

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Six months ending March 31, 2021
50% of the Fiscal Year 2021

	Total All Funds					% of Budget Used
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>		
OPERATING REVENUES						
General Fund	\$ 18,573,006	\$ 1,211,989	\$ 6,809,765	\$ (11,763,241)		37%
Sewer Fund	4,469,263	375,168	2,112,620	(2,356,643)		47%
Debt Service Fund	3,401,489	278,067	1,619,851	(1,781,638)		48%
Capital Improvement Program Fund	387	0	0	(387)		0%
Lottery Fund	940,945	138,652	806,149	(134,796)		86%
Economic Development Fund	10,070	0	4	(10,066)		0%
Off Street Parking Fund	24,111	2,236	11,988	(12,123)		50%
Redevelopment Fund	2,038,587	199,053	1,225,436	(813,151)		60%
Police Academy	148,423	(11)	132,365	(16,058)		89%
TIF 1A	305,081	-	-	(305,081)		0%
TIF 1B	418,803	-	-	(418,803)		0%
Sewer Reserve Fund	17,747	262	2,618	(15,129)		15%
Qualified Sinking Fund	3,757	47	470	(3,287)		13%
Total Operating Revenues	30,351,669	2,205,465	12,721,265	(17,630,404)		42%
OPERATING EXPENDITURES						
General Fund	19,306,753	1,343,150	8,588,577	(10,718,176)		44%
Sewer Fund	4,034,908	62,391	1,459,570	(2,575,338)		36%
Debt Service Fund	3,334,779	345,051	2,684,949	(649,830)		81%
Capital Improvement Program Fund	-	-	-	-		0%
Lottery Fund	685,187	61,249	270,281	(414,906)		39%
Economic Development Fund	82,510	-	-	(82,510)		0%
Off Street Parking Fund	1,098,065	104,762	706,711	(391,354)		64%
Redevelopment Fund	1,807,575	30	352,348	(1,455,227)		19%
Police Academy	116,612	7,970	58,887	(57,725)		50%
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	1,924,604	14,183,939	(17,068,950)		45%
OPERATING REVENUES NET OF EXPENDITURES						
General Fund	(733,747)	(131,161)	(1,778,812)	(1,045,065)		
Sewer Fund	434,355	312,777	653,050	218,695		
Debt Service Fund	66,710	(66,984)	(1,065,099)	(1,131,809)		
Capital Improvement Program Fund	387	0	0	(387)		
Lottery Fund	255,758	77,403	535,868	280,110		
Economic Development Fund	(72,440)	0	4	72,444		
Off Street Parking Fund	(1,073,954)	(102,526)	(694,723)	379,231		
Redevelopment Fund	231,012	199,023	873,088	642,076		
Police Academy	31,811	(7,981)	73,478	41,667		
TIF 1A	(47,336)	-	(47,336)	(0)		
TIF 1B	(15,280)	-	(15,281)	(1)		
Sewer Reserve Fund	17,747	262	2,618	(15,129)		
Qualified Sinking Fund	3,757	47	470	(3,287)		
Operating Revenues Net of Expenditures	(901,220)	280,861	(1,462,674)	(561,454)		
	-	(0)	-	(0)		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Six months ending March 31, 2021
50% 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 <u>Used</u>
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	69,550	117,819	(366,626)	24%
Lottery Fund	-	-	-	-	-
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	627,216	727,216	(547,849)	57%
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	696,766	845,035	(2,168,683)	28%
TRANSFERS OUT					
General Fund	(940,943)	(25,000)	(125,000)	815,943	13%
Sewer Fund	-	-	-	-	-
Debt Service Fund	(1,182,985)	(596,320)	(644,589)	538,396	54%
Capital Improvement Program Fund	-	-	-	-	-
Lottery Fund	(293,867)	-	-	293,867	0%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	-	-	-	-	-
Redevelopment Fund	(245,923)	(75,446)	(75,446)	170,477	31%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	(350,000)	-	-	350,000	0%
Qualified Sinking Fund	-	-	-	-	-
Total Transfers Out	(3,013,718)	(696,766)	(845,035)	2,168,683	28%
NET TRANSFERS					
General Fund	(747,076)	(25,000)	(125,000)	622,076	17%
Sewer Fund	350,000	-	-	(350,000)	0%
Debt Service Fund	(605,154)	(596,320)	(644,589)	(39,435)	107%
Capital Improvement Program Fund	484,445	69,550	117,819	(366,626)	24%
Lottery Fund	(293,867)	-	-	293,867	0%
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	627,216	727,216	(547,849)	57%
Redevelopment Fund	(245,923)	(75,446)	(75,446)	170,477	31%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	(350,000)	-	-	350,000	0%
Qualified Sinking Fund	50,000	-	-	(50,000)	0%
Total Net Transfers	-	-	-	(0)	-

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Six months ending March 31, 2021
50% 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 <u>Used</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%

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	21,194	97,937	(6,881,508)	1%
Off Street Parking Fund	100,000	-	2,188	(97,812)	2%
Redevelopment Fund	4,181,000	9,641	59,252	(4,121,748)	1%
Total Capital Improvement Program	11,890,445	30,835	159,636	(11,730,809)	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)	(156,161)	(1,903,812)	(422,989)	
Sewer Fund	154,355	312,777	652,791	498,436	
Debt Service Fund	(538,444)	(663,304)	(1,709,687)	(1,171,243)	
Capital Improvement Program Fund	(4,613)	48,356	19,882	24,495	
Lottery Fund	(38,109)	77,403	535,868	573,977	
Economic Development Fund	2,010,070	0	4	(2,010,066)	
Off Street Parking Fund	101,111	524,690	30,305	(70,806)	
Redevelopment Fund	5,419,089	113,936	738,390	(4,680,699)	
Police Academy	31,811	(7,981)	73,478	41,667	
TIF 1A	(47,336)	-	(47,336)	(0)	
TIF 1B	(15,280)	-	(15,281)	(1)	
Sewer Reserve Fund	(332,253)	262	2,618	334,871	
Qualified Sinking Fund	53,757	47	470	(53,287)	
Net Activity	\$ 5,313,335	250,026	(1,622,310)	(6,935,645)	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Six months ending March 31, 2021
50% 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>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
FUND BALANCE	<u>As of 9/30/2021</u>		<u>As of 3/31/2021</u>	<u>Variance</u>	<u>Notes</u>
General Fund	6,063,848		6,692,347	628,499	
Sewer Fund	1,064,689		1,818,408	753,719	
Debt Service Fund	2,546,407		1,729,016	(817,391)	
Capital Improvement Program Fund	36,922		(18,626)	(55,548)	
Lottery Fund	3,813,883		4,417,337	603,454	
Economic Development Fund	2,017,138		7,073	(2,010,065)	
Off Street Parking Fund	165,570		45,449	(120,121)	
Redevelopment Fund	8,831,835		4,532,004	(4,299,831)	
Police Academy	58,683		105,252	46,569	
TIF 1A	-		-	-	
TIF 1B	-		-	-	
Sewer Reserve Fund	1,623,681		1,959,878	336,197	
Qualified Sinking Fund	404,998		351,943	(53,055)	
Net Fund Balance	26,627,654	-	21,640,081	(4,987,573)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Six months ending March 31, 2021
50% of the Fiscal Year 2021

	General 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						
Property Taxes	\$ 9,393,170	\$ 409,187	\$ 1,652,517	\$ (7,740,653)	18%	
Sales and use taxes	3,887,077	395,252	2,431,048	(1,456,029)	63%	
Payments in Lieu of taxes	356,710	-	-	(356,710)	0%	
State revenue	1,739,301	162,457	1,051,124	(688,177)	60%	
Occupation and franchise taxes	885,022	12,260	427,283	(457,739)	48%	
Hotel Occupation Tax	363,215	49,098	258,342	(104,873)	71%	
Licenses and permits	457,113	64,954	314,940	(142,173)	69%	
Interest income	67,207	1,704	14,444	(52,763)	21%	
Recreation fees	171,782	15,626	58,403	(113,379)	34%	
Special Services	24,000	2,171	10,025	(13,975)	42%	
Grant Income	165,736	19,601	97,889	(67,847)	59%	
Other	1,062,673	79,678	493,749	(568,924)	46%	
Total Revenues	18,573,006	1,211,989	6,809,765	(11,763,241)	37%	
EXPENDITURES						
Administrative Services	582,929	35,972	260,313	(322,616)	45%	
Mayor and Council	220,064	12,791	94,072	(125,992)	43%	
Boards & Commissions	6,335	60	636	(5,699)	10%	
Building Maintenance	635,049	29,946	231,212	(403,837)	36%	
Administration	689,538	40,744	308,171	(381,367)	45%	
Police and Animal Control	5,406,114	411,850	2,714,427	(2,691,687)	50%	
Fire	2,412,062	192,021	1,152,184	(1,259,878)	48%	
Community Development	675,426	49,289	307,049	(368,377)	45%	
Public Works	4,157,840	249,796	1,604,722	(2,553,118)	39%	
Recreation	860,732	44,466	311,398	(549,334)	36%	
Library	948,460	69,980	414,457	(534,003)	44%	
Information Technology	399,586	24,378	134,157	(265,429)	34%	
Human Resources	1,001,387	60,933	397,543	(603,844)	40%	
Public Transportation	111,198	5,426	41,092	(70,106)	37%	
Finance	475,544	57,704	225,107	(250,437)	47%	
Communication	216,020	11,468	63,320	(152,700)	29%	
Capital outlay	508,469	46,328	328,717	(179,752)	65%	
Total Expenditures	19,306,753	1,343,150	8,588,577	(10,718,176)	44%	
REVENUES NET OF EXPENDITURES	(733,747)	(131,161)	(1,778,812)	(1,045,065)		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (Lottery)	193,867	-	-	(193,867)	0%	
Operating transfers out (DSF, OSP, CIP)	(940,943)	(25,000)	(125,000)	815,943	13%	
Total other Financing Sources (Uses)	(747,076)	(25,000)	(125,000)	622,076		
NET FUND ACTIVITY	\$ (1,480,823)	\$ (156,161)	\$ (1,903,811.6)	\$ (422,989)		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the Six months ending March 31, 2021
50% of the Fiscal Year 2021

	Sewer Fund					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
User fees	\$ 4,336,482	\$ 372,840	\$ 2,089,389	\$ (2,247,093)		48%
Service charge and hook-up fees	123,065	1,494	19,975	(103,090)		16%
Miscellaneous	19	2	20	1		
Total Revenues	4,459,566	374,337	2,109,384	(2,350,182)		47%
EXPENDITURES						
Personnel Services	549,189	41,514	268,235	(280,954)		49%
Commodities	35,356	1,009	6,456	(28,900)		18%
Contract Services	3,065,964	18,602	1,171,312	(1,894,652)		38%
Maintenance	39,084	1,267	8,115	(30,969)		21%
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	62,391	1,459,570	(2,575,338)		36%
OPERATING INCOME (LOSS)	424,658	311,946	649,814	225,156		Note 1
NON-OPERATING REVENUE (EXPENSE)						
Interest income	9,697	831	3,235	(6,462)		33%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	9,697	831	3,235	(6,462)		33%
OPERATING TRANSFERS	434,355	312,777	653,050	218,695		
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	\$ 312,777	\$ 652,791	\$ 498,436		
Note 1: Restatement of Operating Income Variance						
Operating Income Variance				225,156		
City of Omaha billing in arrears 1 months				(220,000)		
Adjusted Operating Income Variance				5,156		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
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50% of the Fiscal Year 2021

	Debt Service Fund				% of Budget Used
	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	
REVENUES					
Property Taxes	\$ 891,190	\$ 37,696	\$ 145,889	\$ (745,301)	16%
Sales and use taxes	1,943,539	197,626	1,215,524	(728,015)	63%
Payments in Lieu of taxes	35,279	-	-	(35,279)	0%
Other (Special Assessments; Fire Reimbursement)	503,714	41,976	251,856	(251,858)	50%
Interest income	27,767	769	6,582	(21,185)	24%
Total Revenues	<u>3,401,489</u>	<u>278,067</u>	<u>1,619,851</u>	<u>(1,781,638)</u>	<u>48%</u>
EXPENDITURES					
Administration	98,571	403	7,177	(91,394)	7%
Fire Contract Bond	122,906	17,794	106,764	(16,142)	87%
Debt service					
Principal	2,645,000	310,000	2,375,000	(270,000)	90%
Interest	468,302	16,854	196,008	(272,294)	42%
Total Expenditures	<u>3,334,779</u>	<u>345,051</u>	<u>2,684,949</u>	<u>(649,830)</u>	<u>81%</u>
REVENUES NET OF EXPENDITURES					
	<u>66,710</u>	<u>(66,984)</u>	<u>(1,065,099)</u>	<u>(1,131,809)</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF Hwy Alloc)	577,831	-	-	(577,831)	0%
Operating transfers out (CIP, OSP)	(1,182,985)	(596,320)	(644,589)	538,396	54%
Total other Financing Sources (Uses)	<u>(605,154)</u>	<u>(596,320)</u>	<u>(644,589)</u>	<u>(39,435)</u>	
NET FUND ACTIVITY					
	<u>\$ (538,444)</u>	<u>\$ (663,304)</u>	<u>\$ (1,709,687)</u>	<u>\$ (1,171,243)</u>	

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COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Six months ending March 31, 2021
50% of the Fiscal Year 2021

	Capital Fund					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Interest income	\$ 387	\$ 0	\$ 0	\$ (387)		0%
Grant Income	-	-	-	-		0%
Special Assessment	-	-	-	-		0%
Interagency	-	-	-	-		0%
Total Revenues	387	0	0	(387)		0%
EXPENDITURES						
Other	-	-	-	-		0%
Total Expenditures	-	-	-	-		0%
REVENUES NET OF EXPENDITURES	387	0	0	(387)		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF, DSF)	484,445	69,550	117,819	(366,626)		24%
Operating transfers out (DSF)	-	-	-	-		0%
Bond/registered warrant proceeds	6,490,000	-	-	(6,490,000)		0%
Capital outlay	(6,979,445)	(21,194)	(97,937)	6,881,508		1%
Total other Financing Sources (Uses)	(5,000)	48,356	19,882	24,882		-398%
NET FUND ACTIVITY	\$ (4,613)	\$ 48,356	\$ 19,882	\$ 24,495		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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50% of the Fiscal Year 2021

Lottery 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

Lottery Rev/Community Betterment	\$ 645,147	\$ 111,113	\$ 635,681	\$ (9,466)	99%
Lottery Tax Form 51	258,067	25,187	161,818	(96,249)	63%
Interest income	37,731	2,353	8,050	(29,681)	21%
Miscellaneous / Other	-	-	600	600	0%
Total Revenues	940,945	138,652	806,149	(134,796)	86%

EXPENDITURES

Professional Services	174,735	13,890	40,970	(133,765)	23%
Salute to Summer	150,127	16,726	16,902	(133,225)	11%
Community Events	29,840	3,321	24,167	(5,673)	81%
Events - Marketing	60,000	2,125	26,424	(33,576)	44%
Recreation Events	1,518	-	-	(1,518)	0%
Concert & Movie Nights	10,900	-	-	(10,900)	0%
State Taxes	258,067	25,187	161,818	(96,249)	63%
Total Expenditures	685,187	61,249	270,281	(414,906)	39%

REVENUES NET OF EXPENDITURES	255,758	77,403	535,868	280,110
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OTHER FINANCING SOURCES (USES)

Operating transfers in	-	-	-	-
Operating transfers out (GF, SF, DSF)	(293,867)	-	-	293,867
Total other Financing Sources (Uses)	(293,867)	-	-	293,867

NET FUND ACTIVITY	\$ (38,109)	\$ 77,403	\$ 535,868	\$ 573,977
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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Six months ending March 31, 2021
50% of the Fiscal Year 2021

Economic Development					
	<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					
Other Income	\$ -	\$ -	\$ -	\$ -	
Interest income	10,070	0	4	(10,066)	
Total Revenues	10,070	0	4	(10,066)	
EXPENDITURES					
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	4	72,444	
OTHER FINANCING SOURCES (USES)					
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	\$ 4	\$ (2,010,066)	

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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50% of the Fiscal Year 2021

	Off Street Parking					% of Budget Used
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>		
<u>REVENUES</u>						
Garage fees	\$ 23,000	\$ 2,236	\$ 11,976	\$ (11,024)		52%
Interest income	1,111	-	12	(1,099)		1%
Total Revenues	24,111	2,236	11,988	(12,123)		50%
<u>EXPENDITURES</u>						
General & Administrative	160,326	15,596	87,747	(72,579)		55%
Professional Services	780	250	375	(405)		48%
Maintenance	32,276	13,020	16,047	(16,229)		50%
Commodities	11,000	700	700	(10,300)		6%
Debt service: (Warrants)						
Principal	695,000	-	500,000	(195,000)		72%
Interest	198,683	75,196	101,841	(96,842)		51%
Total Expenditures	1,098,065	104,762	706,711	(391,354)		64%
REVENUES NET OF EXPENDITURES	(1,073,954)	(102,526)	(694,723)	379,231		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (GF, DSF, RDF)	1,275,065	627,216	727,216	(547,849)		57%
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	627,216	725,028	(450,037)		62%
NET FUND ACTIVITY	\$ 101,111	\$ 524,690	\$ 30,305	\$ (70,806)		

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Six months ending March 31, 2021
50% of the Fiscal Year 2021

	Redevelopment 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						
Sales and use taxes	\$ 1,943,539	\$ 197,626	\$ 1,215,524	\$ (728,015)	63%	
Franchise Fee & Occupation Tax	34,657	-	-	(34,657)	0%	
Interest income	60,391	1,428	9,912	(50,479)	16%	
Total Revenues	2,038,587	199,053	1,225,436	(813,151)	60%	
EXPENDITURES						
Professional Services	99,700	-	514	(99,186)	1%	
Financial / Legal Fees	196,750	30	43,384	(153,366)	22%	
Debt service: (Warrants)					0%	
Principal	750,000	-	-	(750,000)	0%	
Interest	761,125	-	308,450	(452,675)	41%	
Total Expenditures	1,807,575	30	352,348	(1,455,227)	19%	
REVENUES NET OF EXPENDITURES	231,012	199,023	873,088	642,076		
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-	0%	
Operating transfers out (OSP)	(245,923)	(75,446)	(75,446)	170,477	31%	
Bond/registered warrant proceeds	9,615,000	-	-	(9,615,000)	0%	
Capital Improvement	(4,181,000)	(9,641)	(59,252)	4,121,748	1%	
Total other Financing Sources (Uses)	5,188,077	(85,087)	(134,699)	(5,322,776)		
NET FUND ACTIVITY	\$ 5,419,089	\$ 113,936	\$ 738,390	\$ (4,680,699)		

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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>
REVENUES					
Academy income	\$ 148,000	\$ (18)	\$ 132,304	\$ (15,696)	89%
Interest income	423	7	61	(362)	14%
Total Revenues	148,423	(11)	132,365	(16,058)	89%

EXPENDITURES

Personnel Services	97,692	7,428	47,155	(50,537)	48%
Commodities	2,150	122	1,702	(448)	79%
Contract Services	11,970	408	4,269	(7,701)	36%
Other Charges	4,800	11	5,761	961	120%
Total Expenditures	116,612	7,970	58,887	(57,725)	50%

REVENUES NET OF EXPENDITURES

REVENUES NET OF EXPENDITURES	31,811	(7,981)	73,478	41,667
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OTHER FINANCING SOURCES (USES)

Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	-	-	-	-	-

NET FUND ACTIVITY

NET FUND ACTIVITY	\$ 31,811	\$ (7,981)	\$ 73,478	\$ 41,667
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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Six months ending March 31, 2021
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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	\$ 305,081	\$ -	\$ -	\$ (305,081)	0%
<u>EXPENDITURES</u>					
TIF Distributed Funds	349,366	-	47,336	(302,030)	14%
Contract Services	3,051	-	-	(3,051)	0%
Total Expenditures	352,417	-	47,336	(305,081)	-
<u>REVENUES NET OF EXPENDITURES</u>	<u>(47,336)</u>	<u>-</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>\$ -</u>	<u>\$ (47,336)</u>	<u>\$ (0)</u>	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
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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>	Over(under) <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>-</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	-
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>-</u>	<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>	<u>-</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	\$ 262	\$ 2,618	\$ (15,129)	15%
Total Revenues	<u>17,747</u>	<u>262</u>	<u>2,618</u>	<u>(15,129)</u>	<u>15%</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>262</u>	<u>2,618</u>	<u>(15,129)</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>\$ 262</u>	<u>\$ 2,618</u>	<u>\$ 334,871</u>	

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50% of the Fiscal Year 2021

Qualified Sinking 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>					
Interest income	\$ 3,757	S 47	470	S (3,287)	13%
Total Revenues	3,757	47	470	(3,287)	13%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
<u>REVENUES NET OF EXPENDITURES</u>	3,757	47	470	(3,287)	
<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>	S 53,757	S 47	S 470	S (53,287)	