCOME (LOSS) BEFORE</u> | | | | | |
| <u>OPERATING TRANSFERS</u> | 434,355 | 327,419 | 1,421,932 | 987,577 | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | | | | | |
| (Sewer Reserve Fund & Lottery Events) | 350,000 | - | - | (350,000) | 0% |
| Operating transfers out (CIP & Sewer Reserve Fund) | - | - | - | - | 0% |
| Bond/registered warrant proceeds | | | | - | 0% |
| Capital Improvement | (630,000) | - | (259) | 629,741 | 0% |
| Total other Financing Sources (Uses) | (280,000) | - | (259) | 279,741 | 0% |
| <u>NET INCOME (LOSS)</u> | \$ 154,355 | \$ 327,419 | \$ 1,421,673 | \$ 1,267,318 | |

Note 1: Restatement of Operating Income Variance

| | |
|---|----------------|
| Operating Income Variance | 993,286 |
| City of Omaha billing in arrears 2 months | (440,000) |
| Adjusted Operating Income Variance | <u>553,286</u> |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| Debt Service 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> | | | | | |
| Property Taxes | \$ 891,190 | \$ 96,751 | \$ 536,905 | \$ (354,285) | 60% |
| Sales and use taxes | 1,943,539 | 216,184 | 1,568,041 | (375,498) | 81% |
| Payments in Lieu of taxes | 35,279 | 19,513 | 19,513 | (15,766) | 55% |
| Other (Special Assessments; Fire Reimbursement) | 503,714 | 46,326 | 340,158 | (163,556) | 68% |
| Interest income | 27,767 | 783 | 7,898 | (19,869) | 28% |
| Total Revenues | <u>3,401,489</u> | <u>379,556</u> | <u>2,472,514</u> | <u>(928,975)</u> | <u>73%</u> |
| <u>EXPENDITURES</u> | | | | | |
| Administration | 98,571 | 4,124 | 14,194 | (84,377) | 14% |
| Fire Contract Bond | 122,906 | 17,794 | 142,302 | 19,396 | 116% |
| Debt service | | | | | |
| Principal | 2,645,000 | 65,000 | 2,440,000 | (205,000) | 92% |
| Interest | 468,302 | 34,263 | 230,271 | (238,031) | 49% |
| Total Expenditures | <u>3,334,779</u> | <u>121,182</u> | <u>2,826,768</u> | <u>(508,011)</u> | <u>85%</u> |
| <u>REVENUES NET OF EXPENDITURES</u> | <u>66,710</u> | <u>258,375</u> | <u>(354,254)</u> | <u>(420,964)</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in (GF Hwy Alloc) | 577,831 | - | - | (577,831) | 0% |
| Operating transfers out (CIP, OSP) | (1,182,985) | (432,584) | (1,077,173) | 105,812 | 91% |
| Total other Financing Sources (Uses) | <u>(605,154)</u> | <u>(432,584)</u> | <u>(1,077,173)</u> | <u>(472,019)</u> | |
| <u>NET FUND ACTIVITY</u> | <u>\$ (538,444)</u> | <u>\$ (174,210)</u> | <u>\$ (1,431,427)</u> | <u>\$ (892,983)</u> | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| | | Capital 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 | \$ 387 | \$ - | \$ 0 | \$ (387) | 0% |
| Grant income | - | - | - | - | 0% |
| Special assessment | - | - | - | - | 0% |
| Other income | - | - | - | - | 0% |
| Total Revenues | 387 | - | 0 | (387) | 0% |
| <u>EXPENDITURES</u> | | | | | |
| Other | - | - | - | - | 0% |
| Total Expenditures | - | - | - | - | 0% |
| <u>REVENUES NET OF EXPENDITURES</u> | 387 | - | 0 | (387) | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in (GF, DSF) | 484,445 | 434,359 | 552,178 | 67,733 | 114% |
| Operating transfers out (DSF) | - | - | - | - | 0% |
| Bond/registered warrant proceeds | 6,490,000 | - | 981 | (6,489,019) | 0% |
| Capital outlay | (6,979,445) | (244,789) | (764,923) | 6,214,522 | 11% |
| Total other Financing Sources (Uses) | (5,000) | 189,571 | (211,764) | (206,764) | 4235% |
| <u>NET FUND ACTIVITY</u> | \$ (4,613) | \$ 189,571 | \$ (211,764) | \$ (207,151) | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| | 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 | \$ 645,147 | \$ 77,211 | \$ 809,583 | \$ 164,436 | 125% |
| Lottery Tax Form 51 | 258,067 | 30,885 | 225,430 | (32,637) | 87% |
| Interest income | 37,731 | 1,132 | 10,398 | (27,333) | 28% |
| Miscellaneous / Other | - | 1,000 | 1,600 | 1,600 | 0% |
| Total Revenues | 940,945 | 110,228 | 1,047,010 | 106,065 | 111% |
| <u>EXPENDITURES</u> | | | | | |
| Professional Services | 174,735 | 3,808 | 61,242 | (113,493) | 35% |
| Salute to Summer | 150,127 | 12,719 | 40,709 | (109,418) | 27% |
| Community Events | 29,840 | 215 | 24,566 | (5,274) | 82% |
| Events - Marketing | 60,000 | 4,806 | 31,929 | (28,071) | 53% |
| Recreation Events | 1,518 | - | - | (1,518) | 0% |
| Concert & Movie Nights | 10,900 | 2,000 | 2,000 | (8,900) | 18% |
| State Taxes | 258,067 | 30,885 | 225,430 | (32,637) | 87% |
| Total Expenditures | 685,187 | 54,433 | 385,877 | (299,310) | 56% |
| <u>REVENUES NET OF EXPENDITURES</u> | 255,758 | 55,795 | 661,134 | 405,376 | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | - | - | - | - | |
| Operating transfers out (GF, SF, DSF) | (293,867) | (245,642) | (245,642) | 48,225 | 84% |
| Total other Financing Sources (Uses) | (293,867) | (245,642) | (245,642) | 48,225 | 84% |
| <u>NET FUND ACTIVITY</u> | \$ (38,109) | \$ (189,847) | \$ 415,492 | \$ 453,601 | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| 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 | 10,070 | 0 | 4 | (10,066) | |
| Total Revenues | <u>10,070</u> | <u>0</u> | <u>4</u> | <u>(10,066)</u> | |
| <u>EXPENDITURES</u> | | | | | |
| Professional Services | 34,500 | - | - | (34,500) | 0% |
| Debt service: (Warrants) | | | | | 0% |
| Principal | - | - | - | - | 0% |
| Interest | 48,010 | - | - | (48,010) | 0% |
| Total Expenditures | <u>82,510</u> | <u>-</u> | <u>-</u> | <u>(82,510)</u> | <u>0%</u> |
| <u>REVENUES NET OF EXPENDITURES</u> | <u>(72,440)</u> | <u>0</u> | <u>4</u> | <u>72,444</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| 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) | <u>2,082,510</u> | <u>-</u> | <u>-</u> | <u>(2,082,510)</u> | <u>0%</u> |
| <u>NET FUND ACTIVITY</u> | <u>\$ 2,010,070</u> | <u>\$ 0</u> | <u>\$ 4</u> | <u>\$ (2,010,066)</u> | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| 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> | | | | | |
| Garage fees | \$ 23,000 | \$ 257 | \$ 14,156 | \$ (8,844) | 62% |
| Interest income | 1,111 | 2 | 16 | (1,095) | 1% |
| Total Revenues | <u>24,111</u> | <u>259</u> | <u>14,172</u> | <u>(9,939)</u> | <u>59%</u> |
| <u>EXPENDITURES</u> | | | | | |
| General & Administrative | 160,326 | 13,287 | 113,419 | (46,907) | 71% |
| Professional Services | 780 | - | 375 | (405) | 48% |
| Maintenance | 32,276 | - | 16,071 | (16,205) | 50% |
| Commodities | 11,000 | - | 700 | (10,300) | 6% |
| Debt service: (Warrants) | | | | | |
| Principal | 695,000 | - | 500,000 | (195,000) | 72% |
| Interest | 198,683 | - | 101,841 | (96,842) | 51% |
| Total Expenditures | <u>1,098,065</u> | <u>13,287</u> | <u>732,405</u> | <u>(365,660)</u> | <u>67%</u> |
| <u>REVENUES NET OF EXPENDITURES</u> | <u>(1,073,954)</u> | <u>(13,028)</u> | <u>(718,234)</u> | <u>355,721</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in (GF, DSF, RDF) | 1,275,065 | - | 727,216 | (547,849) | 57% |
| Operating transfers out | - | - | - | - | 0% |
| Bond/registered warrant proceeds | - | - | - | - | 0% |
| Capital Improvement | (100,000) | (2,195) | (4,383) | 95,617 | 4% |
| Total other Financing Sources (Uses) | <u>1,175,065</u> | <u>(2,195)</u> | <u>722,833</u> | <u>(452,232)</u> | <u>62%</u> |
| <u>NET FUND ACTIVITY</u> | <u>\$ 101,111</u> | <u>\$ (15,223)</u> | <u>\$ 4,600</u> | <u>\$ (96,511)</u> | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| 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 | \$ 1,943,539 | \$ 216,184 | \$ 1,568,041 | \$ (375,498) | 81% |
| Franchise Fee & Occupation Tax | 34,657 | 12 | 12 | (34,645) | 0% |
| Interest income | 60,391 | 1,511 | 13,020 | (47,371) | 22% |
| Total Revenues | <u>2,038,587</u> | <u>217,708</u> | <u>1,581,073</u> | <u>(457,514)</u> | <u>78%</u> |
| <u>EXPENDITURES</u> | | | | | |
| Professional Services | 99,700 | 1,550 | 2,597 | (97,103) | 3% |
| Financial / Legal Fees | 196,750 | 20,991 | 89,907 | (106,843) | 46% |
| Debt service: (Warrants) | | | | - | 0% |
| Principal | 750,000 | - | - | (750,000) | 0% |
| Interest | 761,125 | - | 308,450 | (452,675) | 41% |
| Total Expenditures | <u>1,807,575</u> | <u>22,541</u> | <u>400,953</u> | <u>(1,406,622)</u> | <u>22%</u> |
| <u>REVENUES NET OF EXPENDITURES</u> | <u>231,012</u> | <u>195,167</u> | <u>1,180,119</u> | <u>949,107</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | - | - | - | - | 0% |
| Operating transfers out (OSP) | (245,923) | - | (75,446) | 170,477 | 31% |
| Bond/registered warrant proceeds | 9,615,000 | - | 1,366 | (9,613,634) | 0% |
| Capital Improvement | (4,181,000) | (5,554) | (75,328) | 4,105,672 | 2% |
| Total other Financing Sources (Uses) | <u>5,188,077</u> | <u>(5,554)</u> | <u>(149,408)</u> | <u>(5,337,485)</u> | |
| <u>NET FUND ACTIVITY</u> | <u>\$ 5,419,089</u> | <u>\$ 189,612</u> | <u>\$ 1,030,712</u> | <u>\$ (4,388,377)</u> | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| 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> | | | | | |
| Academy income | \$ 148,000 | \$ - | \$ 140,500 | \$ (7,500) | 95% |
| Interest income | 423 | 4 | 70 | (353) | |
| Other income | - | - | 2,304 | 2,304 | 0% |
| Total Revenues | <u>148,423</u> | <u>4</u> | <u>142,874</u> | <u>(5,549)</u> | <u>96%</u> |
| <u>EXPENDITURES</u> | | | | | |
| Personnel Services | 97,692 | 7,428 | 65,071 | (32,621) | 67% |
| Commodities | 2,150 | 70 | 1,773 | (377) | 82% |
| Contract Services | 11,970 | 683 | 5,235 | (6,735) | 44% |
| Other Charges | 4,800 | 117 | 8,366 | 3,566 | 174% |
| Total Expenditures | <u>116,612</u> | <u>8,299</u> | <u>80,446</u> | <u>(36,166)</u> | <u>69%</u> |
| <u>REVENUES NET OF EXPENDITURES</u> | <u>31,811</u> | <u>(8,295)</u> | <u>62,428</u> | <u>30,617</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>\$ 31,811</u> | <u>\$ (8,295)</u> | <u>\$ 62,428</u> | <u>\$ 30,617</u> | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| | | 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 | \$ | 305,081 | \$ 137,528 | \$ 137,528 | \$ (167,553) 45% |
| Total Revenues | | <u>305,081</u> | <u>137,528</u> | <u>137,528</u> | <u>(167,553)</u> <u>45%</u> |
| <u>EXPENDITURES</u> | | | | | |
| TIF Distributed Funds | | 349,366 | - | 47,336 | (302,030) 14% |
| Contract Services | | <u>3,051</u> | <u>1,375</u> | <u>1,375</u> | <u>(1,676)</u> <u>45%</u> |
| Total Expenditures | | <u>352,417</u> | <u>1,375</u> | <u>48,711</u> | <u>(303,706)</u> |
| <u>REVENUES NET OF EXPENDITURES</u> | | <u>(47,336)</u> | <u>136,153</u> | <u>88,817</u> | <u>136,153</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | | - | - | - | - 0% |
| Operating transfers out | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> <u>0%</u> |
| Total other Financing Sources (Uses) | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>NET FUND ACTIVITY</u> | \$ | <u>(47,336)</u> | \$ <u>136,153</u> | \$ <u>88,817</u> | \$ <u>136,153</u> |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| | | 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 | \$ | 418,803 | \$ 53,729 | \$ 53,729 | \$ (365,074) 13% |
| Total Revenues | | <u>418,803</u> | <u>53,729</u> | <u>53,729</u> | <u>(365,074)</u> <u>13%</u> |
| <u>EXPENDITURES</u> | | | | | |
| TIF Distributed Funds | | 429,895 | - | 15,281 | (414,614) 4% |
| Contract Services | | <u>4,188</u> | <u>537</u> | <u>537</u> | <u>(3,651)</u> <u>13%</u> |
| Total Expenditures | | <u>434,083</u> | <u>537</u> | <u>15,818</u> | <u>(418,265)</u> |
| <u>REVENUES NET OF EXPENDITURES</u> | | <u>(15,280)</u> | <u>53,192</u> | <u>37,911</u> | <u>53,191</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>(15,280)</u> | \$ <u>53,192</u> | \$ <u>37,911</u> | \$ <u>53,191</u> |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| 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 | \$ 17,747 | \$ 231 | \$ 3,090 | \$ (14,657) | 17% |
| Total Revenues | <u>17,747</u> | <u>231</u> | <u>3,090</u> | <u>(14,657)</u> | <u>17%</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>REVENUES NET OF EXPENDITURES</u> | | | | | |
| | <u>17,747</u> | <u>231</u> | <u>3,090</u> | <u>(14,657)</u> | |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | - | - | - | - | 0% |
| Operating transfers out | <u>(350,000)</u> | <u>-</u> | <u>-</u> | <u>350,000</u> | 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>231</u> | \$ <u>3,090</u> | \$ <u>335,343</u> | |

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Eight months ending May 31, 2021
67% of the Fiscal Year 2021

| | | Qualified Sinking 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 | \$ | 3,757 | \$ 47 | 561 | \$ (3,196) 15% |
| Total Revenues | | <u>3,757</u> | <u>47</u> | <u>561</u> | <u>(3,196)</u> <u>15%</u> |
| <u>EXPENDITURES</u> | | | | | |
| Other | | - | - | - | - 0% |
| Total Expenditures | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| <u>REVENUES NET OF EXPENDITURES</u> | | <u>3,757</u> | <u>47</u> | <u>561</u> | <u>(3,196)</u> |
| <u>OTHER FINANCING SOURCES (USES)</u> | | | | | |
| Operating transfers in | | 50,000 | 50,000 | 50,000 | - 100% |
| Operating transfers out | | - | - | - | - 0% |
| Total other Financing Sources (Uses) | | <u>50,000</u> | <u>50,000</u> | <u>50,000</u> | <u>-</u> |
| <u>NET FUND ACTIVITY</u> | \$ | <u>53,757</u> | \$ <u>50,047</u> | \$ <u>50,561</u> | \$ <u>(3,196)</u> |