

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

|   | <b>Total All Funds</b>      |                      |                      |                                       |            | % of Budget<br>Used |
|---|-----------------------------|----------------------|----------------------|---------------------------------------|------------|---------------------|
|   | <u>Budget</u><br>(12 month) | <u>MTD</u><br>Actual | <u>YTD</u><br>Actual | Over( <u>under</u> )<br><u>Budget</u> |            |                     |
| <b>OPERATING REVENUES</b>                     |                             |                      |                      |                                       |            |                     |
| General Fund                                  | \$ 19,268,775               | \$ 3,270,908         | \$ 16,812,415        | \$ (2,456,360)                        | 87%        |                     |
| Sewer Fund                                    | 4,410,092                   | 359,465              | 3,785,391            | (624,701)                             | 86%        |                     |
| Debt Service Fund                             | 4,037,476                   | 535,256              | 3,414,083            | (623,393)                             | 85%        |                     |
| Capital Improvement Program Fund              | 22,411                      | -                    | 248                  | (22,163)                              | 1%         |                     |
| Lottery Fund                                  | 1,206,420                   | 135,800              | 1,289,182            | 82,762                                | 107%       |                     |
| Economic Development Fund                     | 517                         | 1                    | 25                   | (492)                                 | 5%         |                     |
| Off Street Parking Fund                       | 115,771                     | 1,564                | 13,561               | (102,210)                             | 12%        |                     |
| Redevelopment Fund                            | 2,441,569                   | 192,457              | 2,022,849            | (418,720)                             | 83%        |                     |
| Police Academy                                | 100,083                     | 6                    | 102,656              | 2,573                                 | 103%       |                     |
| TIF 1A  | 541,612                     | 47,814               | 95,628               | (445,984)                             | 18%        |                     |
| TIF 1B  | -                           | 15,435               | 30,870               | 30,870                                | 0%         |                     |
| Sewer Reserve Fund                            | 8,937                       | 644                  | 6,800                | (2,137)                               | 76%        |                     |
| Qualified Sinking Fund                        | 625                         | 116                  | 626                  | 1                                     | 100%       |                     |
| <b>Total Operating Revenues</b>               | <b>32,154,288</b>           | <b>4,559,466</b>     | <b>27,574,335</b>    | <b>(4,579,953)</b>                    | <b>86%</b> |                     |
| <b>OPERATING EXPENDITURES</b>                 |                             |                      |                      |                                       |            |                     |
| General Fund                                  | 18,932,599                  | 1,188,036            | 15,113,377           | (3,819,222)                           | 80%        |                     |
| Sewer Fund                                    | 3,737,941                   | 47,653               | 2,789,991            | (947,950)                             | 75%        |                     |
| Debt Service Fund                             | 3,153,682                   | 29,820               | 3,128,917            | (24,765)                              | 99%        |                     |
| Capital Improvement Program Fund              | -                           | -                    | -                    | -                                     | 0%         |                     |
| Lottery Fund                                  | 710,076                     | 43,734               | 485,131              | (224,945)                             | 68%        |                     |
| Economic Development Fund                     | 137,466                     | -                    | -                    | (137,466)                             | 0%         |                     |
| Off Street Parking Fund                       | 1,241,698                   | 26,986               | 1,053,543            | (188,155)                             | 85%        |                     |
| Redevelopment Fund                            | 1,533,687                   | 15                   | 1,308,046            | (225,641)                             | 85%        |                     |
| Police Academy                                | 98,596                      | 5,003                | 91,974               | (6,622)                               | 93%        |                     |
| TIF 1A  | 541,612                     | 478                  | 66,179               | (475,433)                             | 12%        |                     |
| TIF 1B  | -                           | 154                  | 15,589               | 15,589                                | 0%         |                     |
| Sewer Reserve Fund                            | -                           | -                    | -                    | -                                     | 0%         |                     |
| Qualified Sinking Fund                        | -                           | -                    | -                    | -                                     | 0%         |                     |
| <b>Total Operating Expenditures</b>           | <b>30,087,357</b>           | <b>1,341,879</b>     | <b>24,052,747</b>    | <b>(6,034,610)</b>                    | <b>80%</b> |                     |
| <b>OPERATING REVENUES NET OF EXPENDITURES</b> |                             |                      |                      |                                       |            |                     |
| General Fund                                  | 336,176                     | 2,082,873            | 1,699,039            | 1,362,863                             |            |                     |
| Sewer Fund                                    | 672,151                     | 311,812              | 995,400              | 323,249                               |            |                     |
| Debt Service Fund                             | 883,794                     | 505,436              | 285,166              | (598,628)                             |            |                     |
| Capital Improvement Program Fund              | 22,411                      | -                    | 248                  | (22,163)                              |            |                     |
| Lottery Fund                                  | 496,344                     | 92,066               | 804,051              | 307,707                               |            |                     |
| Economic Development Fund                     | (136,949)                   | 1                    | 25                   | 136,974                               |            |                     |
| Off Street Parking Fund                       | (1,125,927)                 | (25,422)             | (1,039,982)          | 85,945                                |            |                     |
| Redevelopment Fund                            | 907,882                     | 192,442              | 714,802              | (193,080)                             |            |                     |
| Police Academy                                | 1,487                       | (4,998)              | 10,683               | 9,196                                 |            |                     |
| TIF 1A  | -                           | 47,336               | 29,450               | 29,450                                |            |                     |
| TIF 1B  | -                           | 15,281               | 15,281               | 15,281                                |            |                     |
| Sewer Reserve Fund                            | 8,937                       | 644                  | 6,800                | (2,137)                               |            |                     |
| Qualified Sinking Fund                        | 625                         | 116                  | 626                  | 1                                     |            |                     |
| <b>Operating Revenues Net of Expenditures</b> | <b>2,066,931</b>            | <b>3,217,587</b>     | <b>3,521,588</b>     | <b>1,454,657</b>                      | <b>-</b>   |                     |

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

| <b>Total All Funds</b> |                             |                             |                             |                                     |
|------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------------|
|                        | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | <u>Over(under)</u><br><u>Budget</u> |

**OTHER FINANCING SOURCES & USES**

**TRANSFERS IN**

|                                  |                  |                  |                  |                |             |
|----------------------------------|------------------|------------------|------------------|----------------|-------------|
| General Fund                     | 100,293          | 65,843           | 65,843           | (34,450)       | 66%         |
| Sewer Fund                       | 3,000            | -                | -                | (3,000)        | 0%          |
| Debt Service Fund                | 214,782          | 97,622           | 441,451          | 226,669        | 206%        |
| Capital Improvement Program Fund | 1,142,500        | 436,580          | 1,073,824        | (68,676)       | 94%         |
| Lottery Fund                     | -                | -                | -                | -              | -           |
| Economic Development Fund        | -                | -                | -                | -              | -           |
| Off Street Parking Fund          | 1,396,911        | 428,011          | 1,004,069        | (392,842)      | 72%         |
| Redevelopment Fund               | 200,000          | -                | 940,110          | 740,110        | 470%        |
| Police Academy                   | -                | -                | -                | -              | -           |
| TIF 1A                           | -                | -                | -                | -              | -           |
| TIF 1B                           | -                | -                | -                | -              | -           |
| Sewer Reserve Fund               | 728,630          | 740,000          | 740,000          | 11,370         | 102%        |
| Qualified Sinking Fund           | 450,000          | 250,000          | 250,000          | (200,000)      | 56%         |
| <b>Total Transfers In</b>        | <b>4,236,116</b> | <b>2,018,056</b> | <b>4,515,296</b> | <b>279,180</b> | <b>107%</b> |

**TRANSFERS OUT**

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

**NET TRANSFERS**

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

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

|                                  | <b>Total All Funds</b>       |                       |                       |                               |                             |
|----------------------------------|------------------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|
|                                  | <b>Budget<br/>(12 month)</b> | <b>MTD<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>Over(under)<br/>Budget</b> | <b>% of Budget<br/>Used</b> |
| Sewer Fund                       | -                            | -                     | -                     | -                             | 0%                          |
| 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          | -                            | -                     | -                     | -                             | 0%                          |
| Redevelopment Fund               | 6,500,000                    | -                     | -                     | (6,500,000)                   | 0%                          |
| <b>Total Bond Proceeds</b>       | <b>18,000,000</b>            | <b>-</b>              | <b>-</b>              | <b>(18,000,000)</b>           | <b>0%</b>                   |

**OTHER REVENUE: BOND PROCEEDS**

|                                  |                   |          |          |                     |           |
|----------------------------------|-------------------|----------|----------|---------------------|-----------|
| Sewer Fund                       | -                 | -        | -        | -                   | 0%        |
| 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          | -                 | -        | -        | -                   | 0%        |
| Redevelopment Fund               | 6,500,000         | -        | -        | (6,500,000)         | 0%        |
| <b>Total Bond Proceeds</b>       | <b>18,000,000</b> | <b>-</b> | <b>-</b> | <b>(18,000,000)</b> | <b>0%</b> |

**OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM**

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

**OTHER EXPENDITURES: EDP GRANT**

|                           |           |   |   |             |    |
|---------------------------|-----------|---|---|-------------|----|
| Economic Development Fund | 3,000,000 | - | - | (3,000,000) | 0% |
|---------------------------|-----------|---|---|-------------|----|

**NET FUND ACTIVITY**

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

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

| <b>FUND BALANCE</b>              | <b>Total All Funds</b>             |                             |                             |                              |
|----------------------------------|------------------------------------|-----------------------------|-----------------------------|------------------------------|
|                                  | <u>Budget</u><br><u>(12 month)</u> | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> |
|                                  | <u>As of FYE 9/30/2020</u>         | <u>As of 8/31/2020</u>      | <u>Variance</u>             | <u>Notes</u>                 |
| General Fund                     | 4,688,168                          | 8,149,190                   | 3,461,022                   |                              |
| Sewer Fund                       | 978,985                            | 1,311,686                   | 332,701                     |                              |
| Debt Service Fund                | 2,354,279                          | 3,294,728                   | 940,449                     |                              |
| Capital Improvement Program Fund | (41,847)                           | (45,374)                    | (3,527)                     |                              |
| Lottery Fund                     | 2,900,404                          | 3,797,453                   | 897,049                     |                              |
| Economic Development Fund        | 70,019                             | 7,068                       | (62,951)                    |                              |
| Off Street Parking Fund          | 234,504                            | (279,537)                   | (514,041)                   |                              |
| Redevelopment Fund               | 2,416,093                          | 3,832,212                   | 1,416,119                   |                              |
| Police Academy                   | 26,360                             | 37,067                      | 10,707                      |                              |
| TIF 1A                           | (3,420)                            | 47,336                      | 50,756                      |                              |
| TIF 1B                           | (19,136)                           | 15,281                      | 34,417                      |                              |
| Sewer Reserve Fund               | 1,944,692                          | 1,956,535                   | 11,843                      |                              |
| Qualified Sinking Fund           | 551,125                            | 351,342                     | (199,783)                   |                              |
| <b>Net Fund Balance</b>          | <b>16,100,226</b>                  | <b>-</b>                    | <b>22,474,988</b>           | <b>6,374,762</b>             |

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

|   | <b>General Fund</b>          |                       |                       |                               |  | % of Budget<br>Used |
|---|------------------------------|-----------------------|-----------------------|-------------------------------|--|---------------------|
|   | <b>Budget<br/>(12 month)</b> | <b>MTD<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>Over(under)<br/>Budget</b> |  |                     |
| <b>REVENUES</b>                             |                              |                       |                       |                               |  |                     |
| Property Taxes                              | \$ 8,673,516                 | \$ 2,508,825          | \$ 7,915,466          | \$ (758,050)                  |  | 91%                 |
| Sales and use taxes                         | 4,691,663                    | 380,622               | 3,936,513             | (755,150)                     |  | 84%                 |
| Payments in Lieu of taxes                   | 288,922                      | -                     | 304,487               | 15,565                        |  | 105%                |
| State revenue                               | 1,958,268                    | 120,837               | 1,677,954             | (280,314)                     |  | 86%                 |
| Occupation and franchise taxes              | 883,900                      | 55,498                | 838,654               | (45,246)                      |  | 95%                 |
| Hotel Occupation Tax                        | 1,017,550                    | 40,618                | 616,051               | (401,499)                     |  | 61%                 |
| Licenses and permits                        | 440,250                      | 73,682                | 414,345               | (25,905)                      |  | 94%                 |
| Interest income                             | 28,708                       | 5,865                 | 51,536                | 22,828                        |  | 180%                |
| Recreation fees                             | 172,710                      | 5,157                 | 72,904                | (99,806)                      |  | 42%                 |
| Special Services                            | 19,500                       | 1,318                 | 18,773                | (727)                         |  | 96%                 |
| Grant Income                                | 150,575                      | 10,626                | 100,636               | (49,939)                      |  | 67%                 |
| Other                                       | 943,213                      | 67,860                | 865,097               | (78,116)                      |  | 92%                 |
| <b>Total Revenues</b>                       | <b>19,268,775</b>            | <b>3,270,908</b>      | <b>16,812,415</b>     | <b>(2,456,360)</b>            |  | <b>87%</b>          |
| <b>EXPENDITURES</b>                         |                              |                       |                       |                               |  |                     |
| Administrative Services                     | 555,523                      | 36,348                | 474,216               | (81,307)                      |  | 85%                 |
| Mayor and Council                           | 258,001                      | 11,223                | 187,190               | (70,811)                      |  | 73%                 |
| Boards & Commissions                        | 10,544                       | 222                   | 3,291                 | (7,253)                       |  | 31%                 |
| Building Maintenance                        | 666,644                      | 33,196                | 371,117               | (295,527)                     |  | 56%                 |
| Administration                              | 814,815                      | 44,916                | 640,823               | (173,992)                     |  | 79%                 |
| Police and Animal Control                   | 5,316,825                    | 353,895               | 4,672,712             | (644,113)                     |  | 88%                 |
| Fire  | 2,181,863                    | 181,920               | 1,983,647             | (198,216)                     |  | 91%                 |
| Community Development                       | 687,211                      | 40,221                | 526,057               | (161,154)                     |  | 77%                 |
| Public Works                                | 3,982,560                    | 208,132               | 2,962,013             | (1,020,547)                   |  | 74%                 |
| Recreation                                  | 887,273                      | 43,234                | 540,103               | (347,170)                     |  | 61%                 |
| Library                                     | 908,468                      | 54,288                | 714,324               | (194,144)                     |  | 79%                 |
| Information Technology                      | 289,745                      | 13,205                | 265,372               | (24,373)                      |  | 92%                 |
| Human Resources                             | 1,023,722                    | 75,368                | 816,681               | (207,041)                     |  | 80%                 |
| Public Transportation                       | 109,385                      | 5,764                 | 73,835                | (35,550)                      |  | 68%                 |
| Finance                                     | 489,213                      | 47,236                | 430,987               | (58,226)                      |  | 88%                 |
| Capital outlay                              | 750,807                      | 38,868                | 451,008               | (299,799)                     |  | 60%                 |
| <b>Total Expenditures</b>                   | <b>18,932,599</b>            | <b>1,188,036</b>      | <b>15,113,377</b>     | <b>(3,819,222)</b>            |  | <b>80%</b>          |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b>336,176</b>               | <b>2,082,873</b>      | <b>1,699,039</b>      | <b>1,362,863</b>              |  |                     |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                              |                       |                       |                               |  |                     |
| Operating transfers in (Lottery)            | 100,293                      | 65,843                | 65,843                | (34,450)                      |  | 66%                 |
| Operating transfers out (DSF, OSP, CIP)     | (1,430,161)                  | (355,080)             | (496,288)             | 933,873                       |  | 35%                 |
| <b>Total other Financing Sources (Uses)</b> | <b>(1,329,868)</b>           | <b>(289,237)</b>      | <b>(430,445)</b>      | <b>899,423</b>                |  |                     |
| <b>NET FUND ACTIVITY</b>                    | <b>\$ (993,692)</b>          | <b>\$ 1,793,635</b>   | <b>\$ 1,268,593.7</b> | <b>\$ 2,262,286</b>           |  |                     |

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

|   | <b>Sewer Fund</b>   |                       |                       |                           |                             |        |
|---|---------------------|-----------------------|-----------------------|---------------------------|-----------------------------|--------|
|   | <b>Budget</b>       | <b>MTD<br/>Actual</b> | <b>YTD<br/>Actual</b> | <b>(Under)<br/>Budget</b> | <b>% of Budget<br/>Used</b> |        |
| <b>REVENUES</b>   |                     |                       |                       |                           |                             |        |
| User fees   | \$ 4,277,805        | \$ 355,321            | \$ 3,649,975          | \$ (627,830)              | 85%                         |        |
| Service charge and hook-up fees                         | 128,210             | 3,537                 | 122,481               | (5,729)                   | 96%                         |        |
| Miscellaneous   | 18                  | 2                     | 49                    | 31                        |                             |        |
| <b>Total Revenues</b>                                   | <b>4,406,033</b>    | <b>358,860</b>        | <b>3,772,505</b>      | <b>(633,528)</b>          | <b>86%</b>                  |        |
| <b>EXPENDITURES</b>                                     |                     |                       |                       |                           |                             |        |
| Personnel Services                                      | 581,719             | 34,372                | 479,008               | (102,711)                 | 82%                         |        |
| Commodities   | 39,200              | 1,095                 | 22,433                | (16,767)                  | 57%                         |        |
| Contract Services                                       | 2,989,841           | 11,155                | 2,222,272             | (767,569)                 | 74%                         |        |
| Maintenance   | 38,584              | 1,031                 | 24,280                | (14,304)                  | 63%                         |        |
| Other   | 228                 | -                     | 1,458                 | 1,230                     | 640%                        |        |
| Storm Water Grant                                       | 54,540              | -                     | 15,373                | (39,167)                  | 28%                         |        |
| Capital Outlay  | 33,829              | -                     | 25,167                | (8,662)                   | 74%                         |        |
| <b>Total Expenditures</b>                               | <b>3,737,941</b>    | <b>47,653</b>         | <b>2,789,991</b>      | <b>(947,950)</b>          | <b>75%</b>                  |        |
| <b>OPERATING INCOME (LOSS)</b>                          | <b>668,092</b>      | <b>311,206</b>        | <b>982,514</b>        | <b>314,422</b>            |                             | Note 1 |
| <b>NON-OPERATING REVENUE (EXPENSE)</b>                  |                     |                       |                       |                           |                             |        |
| Interest income   | 4,059               | 606                   | 12,886                | 8,827                     | 317%                        |        |
|   | 4,059               | 606                   | 12,886                | 8,827                     | 317%                        |        |
| <b>INCOME (LOSS) BEFORE<br/>OPERATING TRANSFERS</b>     | <b>672,151</b>      | <b>311,812</b>        | <b>995,400</b>        | <b>323,249</b>            |                             |        |
| <b>OTHER FINANCING SOURCES (USES)</b>                   |                     |                       |                       |                           |                             |        |
| Operating transfers in (Lottery Events)                 | 3,000               | -                     | -                     | (3,000)                   | 0%                          |        |
| Operating transfers out (CIP)                           | (728,630)           | (740,000)             | (740,000)             | (11,370)                  | 102%                        |        |
| Capital Improvement                                     | (50,000)            | -                     | (38,002)              | 11,998                    | 76%                         |        |
| <b>Total other Financing Sources (Uses)</b>             | <b>(775,630)</b>    | <b>(740,000)</b>      | <b>(778,002)</b>      | <b>(2,372)</b>            | <b>100%</b>                 |        |
| <b>NET INCOME (LOSS)</b>                                | <b>\$ (103,479)</b> | <b>\$ (428,188)</b>   | <b>\$ 217,399</b>     | <b>\$ 320,878</b>         |                             |        |
| <b>Note 1: Restatement of Operating Income Variance</b> |                     |                       |                       |                           |                             |        |
| Operating Income Variance                               |                     |                       | 982,514               |                           |                             |        |
| City of Omaha billing in arrears 1 months               |                     |                       | (240,000)             |                           |                             |        |
| Adjusted Operating Income Variance                      |                     |                       | <b>742,514</b>        |                           |                             |        |

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

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

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

| <b>Capital Fund</b>                         |                     |                       |                       |                               |                             |           |
|---|---------------------|-----------------------|-----------------------|-------------------------------|-----------------------------|-----------|
|   | <u>Budget</u>       | <u>MTD<br/>Actual</u> | <u>YTD<br/>Actual</u> | <u>Over(under)<br/>Budget</u> | <u>% of Budget<br/>Used</u> |           |
| <b>REVENUES</b>                             |                     |                       |                       |                               |                             |           |
| Interest income                             | \$ 22,411           | \$ -                  | \$ 248                | \$ (22,163)                   | 1%                          |           |
| Grant Income                                | -                   | -                     | -                     | -                             | 0%                          |           |
| Special Assessment                          | -                   | -                     | -                     | -                             | 0%                          |           |
| Interagency                                 | -                   | -                     | -                     | -                             | 0%                          |           |
| <b>Total Revenues</b>                       | <b>22,411</b>       | <b>-</b>              | <b>248</b>            | <b>(22,163)</b>               | <b>1%</b>                   |           |
| <b>EXPENDITURES</b>                         |                     |                       |                       |                               |                             |           |
| Other                                       | -                   | -                     | -                     | -                             | -                           | 0%        |
| <b>Total Expenditures</b>                   | <b>-</b>            | <b>-</b>              | <b>-</b>              | <b>-</b>                      | <b>-</b>                    | <b>0%</b> |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b>22,411</b>       | <b>-</b>              | <b>248</b>            | <b>(22,163)</b>               |                             |           |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                     |                       |                       |                               |                             |           |
| Operating transfers in (GF, DSF)            | 1,142,500           | 436,580               | 1,073,824             | (68,676)                      | 94%                         |           |
| Operating transfers out (DSF)               | -                   | -                     | (253,322)             | (253,322)                     | 0%                          |           |
| Bond/registered warrant proceeds            | 8,500,000           | -                     | -                     | (8,500,000)                   | 0%                          |           |
| Capital outlay                              | (9,979,512)         | (45,374)              | (890,308)             | 9,089,204                     | 9%                          |           |
| <b>Total other Financing Sources (Uses)</b> | <b>(337,012)</b>    | <b>391,206</b>        | <b>(69,806)</b>       | <b>267,206</b>                | <b>21%</b>                  |           |
| <b>NET FUND ACTIVITY</b>                    | <b>\$ (314,601)</b> | <b>\$ 391,206</b>     | <b>\$ (69,558)</b>    | <b>\$ 245,043</b>             |                             |           |

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

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

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
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|  | <b>Economic Development</b> |                             |                             |                              |                            |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
|  | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> | % of Budget<br><u>Used</u> |
| <b><u>REVENUES</u></b>                       |                             |                             |                             |                              |                            |
| Other Income                                 | \$ -                        | \$ -                        | \$ -                        | \$ -                         |                            |
| Interest income                              | \$ 517                      | \$ 1                        | \$ 25                       | \$ (492)                     |                            |
| <b>Total Revenues</b>                        | <b>\$ 517</b>               | <b>\$ 1</b>                 | <b>\$ 25</b>                | <b>\$ (492)</b>              |                            |
| <b><u>EXPENDITURES</u></b>                   |                             |                             |                             |                              |                            |
| Professional Services                        | 75,000                      | -                           | -                           | (75,000)                     | 0%                         |
| Debt service: (Warrants)                     |                             |                             |                             |                              | 0%                         |
| Principal                                    | -                           | -                           | -                           | -                            | 0%                         |
| Interest                                     | 62,466                      | -                           | -                           | (62,466)                     | 0%                         |
| <b>Total Expenditures</b>                    | <b>137,466</b>              | <b>-</b>                    | <b>-</b>                    | <b>(137,466)</b>             | <b>0%</b>                  |
| <b>REVENUES NET OF EXPENDITURES</b>          | <b>(136,949)</b>            | <b>1</b>                    | <b>25</b>                   | <b>136,974</b>               |                            |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                             |                             |                             |                              |                            |
| 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%                         |
| <b>Total other Financing Sources (Uses)</b>  | <b>-</b>                    | <b>-</b>                    | <b>-</b>                    | <b>-</b>                     | <b>0%</b>                  |
| <b>NET FUND ACTIVITY</b>                     | <b>\$ (136,949)</b>         | <b>\$ 1</b>                 | <b>\$ 25</b>                | <b>\$ 136,974</b>            |                            |

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

| <b>Off Street Parking</b>                   |                             |                             |                              |                                     |                                   |  |
|---|-----------------------------|-----------------------------|------------------------------|-------------------------------------|-----------------------------------|--|
|   | <b>Budget</b><br>(12 month) | <b>MTD</b><br><u>Actual</u> | <b>YTD</b><br><u>Actual</u>  | <b>Over(under)</b><br><u>Budget</u> | <b>% of Budget</b><br><u>Used</u> |  |
| <b>REVENUES</b>                             |                             |                             |                              |                                     |                                   |  |
| Interest income                             | \$ 771                      | \$ 26                       | \$ 3,411                     | \$ 2,640                            | 442%                              |  |
| Other Income                                | <u>115,000</u>              | <u>1,538</u>                | <u>10,150</u>                | <u>(104,851)</u>                    | 9%                                |  |
| <b>Total Revenues</b>                       | <b><u>115,771</u></b>       | <b><u>1,564</u></b>         | <b><u>13,561</u></b>         | <b><u>(102,210)</u></b>             | <b>12%</b>                        |  |
| <b>EXPENDITURES</b>                         |                             |                             |                              |                                     |                                   |  |
| General & Administrative                    | 220,518                     | 14,828                      | 134,588                      | (85,930)                            | 61%                               |  |
| Professional Services                       | 76,500                      | 15                          | 1,301                        | (75,199)                            | 2%                                |  |
| Maintenance                                 | 31,404                      | 11,860                      | 16,421                       | (14,983)                            | 52%                               |  |
| Commodities                                 | 17,365                      | 283                         | 5,323                        | (12,042)                            | 31%                               |  |
| Debt service (Warrants)                     |                             |                             |                              |                                     |                                   |  |
| Principal                                   | 685,000                     | -                           | 685,000                      | -                                   | 100%                              |  |
| Interest                                    | <u>210,911</u>              | <u>-</u>                    | <u>210,910</u>               | <u>(1)</u>                          | <u>100%</u>                       |  |
| <b>Total Expenditures</b>                   | <b><u>1,241,698</u></b>     | <b><u>26,986</u></b>        | <b><u>1,053,543</u></b>      | <b><u>(188,155)</u></b>             | <b><u>85%</u></b>                 |  |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b><u>(1,125,927)</u></b>   | <b><u>(25,422)</u></b>      | <b><u>(1,039,982)</u></b>    | <b><u>85,945</u></b>                |                                   |  |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                             |                             |                              |                                     |                                   |  |
| Operating transfers in (GF, DSF, RDF)       | 1,396,911                   | 428,011                     | 1,004,069                    | (392,842)                           | 72%                               |  |
| Operating transfers out                     | -                           | -                           | (940,110)                    | (940,110)                           | 0%                                |  |
| Bond/registered warrant proceeds            | -                           | -                           | -                            | -                                   | 0%                                |  |
| Capital Improvement                         | <u>(750,000)</u>            | <u>(94,174)</u>             | <u>(535,574)</u>             | <u>214,426</u>                      | <u>71%</u>                        |  |
| <b>Total other Financing Sources (Uses)</b> | <b><u>646,911</u></b>       | <b><u>333,837</u></b>       | <b><u>(471,615)</u></b>      | <b><u>(1,118,526)</u></b>           | <b><u>-73%</u></b>                |  |
| <b>NET FUND ACTIVITY</b>                    | <b><u>\$ (479,016)</u></b>  | <b><u>\$ 308,415</u></b>    | <b><u>\$ (1,511,598)</u></b> | <b><u>\$ (1,032,582)</u></b>        |                                   |  |

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

|  | <u>Redevelopment Fund</u>   |                      |                       |                              |  | % of Budget<br>Used |
|--|-----------------------------|----------------------|-----------------------|------------------------------|--|---------------------|
|  | <u>Budget</u><br>(12 month) | <u>MTD</u><br>Actual | <u>YTD</u><br>Actual  | Over(under)<br><u>Budget</u> |  |                     |
| <b><u>REVENUES</u></b>                       |                             |                      |                       |                              |  |                     |
| Sales and use taxes                          | \$ 2,345,832                | \$ 190,311           | \$ 1,968,256          | \$ (377,576)                 |  | 84%                 |
| Franchise Fee & Occupation Tax               | 29,485                      | -                    | -                     | (29,485)                     |  | 0%                  |
| Interest income                              | 66,252                      | 2,145                | 54,593                | (11,659)                     |  | 82%                 |
| <b>Total Revenues</b>                        | <b>2,441,569</b>            | <b>192,457</b>       | <b>2,022,849</b>      | <b>(418,720)</b>             |  | <b>83%</b>          |
| <b><u>EXPENDITURES</u></b>                   |                             |                      |                       |                              |  |                     |
| Community Development                        | -                           | -                    | -                     | -                            |  | 0%                  |
| Professional Services                        | 200,000                     | -                    | 22,500                | (177,500)                    |  | 11%                 |
| Financial / Legal Fees                       | 100,500                     | 15                   | 149,859               | 49,359                       |  | 149%                |
| Debt service (Warrants)                      | -                           | -                    | -                     | -                            |  | 0%                  |
| Principal                                    | 505,000                     | -                    | 505,000               | -                            |  | 100%                |
| Interest                                     | 728,187                     | -                    | 630,688               | (97,500)                     |  | 87%                 |
| <b>Total Expenditures</b>                    | <b>1,533,687</b>            | <b>15</b>            | <b>1,308,046</b>      | <b>(225,641)</b>             |  | <b>85%</b>          |
| <b>REVENUES NET OF EXPENDITURES</b>          | <b>907,882</b>              | <b>192,442</b>       | <b>714,802</b>        | <b>(193,080)</b>             |  |                     |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                             |                      |                       |                              |  |                     |
| Operating transfers in                       | 200,000                     | -                    | 940,110               | 740,110                      |  | 470%                |
| Operating transfers out (OSP)                | -                           | (343,908)            | (343,908)             | (343,908)                    |  | 0%                  |
| Bond/registered warrant proceeds             | 6,500,000                   | -                    | -                     | (6,500,000)                  |  | 0%                  |
| Capital Improvement                          | (10,700,000)                | (55,115)             | (3,198,301)           | 7,501,699                    |  | 30%                 |
| <b>Total other Financing Sources (Uses)</b>  | <b>(4,000,000)</b>          | <b>(399,022)</b>     | <b>(2,602,098)</b>    | <b>1,397,902</b>             |  |                     |
| <b>NET FUND ACTIVITY</b>                     | <b>\$ (3,092,118)</b>       | <b>\$ (206,581)</b>  | <b>\$ (1,887,296)</b> | <b>\$ 1,204,822</b>          |  |                     |

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

| <b>Police Academy Fund</b>                  |                              |                          |                         |                               |                             |  |
|---|------------------------------|--------------------------|-------------------------|-------------------------------|-----------------------------|--|
|   | <b>Budget<br/>(12 month)</b> | <b>MTD<br/>Actual</b>    | <b>YTD<br/>Actual</b>   | <b>Over(under)<br/>Budget</b> | <b>% of budget<br/>Used</b> |  |
| <b>REVENUES</b>                             |                              |                          |                         |                               |                             |  |
| Other Income                                | \$ 100,000                   | \$ -                     | \$ 102,405              | \$ 2,405                      | 102%                        |  |
| Interest income                             | 83                           | 6                        | 251                     | 168                           | 303%                        |  |
| <b>Total Revenues</b>                       | <b><u>100,083</u></b>        | <b><u>6</u></b>          | <b><u>102,656</u></b>   | <b><u>2,573</u></b>           | <b><u>103%</u></b>          |  |
| <b>EXPENDITURES</b>                         |                              |                          |                         |                               |                             |  |
| Personnel Services                          | 79,672                       | 4,806                    | 72,281                  | (7,391)                       | 91%                         |  |
| Commodities                                 | 3,535                        | 138                      | 1,239                   | (2,296)                       | 35%                         |  |
| Contract Services                           | 11,854                       | 60                       | 8,496                   | (3,358)                       | 72%                         |  |
| Other Charges                               | 3,535                        | -                        | 9,958                   | 6,423                         | 282%                        |  |
| <b>Total Expenditures</b>                   | <b><u>98,596</u></b>         | <b><u>5,003</u></b>      | <b><u>91,974</u></b>    | <b><u>(6,622)</u></b>         | <b><u>93%</u></b>           |  |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b><u>1,487</u></b>          | <b><u>(4,998)</u></b>    | <b><u>10,683</u></b>    | <b><u>9,196</u></b>           |                             |  |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                              |                          |                         |                               |                             |  |
| Operating transfers in (GF)                 | -                            | -                        | -                       | -                             | 0%                          |  |
| Operating transfers out                     | -                            | -                        | -                       | -                             | 0%                          |  |
| <b>Total other Financing Sources (Uses)</b> | <b><u>-</u></b>              | <b><u>-</u></b>          | <b><u>-</u></b>         | <b><u>-</u></b>               |                             |  |
| <b>NET FUND ACTIVITY</b>                    | <b><u>\$ 1,487</u></b>       | <b><u>\$ (4,998)</u></b> | <b><u>\$ 10,683</u></b> | <b><u>\$ 9,196</u></b>        |                             |  |

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

|   | <b>TIF 1A</b>               |                             |                             |                              |                            |
|---|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
|   | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> | % of Budget<br><u>Used</u> |
| <b>REVENUES</b>                             |                             |                             |                             |                              |                            |
| Property Tax                                | \$ 541,612                  | \$ 47,814                   | \$ 95,628                   | \$ (445,984)                 | 18%                        |
| <b>Total Revenues</b>                       | <b><u>541,612</u></b>       | <b><u>47,814</u></b>        | <b><u>95,628</u></b>        | <b><u>(445,984)</u></b>      | <b><u>18%</u></b>          |
| <b>EXPENDITURES</b>                         |                             |                             |                             |                              |                            |
| Other                                       | -                           | -                           | -                           | -                            | 0%                         |
| Contract Services                           | 5,416                       | 478                         | 956                         | (4,460)                      | 18%                        |
| Debt service (Warrants)                     |                             |                             |                             |                              |                            |
| Principal                                   | 313,710                     | -                           | 65,222                      | (248,488)                    | 21%                        |
| Interest                                    | 222,486                     | -                           | -                           | (222,486)                    | 0%                         |
| <b>Total Expenditures</b>                   | <b><u>541,612</u></b>       | <b><u>478</u></b>           | <b><u>66,179</u></b>        | <b><u>(475,433)</u></b>      | <b><u> </u></b>            |
| <b>REVENUES NET OF EXPENDITURES</b>         | <b><u>-</u></b>             | <b><u>47,336</u></b>        | <b><u>29,450</u></b>        | <b><u>29,450</u></b>         | <b><u> </u></b>            |
| <b>OTHER FINANCING SOURCES (USES)</b>       |                             |                             |                             |                              |                            |
| Operating transfers in                      | -                           | -                           | -                           | -                            | 0%                         |
| Operating transfers out                     | -                           | -                           | -                           | -                            | 0%                         |
| <b>Total other Financing Sources (Uses)</b> | <b><u>-</u></b>             | <b><u>-</u></b>             | <b><u>-</u></b>             | <b><u>-</u></b>              | <b><u>-</u></b>            |
| <b>NET FUND ACTIVITY</b>                    | <b><u>\$ -</u></b>          | <b><u>\$ 47,336</u></b>     | <b><u>\$ 29,450</u></b>     | <b><u>\$ 29,450</u></b>      | <b><u> </u></b>            |

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

| <b>TIF 1B</b>                                |                             |                             |                             |                              |                            |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
|  | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> | % of Budget<br><u>Used</u> |
| <b><u>REVENUES</u></b>                       |                             |                             |                             |                              |                            |
| Property Tax                                 | \$ _____ -                  | \$ 15,435                   | \$ 30,870                   | \$ 30,870                    | 0%                         |
| <b>Total Revenues</b>                        | <u>_____ -</u>              | <u>15,435</u>               | <u>30,870</u>               | <u>30,870</u>                | <u>0%</u>                  |
| <b><u>EXPENDITURES</u></b>                   |                             |                             |                             |                              |                            |
| Other  | -                           | -                           | 15,281                      | 15,281                       | 0%                         |
| Contract Services                            | -                           | 154                         | 309                         | 309                          | 0%                         |
| <b>Total Expenditures</b>                    | <u>_____ -</u>              | <u>154</u>                  | <u>15,589</u>               | <u>15,589</u>                | <u>0%</u>                  |
| <b><u>REVENUES NET OF EXPENDITURES</u></b>   | <u>_____ -</u>              | <u>15,281</u>               | <u>15,281</u>               | <u>15,281</u>                |                            |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                             |                             |                             |                              |                            |
| Operating transfers in                       |                             |                             |                             | -                            | 0%                         |
| Operating transfers out                      |                             |                             |                             | -                            | 0%                         |
| <b>Total other Financing Sources (Uses)</b>  | <u>_____ -</u>              | <u>-</u>                    | <u>-</u>                    | <u>-</u>                     | <u>-</u>                   |
| <b><u>NET FUND ACTIVITY</u></b>              | <u>\$ _____ -</u>           | <u>\$ 15,281</u>            | <u>\$ 15,281</u>            | <u>\$ 15,281</u>             |                            |

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
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| <b>Sewer Reserve Fund</b>                    |                             |                             |                             |                              |                            |
|--|-----------------------------|-----------------------------|-----------------------------|------------------------------|----------------------------|
|  | <u>Budget</u><br>(12 month) | <u>MTD</u><br><u>Actual</u> | <u>YTD</u><br><u>Actual</u> | Over(under)<br><u>Budget</u> | % of Budget<br><u>Used</u> |
| <b><u>REVENUES</u></b>                       |                             |                             |                             |                              |                            |
| Interest income                              | \$ 8,937                    | \$ 644                      | \$ 6,800                    | \$ (2,137)                   | 76%                        |
| <b>Total Revenues</b>                        | <b>8,937</b>                | <b>644</b>                  | <b>6,800</b>                | <b>(2,137)</b>               | <b>76%</b>                 |
| <b><u>EXPENDITURES</u></b>                   |                             |                             |                             |                              |                            |
| Other  | -                           | -                           | -                           | -                            | 0%                         |
| <b>Total Expenditures</b>                    | <b>-</b>                    | <b>-</b>                    | <b>-</b>                    | <b>-</b>                     | <b>-</b>                   |
| <b><u>REVENUES NET OF EXPENDITURES</u></b>   | <b>8,937</b>                | <b>644</b>                  | <b>6,800</b>                | <b>(2,137)</b>               |                            |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                             |                             |                             |                              |                            |
| Operating transfers in                       | 728,630                     | 740,000                     | 740,000                     | 11,370                       | 102%                       |
| Operating transfers out                      | -                           | -                           | -                           | -                            | 0%                         |
| <b>Total other Financing Sources (Uses)</b>  | <b>728,630</b>              | <b>740,000</b>              | <b>740,000</b>              | <b>11,370</b>                |                            |
| <b><u>NET FUND ACTIVITY</u></b>              | <b>\$ 737,567</b>           | <b>\$ 740,644</b>           | <b>\$ 746,800</b>           | <b>\$ 9,233</b>              |                            |

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

| <b>Qualified Sinking Fund</b>                |                             |                          |                          |                                     |                                   |
|--|-----------------------------|--------------------------|--------------------------|-------------------------------------|-----------------------------------|
|  | <u>Budget</u><br>(12 month) | <u>MTD</u><br>Actual     | <u>YTD</u><br>Actual     | <u>Over(under)</u><br><u>Budget</u> | <u>% of Budget</u><br><u>Used</u> |
| <b><u>REVENUES</u></b>                       |                             |                          |                          |                                     |                                   |
| Interest income                              | \$ 625                      | \$ 116                   | \$ 626                   | \$ 1                                | 100%                              |
| <b>Total Revenues</b>                        | <b><u>625</u></b>           | <b><u>116</u></b>        | <b><u>626</u></b>        | <b><u>1</u></b>                     | <b><u>100%</u></b>                |
| <b><u>EXPENDITURES</u></b>                   |                             |                          |                          |                                     |                                   |
| Other  | -                           | -                        | -                        | -                                   | 0%                                |
| <b>Total Expenditures</b>                    | <b><u>-</u></b>             | <b><u>-</u></b>          | <b><u>-</u></b>          | <b><u>-</u></b>                     | <b><u>-</u></b>                   |
| <b><u>REVENUES NET OF EXPENDITURES</u></b>   | <b><u>625</u></b>           | <b><u>116</u></b>        | <b><u>626</u></b>        | <b><u>1</u></b>                     |                                   |
| <b><u>OTHER FINANCING SOURCES (USES)</u></b> |                             |                          |                          |                                     |                                   |
| Operating transfers in                       | 450,000                     | 250,000                  | 250,000                  | (200,000)                           | 56%                               |
| Operating transfers out                      | -                           | -                        | -                        | -                                   | 0%                                |
| <b>Total other Financing Sources (Uses)</b>  | <b><u>450,000</u></b>       | <b><u>250,000</u></b>    | <b><u>250,000</u></b>    | <b><u>(200,000)</u></b>             |                                   |
| <b><u>NET FUND ACTIVITY</u></b>              | <b><u>\$ 450,625</u></b>    | <b><u>\$ 250,116</u></b> | <b><u>\$ 250,626</u></b> | <b><u>\$ (199,999)</u></b>          |                                   |