

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Three months ending December 31, 2020
25% of the Fiscal Year 2021

	Total All Funds				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
OPERATING REVENUES					
General Fund	\$ 18,573,006	\$ 407,730	\$ 2,710,479	\$ (15,862,527)	15%
Sewer Fund	4,469,263	361,657	1,212,462	(3,256,801)	27%
Debt Service Fund	3,401,489	28,611	686,738	(2,714,751)	20%
Capital Improvement Program Fund	387	-	-	(387)	0%
Lottery Fund	940,945	89,037	352,470	(588,475)	37%
Economic Development Fund	10,070	1	3	(10,067)	0%
Off Street Parking Fund	24,111	-	1,770	(22,341)	7%
Redevelopment Fund	2,038,587	(16,194)	546,638	(1,491,949)	27%
Police Academy	148,423	11	130,049	(18,374)	88%
TIF 1A	305,081	-	-	(305,081)	0%
TIF 1B	418,803	-	-	(418,803)	0%
Sewer Reserve Fund	17,747	589	1,588	(16,159)	9%
Qualified Sinking Fund	3,757	106	285	(3,472)	8%
Total Operating Revenues	30,351,669	871,547	5,642,480	(24,709,189)	19%

OPERATING EXPENDITURES

General Fund	19,306,753	1,396,121	4,548,913	(14,757,840)	24%
Sewer Fund	4,034,908	53,856	186,208	(3,848,700)	5%
Debt Service Fund	3,334,779	2,067,063	2,298,513	(1,036,266)	69%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	685,187	42,764	132,031	(553,156)	19%
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,098,065	536,433	565,470	(532,595)	51%
Redevelopment Fund	1,807,575	-	6,676	(1,800,899)	0%
Police Academy	116,612	8,799	29,388	(87,224)	25%
TIF 1A	352,417	47,336	47,336	(305,081)	13%
TIF 1B	434,083	15,281	15,281	(418,802)	4%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	31,252,889	4,167,652	7,829,817	(23,423,072)	25%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	(733,747)	(988,391)	(1,838,434)	(1,104,687)
Sewer Fund	434,355	307,801	1,026,254	591,899
Debt Service Fund	66,710	(2,038,451)	(1,611,776)	(1,678,486)
Capital Improvement Program Fund	387	-	-	(387)
Lottery Fund	255,758	46,273	220,439	(35,319)
Economic Development Fund	(72,440)	1	3	72,443
Off Street Parking Fund	(1,073,954)	(536,433)	(563,700)	510,254
Redevelopment Fund	231,012	(16,194)	539,961	308,949
Police Academy	31,811	(8,788)	100,661	68,850
TIF 1A	(47,336)	(47,336)	(47,336)	(0)
TIF 1B	(15,280)	(15,281)	(15,281)	(1)
Sewer Reserve Fund	17,747	589	1,588	(16,159)
Qualified Sinking Fund	3,757	106	285	(3,472)
Operating Revenues Net of Expenditures	(901,220)	(3,296,105)	(2,187,336)	(1,286,116)
	-	-	-	0

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25% of the Fiscal Year 2021

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OTHER FINANCING SOURCES & USES</u>					
<u>TRANSFERS IN</u>					
General Fund	193,867	-	-	(193,867)	0%
Sewer Fund	350,000	-	-	(350,000)	0%
Debt Service Fund	577,831	-	-	(577,831)	0%
Capital Improvement Program Fund	484,445	-	-	(484,445)	0%
Lottery Fund	-	-	-	-	
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	-	-	(1,275,065)	0%
Redevelopment Fund	-	-	-	-	
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	50,000	-	-	(50,000)	0%
Total Transfers In	3,013,718	-	-	(3,013,718)	0%
<u>TRANSFERS OUT</u>					
General Fund	(940,943)	-	-	940,943	0%
Sewer Fund	-	-	-	-	
Debt Service Fund	(1,182,985)	-	-	1,182,985	0%
Capital Improvement Program Fund	-	-	-	-	
Lottery Fund	(293,867)	-	-	293,867	0%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	(245,923)	-	-	245,923	0%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	(350,000)	-	-	350,000	0%
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(3,013,718)	-	-	3,013,718	0%
<u>NET TRANSFERS</u>					
General Fund	(747,076)	-	-	747,076	0%
Sewer Fund	350,000	-	-	(350,000)	0%
Debt Service Fund	(605,154)	-	-	605,154	0%
Capital Improvement Program Fund	484,445	-	-	(484,445)	0%
Lottery Fund	(293,867)	-	-	293,867	0%
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	-	-	(1,275,065)	0%
Redevelopment Fund	(245,923)	-	-	245,923	0%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	(350,000)	-	-	350,000	0%
Qualified Sinking Fund	50,000	-	-	(50,000)	0%
Total Net Transfers	-	-	-	-	0%

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25% of the Fiscal Year 2021

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OTHER REVENUE: BOND PROCEEDS</u>					
Sewer Fund	-	-	-	-	
Capital Improvement Program Fund	6,490,000	-	-	(6,490,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	9,615,000	-	-	(9,615,000)	0%
Total Bond Proceeds	19,105,000	-	-	(19,105,000)	0%
<u>OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM</u>					
Sewer Fund	630,000	-	259	(629,741)	0%
Capital Improvement Program Fund	6,979,445	34,284	36,669	(6,942,776)	1%
Off Street Parking Fund	100,000	547	2,188	(97,812)	2%
Redevelopment Fund	4,181,000	2,067	29,820	(4,151,180)	1%
Total Capital Improvement Program	11,890,445	36,899	68,935	(11,821,510)	1%
<u>OTHER EXPENDITURES: EDP GRANT</u>					
Economic Development Fund	1,000,000	-	-	(1,000,000)	0%
<u>NET FUND ACTIVITY</u>					
General Fund	(1,480,823)	(988,391)	(1,838,434)	(357,611)	
Sewer Fund	154,355	307,801	1,025,995	871,640	
Debt Service Fund	(538,444)	(2,038,451)	(1,611,776)	(1,073,332)	
Capital Improvement Program Fund	(4,613)	(34,284)	(36,669)	(32,056)	
Lottery Fund	(38,109)	46,273	220,439	258,548	
Economic Development Fund	2,010,070	1	3	(2,010,067)	
Off Street Parking Fund	101,111	(536,980)	(565,888)	(666,999)	
Redevelopment Fund	5,419,089	(18,262)	510,141	(4,908,948)	
Police Academy	31,811	(8,788)	100,661	68,850	
TIF 1A	(47,336)	(47,336)	(47,336)	(0)	
TIF 1B	(15,280)	(15,281)	(15,281)	(1)	
Sewer Reserve Fund	(332,253)	589	1,588	333,841	
Qualified Sinking Fund	53,757	106	285	(53,472)	
Net Activity	\$ 5,313,335	(3,333,004)	(2,256,272)	(7,569,607)	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Three months ending December 31, 2020
25% of the Fiscal Year 2021

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>FUND BALANCE</u>	<u>As of 9/30/2021</u>		<u>As of 12/31/2020</u>	<u>Variance</u>	<u>Notes</u>
General Fund	6,063,848		4,757,770	(1,306,078)	
Sewer Fund	1,064,689		1,697,794	633,105	
Debt Service Fund	2,546,407		1,826,928	(719,479)	
Capital Improvement Program Fund	36,922		(75,176)	(112,098)	
Lottery Fund	3,813,883		4,101,908	288,025	
Economic Development Fund	2,017,138		7,072	(2,010,066)	
Off Street Parking Fund	165,570		(550,744)	(716,314)	
Redevelopment Fund	8,831,835		4,303,756	(4,528,079)	
Police Academy	58,683		132,434	73,751	
TIF 1A	-		-	-	
TIF 1B	-		-	-	
Sewer Reserve Fund	1,623,681		1,958,847	335,166	
Qualified Sinking Fund	404,998		351,758	(53,240)	
Net Fund Balance	26,627,654	-	18,512,347	(8,115,306)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Three months ending December 31, 2020
25% of the Fiscal Year 2021

General Fund					
	<u>Budget</u>	<u>MTD</u>	<u>YTD</u>	<u>Over(under)</u>	<u>% of Budget</u>
	<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Used</u>
<u>REVENUES</u>					
Property Taxes	\$ 9,393,170	\$ 66,235	\$ 253,653	\$ (9,139,517)	3%
Sales and use taxes	3,887,077	(35,154)	1,083,277	(2,803,800)	28%
Payments in Lieu of taxes	356,710	-	-	(356,710)	0%
State revenue	1,739,301	165,019	561,208	(1,178,093)	32%
Occupation and franchise taxes	885,022	53,507	95,004	(790,018)	11%
Hotel Occupation Tax	363,215	37,470	116,237	(246,978)	32%
Licenses and permits	457,113	30,103	213,797	(243,316)	47%
Interest income	67,207	2,069	7,603	(59,604)	11%
Recreation fees	171,782	2,214	31,307	(140,475)	18%
Special Services	24,000	(2,393)	4,921	(19,079)	21%
Grant Income	165,736	15,603	71,119	(94,617)	43%
Other	1,062,673	73,058	272,353	(790,320)	26%
Total Revenues	18,573,006	407,730	2,710,479	(15,862,527)	15%
<u>EXPENDITURES</u>					
Administrative Services	582,929	41,241	147,161	(435,768)	25%
Mayor and Council	220,064	12,802	45,311	(174,753)	21%
Boards & Commissions	6,335	-	107	(6,228)	2%
Building Maintenance	635,049	62,819	131,689	(503,360)	21%
Administration	689,538	41,724	162,253	(527,285)	24%
Police and Animal Control	5,406,114	457,708	1,467,337	(3,938,777)	27%
Fire	2,412,062	192,026	575,428	(1,836,634)	24%
Community Development	675,426	43,063	152,796	(522,630)	23%
Public Works	4,157,840	262,601	859,969	(3,297,871)	21%
Recreation	860,732	49,300	173,360	(687,372)	20%
Library	948,460	58,659	219,502	(728,958)	23%
Information Technology	399,586	17,843	45,464	(354,122)	11%
Human Resources	1,001,387	63,083	195,575	(805,812)	20%
Public Transportation	111,198	4,938	22,753	(88,445)	20%
Finance	475,544	24,419	87,201	(388,343)	18%
Communication	216,020	8,427	34,250	(181,770)	16%
Capital outlay	508,469	55,470	228,757	(279,712)	45%
Total Expenditures	19,306,753	1,396,121	4,548,913	(14,757,840)	24%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(733,747)</u>	<u>(988,391)</u>	<u>(1,838,434)</u>	<u>(1,104,687)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	193,867	-	-	(193,867)	0%
Operating transfers out (DSF, OSP, CIP)	(940,943)	-	-	940,943	0%
Total other Financing Sources (Uses)	(747,076)	-	-	747,076	
<u>NET FUND ACTIVITY</u>	<u>\$ (1,480,823)</u>	<u>\$ (988,391)</u>	<u>\$ (1,838,434.2)</u>	<u>\$ (357,611)</u>	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the Three months ending December 31, 2020
25% of the Fiscal Year 2021

	Sewer Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
User fees	\$ 4,336,482	\$ 357,768	\$ 1,107,235	\$ (3,229,247)	26%
Service charge and hook-up fees	123,065	2,934	103,620	(19,445)	84%
Miscellaneous	19	3	16	(3)	
Total Revenues	4,459,566	360,705	1,210,871	(3,248,695)	27%
<u>EXPENDITURES</u>					
Personnel Services	549,189	41,398	141,056	(408,133)	26%
Commodities	35,356	1,098	3,292	(32,064)	9%
Contract Services	3,065,964	10,815	32,272	(3,033,692)	1%
Maintenance	39,084	507	4,196	(34,888)	11%
Other	230	38	38	(193)	16%
Storm Water Grant	55,085	-	5,355	(49,730)	10%
Capital Outlay	290,000	-	-	(290,000)	0%
Total Expenditures	4,034,908	53,856	186,208	(3,848,700)	5%
<u>OPERATING INCOME (LOSS)</u>	424,658	306,849	1,024,663	600,005	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	9,697	952	1,591	(8,106)	16%
	9,697	952	1,591	(8,106)	16%
<u>INCOME (LOSS) BEFORE</u>					
<u>OPERATING TRANSFERS</u>	434,355	307,801	1,026,254	591,899	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery Events)	350,000	-	-	(350,000)	0%
Operating transfers out (CIP & Sewer Reserve)	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(630,000)	-	(259)	629,741	0%
Total other Financing Sources (Uses)	(280,000)	-	(259)	279,741	0%
<u>NET INCOME (LOSS)</u>	\$ 154,355	\$ 307,801	\$ 1,025,995	\$ 871,640	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	600,005
City of Omaha billing in arrears 3 months	(780,000)
Adjusted Operating Income Variance	<u>(179,995)</u>

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	Debt Service Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Taxes	\$ 891,190	\$ 3,268	\$ 15,492	\$ (875,698)	2%
Sales and use taxes	1,943,539	(17,577)	541,638	(1,401,901)	28%
Payments in Lieu of taxes	35,279	-	-	(35,279)	0%
Other (Special Assessments; Fire Reimbursement)	503,714	41,976	125,928	(377,786)	25%
Interest income	27,767	944	3,680	(24,087)	13%
Total Revenues	3,401,489	28,611	686,738	(2,714,751)	20%
<u>EXPENDITURES</u>					
Administration	98,571	858	977	(97,594)	1%
Fire Contract Bond	122,906	17,794	53,382	(69,524)	43%
Debt service					
Principal	2,645,000	1,905,000	2,065,000	(580,000)	78%
Interest	468,302	143,411	179,154	(289,148)	38%
Total Expenditures	3,334,779	2,067,063	2,298,513	(1,036,266)	69%
<u>REVENUES NET OF EXPENDITURES</u>	66,710	(2,038,451)	(1,611,776)	(1,678,486)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	577,831	-	-	(577,831)	0%
Operating transfers out (CIP, OSP)	(1,182,985)	-	-	1,182,985	0%
Total other Financing Sources (Uses)	(605,154)	-	-	605,154	
<u>NET FUND ACTIVITY</u>	\$ (538,444)	\$ (2,038,451)	\$ (1,611,776)	\$ (1,073,332)	

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Capital 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	\$ 387	\$ -	\$ -	\$ (387)	0%	
Grant Income	-	-	-	-	0%	
Special Assessment	-	-	-	-	0%	
Interagency	-	-	-	-	0%	
Total Revenues	<u>387</u>	<u>-</u>	<u>-</u>	<u>(387)</u>	<u>0%</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>0%</u>	
<u>REVENUES NET OF EXPENDITURES</u>						
	<u>387</u>	<u>-</u>	<u>-</u>	<u>(387)</u>		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (GF, DSF)	484,445	-	-	(484,445)	0%	
Operating transfers out (DSF)	-	-	-	-	0%	
Bond/registered warrant proceeds	6,490,000	-	-	(6,490,000)	0%	
Capital outlay	<u>(6,979,445)</u>	<u>(34,284)</u>	<u>(36,669)</u>	<u>6,942,776</u>	<u>1%</u>	
Total other Financing Sources (Uses)	<u>(5,000)</u>	<u>(34,284)</u>	<u>(36,669)</u>	<u>(31,669)</u>	<u>733%</u>	
<u>NET FUND ACTIVITY</u>						
	\$ <u>(4,613)</u>	\$ <u>(34,284)</u>	\$ <u>(36,669)</u>	\$ <u>(32,056)</u>		

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Lottery Fund								
	<u>Budget</u> <u>(12 month)</u>		<u>MTD</u> <u>Actual</u>		<u>YTD</u> <u>Actual</u>		<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>								
Lottery Rev/Community Betterment	\$ 645,147	S	61,871	S	267,268	S	(377,879)	41%
Lottery Tax Form 51	258,067		24,748		81,691		(176,376)	32%
Interest income	37,731		2,418		2,911		(34,820)	8%
Miscellaneous / Other	-		-		600		600	0%
Total Revenues	940,945		89,037		352,470		(588,475)	37%
<u>EXPENDITURES</u>								
Professional Services	174,735		4,933		8,985		(165,750)	5%
Salute to Summer	150,127		-		176		(149,951)	0%
Community Events	29,840		9,969		18,590		(11,250)	62%
Events - Marketing	60,000		3,114		22,590		(37,410)	38%
Recreation Events	1,518		-		-		(1,518)	0%
Concert & Movie Nights	10,900		-		-		(10,900)	0%
State Taxes	258,067		24,748		81,691		(176,376)	32%
Total Expenditures	685,187		42,764		132,031		(553,156)	19%
<u>REVENUES NET OF EXPENDITURES</u>								
	255,758		46,273		220,439		(35,319)	
<u>OTHER FINANCING SOURCES (USES)</u>								
Operating transfers in	-		-		-		-	
Operating transfers out (GF, SF, DSF)	(293,867)		-		-		293,867	0%
Total other Financing Sources (Uses)	(293,867)		-		-		293,867	0%
<u>NET FUND ACTIVITY</u>								
	S (38,109)	S	46,273	S	220,439	S	258,548	

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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	10,070	1	3	(10,067)	
Total Revenues	10,070	1	3	(10,067)	
<u>EXPENDITURES</u>					
Professional Services	34,500	-	-	(34,500)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	48,010	-	-	(48,010)	0%
Total Expenditures	82,510	-	-	(82,510)	0%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(72,440)</u>	<u>1</u>	<u>3</u>	<u>72,443</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	82,510	-	-	(82,510)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000	-	-	(3,000,000)	0%
Community Development - Grant	(1,000,000)	-	-	1,000,000	0%
Total other Financing Sources (Uses)	2,082,510	-	-	(2,082,510)	0%
<u>NET FUND ACTIVITY</u>	<u>\$ 2,010,070</u>	<u>\$ 1</u>	<u>\$ 3</u>	<u>\$ (2,010,067)</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	\$ 1,111	\$ -	\$ 10	\$ (1,101)	1%
Other Income	23,000	-	1,760	(21,240)	8%
Total Revenues	<u>24,111</u>	<u>-</u>	<u>1,770</u>	<u>(22,341)</u>	<u>7%</u>
<u>EXPENDITURES</u>					
General & Administrative	160,326	9,577	38,614	(121,712)	24%
Professional Services	780	125	125	(655)	16%
Maintenance	32,276	86	86	(32,190)	0%
Commodities	11,000	-	-	(11,000)	0%
Debt service: (Warrants)					
Principal	695,000	500,000	500,000	(195,000)	72%
Interest	198,683	26,645	26,645	(172,038)	13%
Total Expenditures	<u>1,098,065</u>	<u>536,433</u>	<u>565,470</u>	<u>(532,595)</u>	<u>51%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,073,954)</u>	<u>(536,433)</u>	<u>(563,700)</u>	<u>510,254</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,275,065	-	-	(1,275,065)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(100,000)	(547)	(2,188)	97,812	2%
Total other Financing Sources (Uses)	<u>1,175,065</u>	<u>(547)</u>	<u>(2,188)</u>	<u>(1,177,253)</u>	<u>0%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ 101,111</u>	<u>\$ (536,980)</u>	<u>\$ (565,888)</u>	<u>\$ (666,999)</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	\$ 1,943,539	\$ (17,577)	\$ 541,638	\$ (1,401,901)	28%
Franchise Fee & Occupation Tax	34,657	-	-	(34,657)	0%
Interest income	60,391	1,383	4,999	(55,392)	8%
Total Revenues	2,038,587	(16,194)	546,638	(1,491,949)	27%
<u>EXPENDITURES</u>					
Professional Services	99,700	-	514	(99,186)	1%
Financial / Legal Fees	196,750	-	6,163	(190,587)	3%
Debt service: (Warrants)				-	0%
Principal	750,000	-	-	(750,000)	0%
Interest	761,125	-	-	(761,125)	0%
Total Expenditures	1,807,575	-	6,676	(1,800,899)	0%
<u>REVENUES NET OF EXPENDITURES</u>	231,012	(16,194)	539,961	308,949	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(245,923)	-	-	245,923	0%
Bond/registered warrant proceeds	9,615,000	-	-	(9,615,000)	0%
Capital Improvement	(4,181,000)	(2,067)	(29,820)	4,151,180	1%
Total other Financing Sources (Uses)	5,188,077	(2,067)	(29,820)	(5,217,897)	
<u>NET FUND ACTIVITY</u>	\$ 5,419,089	\$ (18,262)	\$ 510,141	\$ (4,908,948)	

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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	\$ 148,000	\$ -	\$ 130,000	\$ (18,000)	88%
Interest income	423	11	49	(374)	12%
Total Revenues	<u>148,423</u>	<u>11</u>	<u>130,049</u>	<u>(18,374)</u>	<u>88%</u>
<u>EXPENDITURES</u>					
Personnel Services	97,692	7,494	24,871	(72,821)	25%
Commodities	2,150	739	1,298	(852)	60%
Contract Services	11,970	499	1,910	(10,060)	16%
Other Charges	4,800	67	1,309	(3,491)	27%
Total Expenditures	<u>116,612</u>	<u>8,799</u>	<u>29,388</u>	<u>(87,224)</u>	<u>25%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>31,811</u>	<u>(8,788)</u>	<u>100,661</u>	<u>68,850</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 31,811</u>	<u>\$ (8,788)</u>	<u>\$ 100,661</u>	<u>\$ 68,850</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	\$ 305,081	\$ -	\$ -	\$ (305,081)	0%
Total Revenues	<u>305,081</u>	<u>-</u>	<u>-</u>	<u>(305,081)</u>	<u>0%</u>
<u>EXPENDITURES</u>					
TIF Distributed Funds	349,366	47,336	47,336	(302,030)	14%
Contract Services	3,051	-	-	(3,051)	0%
Total Expenditures	<u>352,417</u>	<u>47,336</u>	<u>47,336</u>	<u>(305,081)</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>(47,336)</u>	<u>(47,336)</u>	<u>(47,336)</u>	<u>(0)</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>\$ (47,336)</u>	<u>\$ (47,336)</u>	<u>\$ (47,336)</u>	<u>\$ (0)</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	\$ 418,803	\$ -	\$ -	\$ (418,803)	0%
Total Revenues	<u>418,803</u>	<u>-</u>	<u>-</u>	<u>(418,803)</u>	<u>0%</u>
<u>EXPENDITURES</u>					
TIF Distributed Funds	429,895	15,281	15,281	(414,614)	4%
Contract Services	4,188	-	-	(4,188)	0%
Total Expenditures	<u>434,083</u>	<u>15,281</u>	<u>15,281</u>	<u>(418,802)</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>(15,280)</u>	<u>(15,281)</u>	<u>(15,281)</u>	<u>(1)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ (15,280)</u>	<u>\$ (15,281)</u>	<u>\$ (15,281)</u>	<u>\$ (0.70)</u>	

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Sewer Reserve Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 17,747	\$ 589	\$ 1,588	\$ (16,159)	9%
Total Revenues	<u>17,747</u>	<u>589</u>	<u>1,588</u>	<u>(16,159)</u>	<u>9%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>17,747</u>	<u>589</u>	<u>1,588</u>	<u>(16,159)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out	(350,000)	-	-	350,000	0%
Total other Financing Sources (Uses)	<u>(350,000)</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ (332,253)</u>	<u>\$ 589</u>	<u>\$ 1,588</u>	<u>\$ 333,841</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	\$	3,757	\$ 106	\$ 285	\$ (3,472)	8%
Total Revenues		<u>3,757</u>	<u>106</u>	<u>285</u>	<u>(3,472)</u>	<u>8%</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>3,757</u>	<u>106</u>	<u>285</u>	<u>(3,472)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in		50,000	-	-	(50,000)	0%
Operating transfers out		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)		<u>50,000</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	
<u>NET FUND ACTIVITY</u>		\$ <u>53,757</u>	\$ <u>106</u>	\$ <u>285</u>	\$ <u>(53,472)</u>	