

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the four months ending February 29, 2020
42% of the Fiscal Year 2020

	Total All Funds				
	<u>Budget</u>	<u>MTD</u>	<u>YTD</u>	<u>Over(under)</u>	<u>% of Budget</u>
	<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Used</u>
<u>OPERATING REVENUES</u>					
General Fund	\$ 19,268,775	\$ 1,449,507	\$ 5,295,004	(13,973,771)	27%
Sewer Fund	4,410,092	374,660	1,737,789	(2,672,303)	39%
Debt Service Fund	4,037,476	364,098	1,168,584	(2,868,892)	29%
Capital Improvement Program Fund	22,411	28	96	(22,315)	0%
Lottery Fund	1,206,420	132,820	512,288	(694,132)	42%
Economic Development Fund	517	2	13	(504)	2%
Off Street Parking Fund	115,771	1,198	7,769	(108,002)	7%
Redevelopment Fund	2,441,569	277,152	855,127	(1,586,442)	35%
Police Academy	100,083	22	100,340	257	100%
TIF 1A	541,612	-	-	(541,612)	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	8,937	716	3,564	(5,373)	40%
Qualified Sinking Fund	625	60	297	(328)	47%
Total Operating Revenues	32,154,288	2,600,261	9,680,871	(22,473,417)	30%

OPERATING EXPENDITURES

General Fund	18,932,599	1,272,389	6,806,919	(12,125,680)	36%
Sewer Fund	3,737,941	61,687	732,419	(3,005,522)	20%
Debt Service Fund	3,153,682	335,011	2,106,354	(1,047,328)	67%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	710,076	40,898	209,174	(500,902)	29%
Economic Development Fund	137,466	-	-	(137,466)	0%
Off Street Parking Fund	1,241,698	16,339	659,072	(582,626)	53%
Redevelopment Fund	1,533,687	4,945	403,510	(1,130,177)	26%
Police Academy	98,596	8,925	44,763	(53,833)	45%
TIF 1A	541,612	-	-	(541,612)	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,087,357	1,740,194	10,962,212	(19,125,145)	36%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	336,176	177,118	(1,511,915)	(1,848,091)
Sewer Fund	672,151	312,973	1,005,370	333,219
Debt Service Fund	883,794	29,087	(937,771)	(1,821,565)
Capital Improvement Program Fund	22,411	28	96	(22,315)
Lottery Fund	496,344	91,922	303,113	(193,231)
Economic Development Fund	(136,949)	2	13	136,962
Off Street Parking Fund	(1,125,927)	(15,140)	(651,303)	474,624
Redevelopment Fund	907,882	272,207	451,617	(456,265)
Police Academy	1,487	(8,903)	55,577	54,090
TIF 1A	-	-	-	-
TIF 1B	-	-	-	-
Sewer Reserve Fund	8,937	716	3,564	(5,373)
Qualified Sinking Fund	625	60	297	(328)
Operating Revenues Net of Expenditures	2,066,931	860,068	(1,281,341)	(3,348,272)
	-	-	-	(0)

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For the four months ending February 29, 2020
42% of the Fiscal Year 2020

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OTHER FINANCING SOURCES & USES</u>					
<u>TRANSFERS IN</u>					
General Fund	100,293	-	-	(100,293)	0%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	214,782	-	90,508	(124,274)	42%
Capital Improvement Program Fund	1,142,500	-	203,809	(938,691)	18%
Lottery Fund	-	-	-	-	-
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	1,396,911	200	575,658	(821,254)	41%
Redevelopment Fund	200,000	-	-	(200,000)	0%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	728,630	-	-	(728,630)	0%
Qualified Sinking Fund	450,000	-	-	(450,000)	0%
Total Transfers In	4,236,116	200	869,974	(3,366,142)	21%
<u>TRANSFERS OUT</u>					
General Fund	(1,430,161)	(200)	(140,808)	1,289,353	10%
Sewer Fund	(728,630)	-	-	728,630	0%
Debt Service Fund	(1,255,003)	-	(669,105)	585,898	53%
Capital Improvement Program Fund	-	-	-	-	-
Lottery Fund	(822,322)	-	(60,061)	762,261	7%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	-	-	-	-	-
Redevelopment Fund	-	-	-	-	-
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	-	-	-	-	-
Qualified Sinking Fund	-	-	-	-	-
Total Transfers Out	(4,236,116)	(200)	(869,974)	3,366,142	21%
<u>NET TRANSFERS</u>					
General Fund	(1,329,868)	(200)	(140,808)	1,189,060	11%
Sewer Fund	(725,630)	-	-	725,630	0%
Debt Service Fund	(1,040,221)	-	(578,598)	461,623	56%
Capital Improvement Program Fund	1,142,500	-	203,809	(938,691)	18%
Lottery Fund	(822,322)	-	(60,061)	762,261	7%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	1,396,911	200	575,658	(821,254)	41%
Redevelopment Fund	200,000	-	-	(200,000)	0%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	728,630	-	-	(728,630)	0%
Qualified Sinking Fund	450,000	-	-	(450,000)	0%
Total Net Transfers	-	-	-	-	-

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42% of the Fiscal Year 2020

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OTHER REVENUE: BOND PROCEEDS</u>					
Sewer Fund	-	-	-	-	
Capital Improvement Program Fund	8,500,000	-	-	(8,500,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	6,500,000	-	-	(6,500,000)	0%
Total Bond Proceeds	18,000,000	-	-	(18,000,000)	0%
<u>OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM</u>					
Sewer Fund	50,000	-	1,189	(48,811)	2%
Capital Improvement Program Fund	9,979,512	50,448	119,088	(9,860,424)	1%
Off Street Parking Fund	750,000	9,191	106,367	(643,633)	14%
Redevelopment Fund	10,700,000	464,999	558,348	(10,141,652)	5%
Total Capital Improvement Program	21,479,512	524,638	784,992	(20,694,520)	4%
<u>OTHER EXPENDITURES: EDP GRANT</u>					
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
<u>NET FUND ACTIVITY</u>					
General Fund	(993,692)	176,918	(1,652,723)	(659,031)	
Sewer Fund	(103,479)	312,973	1,004,181	1,107,660	
Debt Service Fund	(156,427)	29,087	(1,516,369)	(1,359,942)	
Capital Improvement Program Fund	(314,601)	(50,420)	84,817	399,418	
Lottery Fund	(325,978)	91,922	243,052	569,030	
Economic Development Fund	(136,949)	2	13	136,962	
Off Street Parking Fund	(479,016)	(24,131)	(182,012)	297,004	
Redevelopment Fund	(3,092,118)	(192,793)	(106,731)	2,985,387	
Police Academy	1,487	(8,903)	55,577	54,090	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	737,567	716	3,564	(734,003)	
Qualified Sinking Fund	450,625	60	297	(450,328)	
Net Activity	S (4,412,581)	335,430	(2,066,333)	2,346,248	(0)

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For the four months ending February 29, 2020
42% of the Fiscal Year 2020

	Total All Funds				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	
FUND BALANCE	As of FYE 9/30/2020		As of 2/29/2020	Variance	Notes
General Fund	4,688,168		5,259,373	571,205	
Sewer Fund	978,985		2,098,469	1,119,484	
Debt Service Fund	2,354,279		2,275,813	(78,466)	
Capital Improvement Program Fund	(41,847)		109,002	150,849	
Lottery Fund	2,900,404		3,754,054	853,650	
Economic Development Fund	70,019		7,055	(62,964)	
Off Street Parking Fund	234,504		1,050,049	815,545	
Redevelopment Fund	2,416,093		5,612,777	3,196,684	Unexpended Bond Proceeds
Police Academy	26,360		81,962	55,602	
TIF 1A	(3,420)		5,523	8,943	
TIF 1B	(19,136)		(19,136)	(0)	
Sewer Reserve Fund	1,944,692		1,213,298	(731,394)	
Qualified Sinking Fund	551,125		101,013	(450,112)	
Net Fund Balance	16,100,226	-	21,549,251	5,449,025	

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COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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42% of the Fiscal Year 2020

	General Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
REVENUES					
Property Taxes	\$ 8,673,516	\$ 429,086	\$ 1,154,556	\$ (7,518,960)	13%
Sales and use taxes	4,691,663	542,226	1,651,471	(3,040,192)	35%
Payments in Lieu of taxes	288,922	-	-	(288,922)	0%
State revenue	1,958,268	142,574	823,726	(1,134,542)	42%
Occupation and franchise taxes	883,900	69,211	503,049	(380,851)	57%
Hotel Occupation Tax	1,017,550	64,202	420,397	(597,153)	41%
Licenses and permits	440,250	50,721	187,808	(252,442)	43%
Interest income	28,708	6,612	25,556	(3,152)	89%
Recreation fees	172,710	11,124	57,633	(115,077)	33%
Special Services	19,500	2,180	9,899	(9,601)	51%
Grant Income	150,575	20,576	42,572	(108,003)	28%
Other	943,213	110,997	418,338	(524,875)	44%
Total Revenues	19,268,775	1,449,507	5,295,004	(13,973,771)	27%
EXPENDITURES					
Administrative Services	555,523	40,590	220,599	(334,924)	40%
Mayor and Council	258,001	14,746	96,572	(161,429)	37%
Boards & Commissions	10,544	443	1,588	(8,956)	15%
Public Buildings & Grounds	666,644	34,550	153,178	(513,466)	23%
Administration	814,815	49,934	295,506	(519,309)	36%
Police and Animal Control	5,316,825	378,185	2,159,822	(3,157,003)	41%
Fire	2,181,863	182,388	902,700	(1,279,163)	41%
Community Development	687,211	41,835	230,755	(456,456)	34%
Public Works	3,982,560	231,450	1,316,445	(2,666,115)	33%
Recreation	887,273	44,899	244,302	(642,971)	28%
Library	908,468	61,790	343,482	(564,986)	38%
Information Technology	289,745	20,452	151,941	(137,804)	52%
Human Resources	1,023,722	64,844	336,233	(687,489)	33%
Public Transportation	109,385	6,737	38,051	(71,334)	35%
Finance	489,213	59,084	178,214	(310,999)	36%
Capital outlay	750,807	40,462	137,531	(613,276)	18%
Total Expenditures	18,932,599	1,272,389	6,806,919	(12,125,680)	36%
REVENUES NET OF EXPENDITURES	336,176	177,118	(1,511,915)	(1,848,091)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	100,293	-	-	(100,293)	0%
Operating transfers out (DSF, OSP, CIP)	(1,430,161)	(200)	(140,808)	1,289,353	10%
Total other Financing Sources (Uses)	(1,329,868)	(200)	(140,808)	1,189,060	
NET FUND ACTIVITY	\$ (993,692)	\$ 176,918	\$ (1,652,723.0)	\$ (659,031)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the four months ending February 29, 2020
42% of the Fiscal Year 2020

Sewer Fund					
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
User fees	S 4,277,805	S 290,712	S 1,634,337	S (2,643,468)	38%
Service charge and hook-up fees	128,210	82,755	97,055	(31,155)	76%
Miscellaneous	18	1	29	11	
Total Revenues	<u>4,406,033</u>	<u>373,468</u>	<u>1,731,421</u>	<u>(2,674,612)</u>	<u>39%</u>
<u>EXPENDITURES</u>					
Personnel Services	581,719	37,596	228,047	(353,672)	39%
Commodities	39,200	1,092	13,780	(25,420)	35%
Contract Services	2,989,841	15,700	455,416	(2,534,425)	15%
Maintenance	38,584	4,189	14,574	(24,010)	38%
Other	228	34	114	(114)	50%
Storm Water Grant	54,540	-	4,548	(49,992)	8%
Capital Outlay	33,829	3,076	15,940	(17,889)	47%
Total Expenditures	<u>3,737,941</u>	<u>61,687</u>	<u>732,419</u>	<u>(3,005,522)</u>	<u>20%</u>
OPERATING INCOME (LOSS)	<u>668,092</u>	<u>311,781</u>	<u>999,002</u>	<u>330,910</u>	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	4,059	1,192	6,369	2,310	157%
	<u>4,059</u>	<u>1,192</u>	<u>6,369</u>	<u>2,310</u>	<u>157%</u>
INCOME (LOSS) BEFORE					
OPERATING TRANSFERS	<u>672,151</u>	<u>312,973</u>	<u>1,005,370</u>	<u>333,219</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP)	(728,630)	-	-	728,630	0%
Capital Improvement	(50,000)	-	(1,189)	48,811	2%
Total other Financing Sources (Uses)	<u>(775,630)</u>	<u>-</u>	<u>(1,189)</u>	<u>774,441</u>	<u>0%</u>
NET INCOME (LOSS)	S <u>(103,479)</u>	S <u>312,973</u>	S <u>1,004,181</u>	S <u>1,107,660</u>	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	999,002
City of Omaha billing in arrears 3 months	(720,000)
Sewer Connection Fees Due to Omaha/Sarpy	(72,778)
Adjusted Operating Income Variance	<u>206,224</u>

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Debt Service Fund					
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
Property Taxes	S 1,004,487	S 48,505	S 117,067	S (887,420)	12%
Sales and use taxes	2,345,832	271,113	825,736	(1,520,096)	35%
Payments in Lieu of taxes	93,506	-	-	(93,506)	0%
Other (Special Assessments; Fire Reimbursmt)	581,714	42,222	211,407	(370,307)	36%
Interest income	11,937	2,258	14,374	2,437	120%
Total Revenues	<u>4,037,476</u>	<u>364,098</u>	<u>1,168,584</u>	<u>(2,868,892)</u>	<u>29%</u>
<u>EXPENDITURES</u>					
Administration	12,834	480	7,422	(5,412)	58%
Fire Contract Bond	121,611	10,008	50,040	(71,571)	41%
Debt service					
Principal	2,605,000	305,000	1,850,000	(755,000)	71%
Interest	414,237	19,523	198,893	(215,344)	48%
Total Expenditures	<u>3,153,682</u>	<u>335,011</u>	<u>2,106,354</u>	<u>(1,047,328)</u>	<u>67%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>883,794</u>	<u>29,087</u>	<u>(937,771)</u>	<u>(1,821,565)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	214,782	-	90,508	(124,274)	42%
Operating transfers out (CIP, OSP)	(1,255,003)	-	(669,105)	585,898	53%
Total other Financing Sources (Uses)	<u>(1,040,221)</u>	<u>-</u>	<u>(578,598)</u>	<u>461,623</u>	
<u>NET FUND ACTIVITY</u>	<u>S (156,427)</u>	<u>S 29,087</u>	<u>S (1,516,369)</u>	<u>S (1,359,942)</u>	

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Capital Fund					
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
Interest income	\$ 22,411	\$ 28	\$ 96	\$ (22,315)	0%
Grant Income	-	-	-	-	0%
Special Assessment	-	-	-	-	0%
Interagency	-	-	-	-	0%
Total Revenues	<u>22,411</u>	<u>28</u>	<u>96</u>	<u>(22,315)</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>22,411</u>	<u>28</u>	<u>96</u>	<u>(22,315)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	1,142,500	-	203,809	(938,691)	18%
Operating transfers out (DSF)	-	-	-	-	0%
Bond/registered warrant proceeds	8,500,000	-	-	(8,500,000)	0%
Capital outlay	(9,979,512)	(50,448)	(119,088)	9,860,424	1%
Total other Financing Sources (Uses)	<u>(337,012)</u>	<u>(50,448)</u>	<u>84,721</u>	<u>421,733</u>	<u>-25%</u>
<u>NET FUND ACTIVITY</u>	\$ <u>(314,601)</u>	\$ <u>(50,420)</u>	\$ <u>84,817</u>	\$ <u>399,418</u>	

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42% of the Fiscal Year 2020

	Lottery Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 105,622	\$ 370,626	\$ (479,374)	44%
Lottery Tax Form 51	340,000	24,377	124,453	(215,547)	37%
Event Revenue	-	-	-	-	0%
Interest income	16,420	2,821	17,209	789	105%
Miscellaneous / Other	-	-	-	-	0%
Total Revenues	1,206,420	132,820	512,288	(694,132)	42%
<u>EXPENDITURES</u>					
Professional Services	219,149	16,100	64,123	(155,026)	29%
Salute to Summer	33,693	117	311	(33,382)	1%
Community Events	11,613	117	8,790	(2,823)	76%
Events - Marketing	29,734	-	1,714	(28,020)	6%
Recreation Events	4,642	-	139	(4,503)	3%
Concert & Movie Nights	11,145	-	158	(10,987)	1%
City Anniversary Celebration	50,000	186	9,486	(40,514)	19%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	24,377	124,453	(225,547)	36%
Other	100	-	-	(100)	0%
Capital outlay	-	-	-	-	0%
Total Expenditures	710,076	40,898	209,174	(500,902)	29%
<u>REVENUES NET OF EXPENDITURES</u>	496,344	91,922	303,113	(193,231)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(822,322)	-	(60,061)	762,261	7%
Total other Financing Sources (Uses)	(822,322)	-	(60,061)	762,261	7%
<u>NET FUND ACTIVITY</u>	\$ (325,978)	\$ 91,922	\$ 243,052	\$ 569,030	

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	Economic Development				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ -	\$ -	\$ -	-	
Interest income	517	2	13	(504)	
Total Revenues	<u>517</u>	<u>2</u>	<u>13</u>	<u>(504)</u>	
<u>EXPENDITURES</u>					
Professional Services	75,000	-	-	(75,000)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	62,466	-	-	(62,466)	0%
Total Expenditures	<u>137,466</u>	<u>-</u>	<u>-</u>	<u>(137,466)</u>	<u>0%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(136,949)</u>	<u>2</u>	<u>13</u>	<u>136,962</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000	-	-	(3,000,000)	0%
Community Development - Grant	(3,000,000)	-	-	3,000,000	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (136,949)</u>	<u>\$ 2</u>	<u>\$ 13</u>	<u>\$ 136,962</u>	

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Off Street Parking					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 771	S 1,198	S 7,651	S 6,880	992%
Other Income	<u>115,000</u>	<u>-</u>	<u>118</u>	<u>(114,882)</u>	<u>0%</u>
Total Revenues	<u>115,771</u>	<u>1,198</u>	<u>7,769</u>	<u>(108,002)</u>	<u>7%</u>
<u>EXPENDITURES</u>					
General & Administrative	220,518	16,339	52,263	(168,255)	24%
Professional Services	76,500	-	765	(75,735)	1%
Maintenance	48,769	-	3,733	(45,036)	8%
Debt service: (Warrants)					
Principal	685,000	-	495,000	(190,000)	72%
Interest	<u>210,911</u>	<u>-</u>	<u>107,311</u>	<u>(103,600)</u>	<u>51%</u>
Total Expenditures	<u>1,241,698</u>	<u>16,339</u>	<u>659,072</u>	<u>(582,626)</u>	<u>53%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,125,927)</u>	<u>(15,140)</u>	<u>(651,303)</u>	<u>474,624</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,396,911	200	575,658	(821,254)	41%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	<u>(750,000)</u>	<u>(9,191)</u>	<u>(106,367)</u>	<u>643,633</u>	<u>14%</u>
Total other Financing Sources (Uses)	<u>646,911</u>	<u>(8,991)</u>	<u>469,291</u>	<u>(177,620)</u>	<u>73%</u>
<u>NET FUND ACTIVITY</u>	S <u>(479,016)</u>	S <u>(24,131)</u>	S <u>(182,012)</u>	S <u>297,004</u>	

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Redevelopment Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Sales and use taxes	\$ 2,345,832	\$ 271,113	\$ 825,736	\$ (1,520,096)	35%
Franchise Fee & Occupation Tax	29,485	-	-	(29,485)	0%
Interest income	66,252	6,039	29,392	(36,860)	44%
Total Revenues	<u>2,441,569</u>	<u>277,152</u>	<u>855,127</u>	<u>(1,586,442)</u>	<u>35%</u>
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	200,000	4,950	14,250	(185,750)	7%
Financial / Legal Fees	100,500	(5)	73,917	(26,584)	74%
Debt service: (Warrants)	-	-	-	-	0%
Principal	505,000	-	-	(505,000)	0%
Interest	728,187	-	315,344	(412,843)	43%
Total Expenditures	<u>1,533,687</u>	<u>4,945</u>	<u>403,510</u>	<u>(1,130,177)</u>	<u>26%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>907,882</u>	<u>272,207</u>	<u>451,617</u>	<u>(456,265)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	200,000	-	-	(200,000)	0%
Operating transfers out (OSP)	-	-	-	-	0%
Bond/registered warrant proceeds	6,500,000	-	-	(6,500,000)	0%
Capital Improvement	(10,700,000)	(464,999)	(558,348)	10,141,652	5%
Total other Financing Sources (Uses)	<u>(4,000,000)</u>	<u>(464,999)</u>	<u>(558,348)</u>	<u>3,441,652</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ (3,092,118)</u>	<u>\$ (192,793)</u>	<u>\$ (106,731)</u>	<u>\$ 2,985,387</u>	

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Police Academy Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ 100,000	\$ -	\$ 100,200	\$ 200	100%
Interest income	83	22	140	57	169%
Total Revenues	<u>100,083</u>	<u>22</u>	<u>100,340</u>	<u>257</u>	<u>100%</u>
<u>EXPENDITURES</u>					
Personnel Services	79,672	6,145	33,026	(46,646)	41%
Commodities	3,535	85	825	(2,710)	23%
Contract Services	11,854	1,634	6,030	(5,824)	51%
Other Charges	3,535	1,061	4,881	1,346	138%
Total Expenditures	<u>98,596</u>	<u>8,925</u>	<u>44,763</u>	<u>(53,833)</u>	<u>45%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>1,487</u>	<u>(8,903)</u>	<u>55,577</u>	<u>54,090</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 1,487</u>	<u>\$ (8,903)</u>	<u>\$ 55,577</u>	<u>\$ 54,090</u>	

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	TIF 1A				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Tax	\$ 541,612	\$ -	\$ -	(541,612)	0%
Interest income	-	-	-	-	0%
Total Revenues	<u>541,612</u>	<u>-</u>	<u>-</u>	<u>(541,612)</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	5,416	-	-	(5,416)	0%
Debt service: (Warrants)					
Principal	313,710	-	-	(313,710)	0%
Interest	222,486	-	-	(222,486)	0%
Total Expenditures	<u>541,612</u>	<u>-</u>	<u>-</u>	<u>(541,612)</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

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	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	\$	\$	\$	\$	-
Interest income					-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	

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		Sewer Reserve Fund				
		<u>Budget</u>	<u>MTD</u>	<u>YTD</u>	<u>Over(under)</u>	<u>% of Budget</u>
		<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Used</u>
<u>REVENUES</u>						
Interest income	\$	<u>8,937</u>	\$ <u>716</u>	\$ <u>3,564</u>	\$ <u>(5,373)</u>	<u>40%</u>
Total Revenues		<u>8,937</u>	<u>716</u>	<u>3,564</u>	<u>(5,373)</u>	<u>40%</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>8,937</u>	<u>716</u>	<u>3,564</u>	<u>(5,373)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in		<u>728,630</u>	<u>-</u>	<u>-</u>	<u>(728,630)</u>	<u>0%</u>
Operating transfers out		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)		<u>728,630</u>	<u>-</u>	<u>-</u>	<u>(728,630)</u>	
<u>NET FUND ACTIVITY</u>		\$ <u>737,567</u>	\$ <u>716</u>	\$ <u>3,564</u>	\$ <u>(734,003)</u>	

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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	\$ 625	\$ 60	\$ 297	\$ (328)	47%
Total Revenues	<u>625</u>	<u>60</u>	<u>297</u>	<u>(328)</u>	<u>47%</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>625</u>	<u>60</u>	<u>297</u>	<u>(328)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	450,000	-	-	(450,000)	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 450,625</u>	<u>\$ 60</u>	<u>\$ 297</u>	<u>\$ (450,328)</u>	