

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Five months ending February 28, 2021
42% 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>	Over(under) <u>Budget</u>	% of Budget Used
<u>OPERATING REVENUES</u>					
General Fund	\$ 18,573,006	\$ 1,404,714	\$ 5,550,709	\$ (13,022,297)	30%
Sewer Fund	4,469,263	258,556	1,737,451	(2,731,812)	39%
Debt Service Fund	3,401,489	349,851	1,341,784	(2,059,705)	39%
Capital Improvement Program Fund	387	-	-	(387)	0%
Lottery Fund	940,945	159,417	667,496	(273,449)	71%
Economic Development Fund	10,070	0	3	(10,067)	0%
Off Street Parking Fund	24,111	2,173	9,752	(14,359)	40%
Redevelopment Fund	2,038,587	270,386	1,026,383	(1,012,204)	50%
Police Academy	148,423	2,325	132,377	(16,046)	89%
TIF 1A	305,081	-	-	(305,081)	0%
TIF 1B	418,803	-	-	(418,803)	0%
Sewer Reserve Fund	17,747	404	2,356	(15,391)	13%
Qualified Sinking Fund	3,757	73	423	(3,334)	11%
Total Operating Revenues	30,351,669	2,447,899	10,468,734	(19,882,935)	34%
<u>OPERATING EXPENDITURES</u>					
General Fund	19,306,753	1,286,593	7,203,543	(12,103,210)	37%
Sewer Fund	4,034,908	63,201	1,187,544	(2,847,364)	29%
Debt Service Fund	3,334,779	18,175	2,339,898	(994,881)	70%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	685,187	35,950	209,031	(476,156)	31%
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,098,065	16,245	603,575	(494,490)	55%
Redevelopment Fund	1,807,575	-	315,376	(1,492,199)	17%
Police Academy	116,612	8,936	50,917	(65,695)	44%
TIF 1A	352,417	-	47,336	(305,081)	13%
TIF 1B	434,083	-	15,281	(418,802)	4%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	31,252,889	1,429,100	11,972,502	(19,280,387)	38%
<u>OPERATING REVENUES NET OF EXPENDITURES</u>					
General Fund	(733,747)	118,122	(1,652,834)	(919,087)	
Sewer Fund	434,355	195,356	549,907	115,552	
Debt Service Fund	66,710	331,676	(998,114)	(1,064,824)	
Capital Improvement Program Fund	387	-	-	(387)	
Lottery Fund	255,758	123,467	458,465	202,707	
Economic Development Fund	(72,440)	0	3	72,443	
Off Street Parking Fund	(1,073,954)	(14,072)	(593,823)	480,131	
Redevelopment Fund	231,012	270,386	711,006	479,994	
Police Academy	31,811	(6,611)	81,459	49,648	
TIF 1A	(47,336)	-	(47,336)	(0)	
TIF 1B	(15,280)	-	(15,281)	(1)	
Sewer Reserve Fund	17,747	404	2,356	(15,391)	
Qualified Sinking Fund	3,757	73	423	(3,334)	
Operating Revenues Net of Expenditures	(901,220)	1,018,800	(1,503,768)	(602,548)	(0)

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Five months ending February 28, 2021
42% of the Fiscal Year 2021

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

OTHER FINANCING SOURCES & USES

TRANSFERS IN

General Fund	193,867	-	-	(193,867)	0%
Sewer Fund	350,000	-	-	(350,000)	0%
Debt Service Fund	577,831	-	-	(577,831)	0%
Capital Improvement Program Fund	484,445	48,269	48,269	(436,176)	10%
Lottery Fund	-	-	-	-	-
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	-	100,000	(1,175,065)	8%
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	48,269	148,269	(2,865,449)	5%

TRANSFERS OUT

General Fund	(940,943)	-	(100,000)	840,943	11%
Sewer Fund	-	-	-	-	-
Debt Service Fund	(1,182,985)	(48,269)	(48,269)	1,134,716	4%
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)	(48,269)	(148,269)	2,865,449	5%

NET TRANSFERS

General Fund	(747,076)	-	(100,000)	647,076	13%
Sewer Fund	350,000	-	-	(350,000)	0%
Debt Service Fund	(605,154)	(48,269)	(48,269)	556,885	8%
Capital Improvement Program Fund	484,445	48,269	48,269	(436,176)	10%
Lottery Fund	(293,867)	-	-	293,867	0%
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	-	100,000	(1,175,065)	8%
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	-	-	-	-	-

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Five months ending February 28, 2021
42% of the Fiscal Year 2021

	Total All Funds				% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	
OTHER REVENUE: BOND PROCEEDS					
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%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	630,000	-	259	(629,741)	0%
Capital Improvement Program Fund	6,979,445	15,645	76,743	(6,902,702)	1%
Off Street Parking Fund	100,000	-	2,188	(97,812)	2%
Redevelopment Fund	4,181,000	5,054	49,612	(4,131,388)	1%
Total Capital Improvement Program	11,890,445	20,699	128,801	(11,761,644)	1%

OTHER EXPENDITURES: EDP GRANT

Economic Development Fund	1,000,000	-	-	(1,000,000)	0%
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NET FUND ACTIVITY

General Fund	(1,480,823)	118,122	(1,752,834)	(272,011)
Sewer Fund	154,355	-	549,649	395,294
Debt Service Fund	(538,444)	283,407	(1,046,383)	(507,939)
Capital Improvement Program Fund	(4,613)	32,624	(28,474)	(23,861)
Lottery Fund	(38,109)	123,467	458,465	496,574
Economic Development Fund	2,010,070	0	3	(2,010,067)
Off Street Parking Fund	101,111	(14,072)	(496,011)	(597,122)
Redevelopment Fund	5,419,089	265,331	661,395	(4,757,694)
Police Academy	31,811	(6,611)	81,459	49,648
TIF 1A	(47,336)	-	(47,336)	(0)
TIF 1B	(15,280)	-	(15,281)	(1)
Sewer Reserve Fund	(332,253)	404	2,356	334,609
Qualified Sinking Fund	53,757	73	423	(53,334)
Net Activity	\$ 5,313,335	998,100	(1,632,569)	(6,945,904)

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Five months ending February 28, 2021
42% 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>FUND BALANCE</u>	<u>As of 9/30/2021</u>	<u>As of 2/28/2021</u>	<u>Variance</u>	<u>% of Budget</u> <u>Used</u>
General Fund	6,063,848	6,843,371	779,523	
Sewer Fund	1,064,689	1,715,265	650,576	
Debt Service Fund	2,546,407	2,392,320	(154,087)	
Capital Improvement Program Fund	36,922	(66,981)	(103,903)	
Lottery Fund	3,813,883	4,339,934	526,051	
Economic Development Fund	2,017,138	7,072	(2,010,066)	
Off Street Parking Fund	165,570	(480,867)	(646,437)	
Redevelopment Fund	8,831,835	4,455,009	(4,376,826)	
Police Academy	58,683	113,233	54,550	
TIF 1A	-	-	-	
TIF 1B	-	-	-	
Sewer Reserve Fund	1,623,681	1,959,615	335,934	
Qualified Sinking Fund	404,998	351,895	(53,103)	
Net Fund Balance	26,627,654	-	21,629,867	(4,997,787)

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Five months ending February 28, 2021
42% of the Fiscal Year 2021

	General Fund				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
REVENUES					
Property Taxes	\$ 9,393,170	\$ 411,491	\$ 1,243,330	\$ (8,149,840)	13%
Sales and use taxes	3,887,077	537,585	2,035,796	(1,851,281)	52%
Payments in Lieu of taxes	356,710	-	-	(356,710)	0%
State revenue	1,739,301	147,185	888,667	(850,634)	51%
Occupation and franchise taxes	885,022	114,356	368,166	(516,856)	42%
Hotel Occupation Tax	363,215	93,007	209,244	(153,971)	58%
Licenses and permits	457,113	13,568	249,786	(207,327)	55%
Interest income	67,207	3,374	12,740	(54,467)	19%
Recreation fees	171,782	9,023	42,776	(129,006)	25%
Special Services	24,000	528	7,854	(16,146)	33%
Grant Income	165,736	5,107	78,289	(87,447)	47%
Other	1,062,673	69,491	414,061	(648,612)	39%
Total Revenues	18,573,006	1,404,714	5,550,709	(13,022,297)	30%
EXPENDITURES					
Administrative Services	582,929	36,528	224,247	(358,682)	38%
Mayor and Council	220,064	12,680	78,856	(141,208)	36%
Boards & Commissions	6,335	34	517	(5,818)	8%
Building Maintenance	635,049	34,291	200,904	(434,145)	32%
Administration	689,538	41,329	244,895	(444,643)	36%
Police and Animal Control	5,406,114	407,417	2,302,518	(3,103,596)	43%
Fire	2,412,062	192,586	960,163	(1,451,899)	40%
Community Development	675,426	47,673	251,577	(423,849)	37%
Public Works	4,157,840	237,451	1,354,809	(2,803,031)	33%
Recreation	860,732	44,985	266,787	(593,945)	31%
Library	948,460	61,989	344,416	(604,044)	36%
Information Technology	399,586	22,278	109,780	(289,806)	27%
Human Resources	1,001,387	60,428	328,475	(672,912)	33%
Public Transportation	111,198	5,246	34,014	(77,184)	31%
Finance	475,544	43,490	167,344	(308,200)	35%
Communication	216,020	8,967	51,852	(164,168)	24%
Capital outlay	508,469	29,221	282,389	(226,080)	56%
Total Expenditures	19,306,753	1,286,593	7,203,543	(12,103,210)	37%
REVENUES NET OF EXPENDITURES	(733,747)	118,122	(1,652,834)	(919,087)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	193,867	-	-	(193,867)	0%
Operating transfers out (DSF, OSP, CIP)	(940,943)	-	(100,000)	840,943	11%
Total other Financing Sources (Uses)	(747,076)	-	(100,000)	647,076	
NET FUND ACTIVITY	\$ (1,480,823)	\$ 118,122	\$ (1,752,833.5)	\$ (272,011)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS

For the Five months ending February 28, 2021

42% of the Fiscal Year 2021

	Sewer Fund				
	<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>
REVENUES					
User fees	\$ 4,336,482	\$ 256,910	\$ 1,716,549	\$ (2,619,933)	40%
Service charge and hook-up fees	123,065	1,322	18,481	(104,584)	15%
Miscellaneous	19	0	18	(1)	
Total Revenues	4,459,566	258,232	1,735,047	(2,724,519)	39%
EXPENDITURES					
Personnel Services	549,189	44,318	226,722	(322,467)	41%
Commodities	35,356	621	5,447	(29,909)	15%
Contract Services	3,065,964	16,643	943,076	(2,122,888)	31%
Maintenance	39,084	1,618	6,847	(32,237)	18%
Other	230	-	98	(133)	42%
Storm Water Grant	55,085	-	5,355	(49,730)	10%
Capital Outlay	290,000	-	-	(290,000)	0%
Total Expenditures	4,034,908	63,201	1,187,544	(2,847,364)	29%
OPERATING INCOME (LOSS)	424,658	195,032	547,503	122,845	Note 1
NON-OPERATING REVENUE (EXPENSE)					
Interest income	9,697	324	2,404	(7,293)	25%
	<u>9,697</u>	<u>324</u>	<u>2,404</u>	<u>(7,293)</u>	<u>25%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	434,355	195,356	549,907	115,552	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery Events)	350,000	-	-	(350,000)	0%
Operating transfers out (CIP & Sewer Reserve)	-	-	-	-	0%
Bond/registered warrant proceeds					0%
Capital Improvement	(630,000)	-	(259)	629,741	0%
Total other Financing Sources (Uses)	(280,000)	-	(259)	279,741	0%
NET INCOME (LOSS)	\$ 154,355	\$ 195,356	\$ 549,649	\$ 395,294	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	122,845
City of Omaha billing in arrears 1 months	(220,000)
Adjusted Operating Income Variance	<u>(97,155)</u>

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42% of the Fiscal Year 2021

	Debt Service Fund					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>	
<u>REVENUES</u>						
Property Taxes	\$ 891,190	\$ 38,125	\$ 108,193	\$ (782,997)	12%	
Sales and use taxes	1,943,539	268,792	1,017,898	(925,641)	52%	
Payments in Lieu of taxes	35,279	-	-	(35,279)	0%	
Other (Special Assessments; Fire Reimbursement)	503,714	41,976	209,880	(293,834)	42%	
Interest income	27,767	957	5,813	(21,954)	21%	
Total Revenues	3,401,489	349,851	1,341,784	(2,059,705)	39%	
<u>EXPENDITURES</u>						
Administration	98,571	381	6,774	(91,797)	7%	
Fire Contract Bond	122,906	17,794	88,970	(33,936)	72%	
Debt service						
Principal	2,645,000	-	2,065,000	(580,000)	78%	
Interest	468,302	-	179,154	(289,148)	38%	
Total Expenditures	3,334,779	18,175	2,339,898	(994,881)	70%	
REVENUES NET OF EXPENDITURES	66,710	331,676	(998,114)	(1,064,824)		
<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)	(48,269)	(48,269)	1,134,716	4%	
Total other Financing Sources (Uses)	(605,154)	(48,269)	(48,269)	556,885		
NET FUND ACTIVITY	\$ (538,444)	\$ 283,407	\$ (1,046,383)	\$ (507,939)		

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	Capital Fund					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(<u>under</u>) <u>Budget</u>	% of Budget <u>Used</u>	
<u>REVENUES</u>						
Interest income	\$ 387	\$ -	\$ -	\$ (387)	0%	
Grant Income	-	-	-	-	0%	
Special Assessment	-	-	-	-	0%	
Interagency	-	-	-	-	0%	
Total Revenues	387	-	-	(387)	0%	
<u>EXPENDITURES</u>						
Other	-	-	-	-	0%	
Total Expenditures	-	-	-	-	0%	
REVENUES NET OF EXPENDITURES	387	-	-	(387)		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (GF, DSF)	484,445	48,269	48,269	(436,176)	10%	
Operating transfers out (DSF)	-	-	-	-	0%	
Bond/registered warrant proceeds	6,490,000	-	-	(6,490,000)	0%	
Capital outlay	(6,979,445)	(15,645)	(76,743)	6,902,702	1%	
Total other Financing Sources (Uses)	(5,000)	32,624	(28,474)	(23,474)	569%	
NET FUND ACTIVITY	\$ (4,613)	\$ 32,624	\$ (28,474)	\$ (23,861)		

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	Lottery Fund					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(<u>under</u>) <u>Budget</u>	% of Budget <u>Used</u>	
REVENUES						
Lottery Rev/Community Betterment	\$ 645,147	\$ 129,245	\$ 524,568	\$ (120,579)		81%
Lottery Tax Form 51	258,067	28,876	136,630	(121,437)		53%
Interest income	37,731	1,297	5,697	(32,034)		15%
Miscellaneous / Other	-	-	600	600		0%
Total Revenues	940,945	159,417	667,496	(273,449)		71%
EXPENDITURES						
Professional Services	174,735	6,295	27,080	(147,655)		15%
Salute to Summer	150,127	-	176	(149,951)		0%
Community Events	29,840	-	20,846	(8,994)		70%
Events - Marketing	60,000	779	24,299	(35,701)		40%
Recreation Events	1,518	-	-	(1,518)		0%
Concert & Movie Nights	10,900	-	-	(10,900)		0%
State Taxes	258,067	28,876	136,630	(121,437)		53%
Total Expenditures	685,187	35,950	209,031	(476,156)		31%
REVENUES NET OF EXPENDITURES	255,758	123,467	458,465	202,707		
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-		
Operating transfers out (GF, SF, DSF)	(293,867)	-	-	293,867		0%
Total other Financing Sources (Uses)	(293,867)			293,867		0%
NET FUND ACTIVITY	\$ (38,109)	\$ 123,467	\$ 458,465	\$ 496,574		

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COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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42% of the Fiscal Year 2021

	<u>Economic Development</u>				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ -	\$ -	\$ -	\$ -	
Interest income	10,070	0	3	(10,067)	
Total Revenues	10,070	0	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%
REVENUES NET OF EXPENDITURES	(72,440)	0	3	72,443	
<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%
NET FUND ACTIVITY	\$ 2,010,070	\$ 0	\$ 3	\$ (2,010,067)	

CITY OF LAVISTA, NEBRASKA
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	Off Street Parking				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
REVENUES					
Interest income	\$ 1,111	\$ -	\$ 12	\$ (1,099)	1%
Other Income	23,000	2,173	9,740	(13,260)	42%
Total Revenues	24,111	2,173	9,752	(14,359)	40%
EXPENDITURES					
General & Administrative	160,326	15,659	73,778	(86,548)	46%
Professional Services	780	-	125	(655)	16%
Maintenance	32,276	586	3,027	(29,249)	9%
Commodities	11,000	-	-	(11,000)	0%
Debt service: (Warrants)					
Principal	695,000	-	500,000	(195,000)	72%
Interest	198,683	-	26,645	(172,038)	13%
Total Expenditures	1,098,065	16,245	603,575	(494,490)	55%
REVENUES NET OF EXPENDITURES	(1,073,954)	(14,072)	(593,823)	480,131	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF, RDF)	1,275,065	-	100,000	(1,175,065)	8%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(100,000)	-	(2,188)	97,812	2%
Total other Financing Sources (Uses)	1,175,065	-	97,812	(1,077,253)	8%
NET FUND ACTIVITY	\$ 101,111	\$ (14,072)	\$ (496,011)	\$ (597,122)	

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	Redevelopment Fund				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(<u>under</u>) <u>Budget</u>	% of Budget <u>Used</u>
REVENUES					
Sales and use taxes	\$ 1,943,539	\$ 268,792	\$ 1,017,898	\$ (925,641)	52%
Franchise Fee & Occupation Tax	34,657	-	-	(34,657)	0%
Interest income	60,391	1,593	8,485	(51,906)	14%
Total Revenues	2,038,587	270,386	1,026,383	(1,012,204)	50%
EXPENDITURES					
Professional Services	99,700	-	514	(99,186)	1%
Financial / Legal Fees	196,750	-	6,413	(190,337)	3%
Debt service: (Warrants)				-	0%
Principal	750,000	-	-	(750,000)	0%
Interest	761,125	-	308,450	(452,675)	41%
Total Expenditures	1,807,575	-	315,376	(1,492,199)	17%
REVENUES NET OF EXPENDITURES	231,012	270,386	711,006	479,994	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(245,923)	-	-	245,923	0%
Bond/registered warrant proceeds	9,615,000	-	-	(9,615,000)	0%
Capital Improvement	(4,181,000)	(5,054)	(49,612)	4,131,388	1%
Total other Financing Sources (Uses)	5,188,077	(5,054)	(49,612)	(5,237,689)	
NET FUND ACTIVITY	\$ 5,419,089	\$ 265,331	\$ 661,395	\$ (4,757,694)	

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	Police Academy Fund				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of budget <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ 148,000	\$ 2,322	\$ 132,322	\$ (15,678)	89%
Interest income	423	3	54	(369)	13%
Total Revenues	148,423	2,325	132,377	(16,046)	89%
<u>EXPENDITURES</u>					
Personnel Services	97,692	7,428	39,727	(57,965)	41%
Commodities	2,150	141	1,580	(570)	73%
Contract Services	11,970	1,367	3,860	(8,110)	32%
Other Charges	4,800	-	5,750	950	120%
Total Expenditures	116,612	8,936	50,917	(65,695)	44%
REVENUES NET OF EXPENDITURES	31,811	(6,611)	81,459	49,648	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	-	-	-	-	
NET FUND ACTIVITY	\$ 31,811	\$ (6,611)	\$ 81,459	\$ 49,648	

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	TIF 1A				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(<u>under</u>) <u>Budget</u>	% of Budget <u>Used</u>
REVENUES					
Property Tax	\$ 305,081	\$ -	\$ -	\$ (305,081)	0%
Total Revenues	<u>305,081</u>	<u>-</u>	<u>-</u>	<u>(305,081)</u>	<u>0%</u>
EXPENDITURES					
TIF Distributed Funds	349,366	-	47,336	(302,030)	14%
Contract Services	3,051	-	-	(3,051)	0%
Total Expenditures	<u>352,417</u>	<u>-</u>	<u>47,336</u>	<u>(305,081)</u>	<u>-</u>
REVENUES NET OF EXPENDITURES	<u>(47,336)</u>	<u>-</u>	<u>(47,336)</u>	<u>(0)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET FUND ACTIVITY	<u>\$ (47,336)</u>	<u>\$ -</u>	<u>\$ (47,336)</u>	<u>\$ (0)</u>	<u>-</u>

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	TIF 1B				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(<u>under</u>) <u>Budget</u>	% of Budget <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	(414,614)	4%
Contract Services	4,188	-	-	(4,188)	0%
Total Expenditures	<u>434,083</u>	<u>-</u>	<u>15,281</u>	<u>(418,802)</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(15,280)</u>	<u>-</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>\$ -</u>	<u>\$ (15,281)</u>	<u>\$ (1)</u>	

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Sewer Reserve Fund					
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>

REVENUES

Interest income	\$ 17,747	\$ 404	\$ 2,356	\$ (15,391)	13%
Total Revenues	<u>17,747</u>	<u>404</u>	<u>2,356</u>	<u>(15,391)</u>	<u>13%</u>

EXPENDITURES

Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

REVENUES NET OF EXPENDITURES	<u>17,747</u>	<u>404</u>	<u>2,356</u>	<u>(15,391)</u>	
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OTHER FINANCING SOURCES (USES)

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>	
NET FUND ACTIVITY	<u>\$ (332,253)</u>	<u>\$ 404</u>	<u>\$ 2,356</u>	<u>\$ 334,609</u>	

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Qualified Sinking Fund					
	<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>
<u>REVENUES</u>					
Interest income	\$ 3,757	\$ 73	\$ 423	\$ (3,334)	11%
Total Revenues	3,757	73	423	(3,334)	11%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
<u>REVENUES NET OF EXPENDITURES</u>	3,757	73	423	(3,334)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	50,000	-	-	(50,000)	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	50,000	-	-	(50,000)	
<u>NET FUND ACTIVITY</u>	\$ 53,757	\$ 73	\$ 423	\$ (53,334)	