

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, 2020
50% of the Fiscal Year 2020

Total All Funds					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OPERATING REVENUES</u>					
General Fund	\$ 19,268,775	\$ 1,149,828	\$ 6,444,831	\$ (12,823,944)	33%
Sewer Fund	4,410,092	227,019	1,964,808	(2,445,284)	45%
Debt Service Fund	4,037,476	284,300	1,452,884	(2,584,592)	36%
Capital Improvement Program Fund	22,411	-	96	(22,315)	0%
Lottery Fund	1,206,420	96,812	609,100	(597,320)	50%
Economic Development Fund	517	-	13	(504)	2%
Off Street Parking Fund	115,771	278	3,343	(112,428)	3%
Redevelopment Fund	2,441,569	207,520	1,067,351	(1,374,218)	44%
Police Academy	100,083	-	100,340	257	100%
TIF 1A	541,612	-	-	(541,612)	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	8,937	633	4,197	(4,740)	47%
Qualified Sinking Fund	625	53	349	(276)	56%
Total Operating Revenues	32,154,288	1,966,442	11,647,313	(20,506,975)	36%

OPERATING EXPENDITURES

General Fund	18,932,599	1,494,903	8,301,805	(10,630,794)	44%
Sewer Fund	3,737,941	55,890	995,549	(2,742,392)	27%
Debt Service Fund	3,153,682	20,152	2,126,506	(1,027,176)	67%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	710,076	63,589	272,764	(437,312)	38%
Economic Development Fund	137,466	-	-	(137,466)	0%
Off Street Parking Fund	1,241,698	2,932	662,004	(579,694)	53%
Redevelopment Fund	1,533,687	9,142	412,653	(1,121,034)	27%
Police Academy	98,596	6,365	51,128	(47,468)	52%
TIF 1A	541,612	-	-	(541,612)	0%
TIF 1B	-	-	-	-	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,087,357	1,652,974	12,822,409	(17,264,948)	43%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	336,176	(345,076)	(1,856,974)	(2,193,150)
Sewer Fund	672,151	171,128	969,259	297,108
Debt Service Fund	883,794	264,148	(673,623)	(1,557,417)
Capital Improvement Program Fund	22,411	-	96	(22,315)
Lottery Fund	496,344	33,222	336,336	(160,008)
Economic Development Fund	(136,949)	-	13	136,962
Off Street Parking Fund	(1,125,927)	(2,654)	(658,661)	467,266
Redevelopment Fund	907,882	198,378	654,699	(253,183)
Police Academy	1,487	(6,365)	49,212	47,725
TIF 1A	-	-	-	-
TIF 1B	-	-	-	-
Sewer Reserve Fund	8,937	633	4,197	(4,740)
Qualified Sinking Fund	625	53	349	(276)
Operating Revenues Net of Expenditures	2,066,931	313,468	(1,175,096)	(3,242,027)

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, 2020
50% of the Fiscal Year 2020

	Total All Funds				
	<u>Budget</u>	<u>MTD</u>	<u>YTD</u>	<u>Over(under)</u>	<u>% of Budget</u>
	<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Used</u>
<u>OTHER FINANCING SOURCES & USES</u>					
<u>TRANSFERS IN</u>					
General Fund	100,293	-	-	(100,293)	0%
Sewer Fund	3,000	-	-	(3,000)	0%
Debt Service Fund	214,782	-	90,508	(124,274)	42%
Capital Improvement Program Fund	1,142,500	-	203,809	(938,691)	18%
Lottery Fund	-	-	-	-	
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	1,396,911	200	575,858	(821,054)	41%
Redevelopment Fund	200,000	-	940,110	740,110	470%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	728,630	-	-	(728,630)	0%
Qualified Sinking Fund	450,000	-	-	(450,000)	0%
Total Transfers In	4,236,116	200	1,810,284	(2,425,832)	43%
<u>TRANSFERS OUT</u>					
General Fund	(1,430,161)	(200)	(141,008)	1,289,153	10%
Sewer Fund	(728,630)	-	-	728,630	0%
Debt Service Fund	(1,255,003)	-	(669,105)	585,898	53%
Capital Improvement Program Fund	-	-	-	-	
Lottery Fund	(822,322)	-	(60,061)	762,261	7%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	-	-	(940,110)	(940,110)	
Redevelopment Fund	-	-	-	-	
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(4,236,116)	(200)	(1,810,284)	2,425,832	43%
<u>NET TRANSFERS</u>					
General Fund	(1,329,868)	(200)	(141,008)	1,188,860	11%
Sewer Fund	(725,630)	-	-	725,630	0%
Debt Service Fund	(1,040,221)	-	(578,598)	461,623	56%
Capital Improvement Program Fund	1,142,500	-	203,809	(938,691)	18%
Lottery Fund	(822,322)	-	(60,061)	762,261	7%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	1,396,911	200	(364,253)	(1,761,164)	
Redevelopment Fund	200,000	-	940,110	740,110	470%
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	728,630	-	-	(728,630)	0%
Qualified Sinking Fund	450,000	-	-	(450,000)	0%
Total Net Transfers	-	-	-	-	

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50% of the Fiscal Year 2020

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OTHER REVENUE: BOND PROCEEDS</u>					
Sewer Fund	-	-	-	-	
Capital Improvement Program Fund	8,500,000	-	-	(8,500,000)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	6,500,000	-	-	(6,500,000)	0%
Total Bond Proceeds	18,000,000	-	-	(18,000,000)	0%
<u>OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM</u>					
Sewer Fund	50,000	-	1,189	(48,811)	2%
Capital Improvement Program Fund	9,979,512	-	119,105	(9,860,407)	1%
Off Street Parking Fund	750,000	-	106,367	(643,633)	14%
Redevelopment Fund	10,700,000	2,107,832	2,666,180	(8,033,820)	25%
Total Capital Improvement Program	21,479,512	2,107,832	2,892,841	(18,586,671)	13%
<u>OTHER EXPENDITURES: EDP GRANT</u>					
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
<u>NET FUND ACTIVITY</u>					
General Fund	(993,692)	(345,276)	(1,997,982)	(1,004,290)	
Sewer Fund	(103,479)	171,128	968,070	1,071,549	
Debt Service Fund	(156,427)	264,148	(1,252,221)	(1,095,794)	
Capital Improvement Program Fund	(314,601)	-	84,800	399,401	
Lottery Fund	(325,978)	33,222	276,275	602,253	
Economic Development Fund	(136,949)	-	13	136,962	
Off Street Parking Fund	(479,016)	(2,454)	(1,129,280)	(650,264)	
Redevelopment Fund	(3,092,118)	(1,909,454)	(1,071,371)	2,020,747	
Police Academy	1,487	(6,365)	49,212	47,725	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	737,567	633	4,197	(733,370)	
Qualified Sinking Fund	450,625	53	349	(450,276)	
Net Activity	S (4,412,581)	(1,794,364)	(4,067,937)	344,644	

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50% of the Fiscal Year 2020

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>FUND BALANCE</u>	<u>As of FYE 9/30/2020</u>		<u>As of 3/31/2020</u>	<u>Variance</u>	<u>Notes</u>
General Fund	4,688,168		4,914,115	225,947	
Sewer Fund	978,985		2,062,358	1,083,373	trf to SRF
Debt Service Fund	2,354,279		2,539,961	185,682	
Capital Improvement Program Fund	(41,847)		108,985	150,832	
Lottery Fund	2,900,404		3,787,276	886,872	
Economic Development Fund	70,019		7,055	(62,964)	
Off Street Parking Fund	234,504		102,781	(131,723)	
Redevelopment Fund	2,416,093		4,648,137	2,232,044	unexpended bond proceeds
Police Academy	26,360		75,597	49,237	
TIF 1A	(3,420)		5,523	8,943	
TIF 1B	(19,136)		(19,136)	(0)	
Sewer Reserve Fund	1,944,692		1,213,931	(730,761)	trf from SF
Qualified Sinking Fund	551,125		101,066	(450,059)	
Net Fund Balance	16,100,226	-	19,547,647	3,447,421	

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, 2020
50% of the Fiscal Year 2020

	General Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Property Taxes	\$ 8,673,516	\$ 353,799	\$ 1,508,355	\$ (7,165,161)	17%
Sales and use taxes	4,691,663	402,539	2,054,011	(2,637,652)	44%
Payments in Lieu of taxes	288,922	-	-	(288,922)	0%
State revenue	1,958,268	166,397	990,123	(968,145)	51%
Occupation and franchise taxes	883,900	11,967	515,016	(368,884)	58%
Hotel Occupation Tax	1,017,550	60,989	481,386	(536,164)	47%
Licenses and permits	440,250	23,907	211,715	(228,535)	48%
Interest income	28,708	3,414	28,970	262	101%
Recreation fees	172,710	7,623	65,256	(107,454)	38%
Special Services	19,500	1,512	11,410	(8,090)	59%
Grant Income	150,575	11,152	53,724	(96,851)	36%
Other	943,213	106,529	524,867	(418,347)	56%
Total Revenues	19,268,775	1,149,828	6,444,831	(12,823,944)	33%
<u>EXPENDITURES</u>					
Administrative Services	555,523	39,847	260,204	(295,319)	47%
Mayor and Council	258,001	17,927	113,107	(144,894)	44%
Boards & Commissions	10,544	788	2,376	(8,168)	23%
Public Buildings & Grounds	666,644	30,858	183,982	(482,662)	28%
Administration	814,815	49,460	342,929	(471,886)	42%
Police and Animal Control	5,316,825	379,958	2,539,780	(2,777,045)	48%
Fire	2,181,863	358,422	1,261,122	(920,741)	58%
Community Development	687,211	48,209	278,964	(408,247)	41%
Public Works	3,982,560	251,931	1,568,358	(2,414,202)	39%
Recreation	887,273	45,771	290,073	(597,200)	33%
Library	908,468	78,962	422,444	(486,024)	47%
Information Technology	289,745	19,601	175,213	(114,532)	60%
Human Resources	1,023,722	79,365	415,598	(608,124)	41%
Public Transportation	109,385	6,481	44,533	(64,852)	41%
Finance	489,213	50,936	229,151	(260,062)	47%
Capital outlay	750,807	36,386	173,971	(576,836)	23%
Total Expenditures	18,932,599	1,494,903	8,301,805	(10,630,794)	44%
<u>REVENUES NET OF EXPENDITURES</u>	336,176	(345,076)	(1,856,974)	(2,193,150)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	100,293	-	-	(100,293)	0%
Operating transfers out (DSF, OSP, CIP)	(1,430,161)	(200)	(141,008)	1,289,153	10%
Total other Financing Sources (Uses)	(1,329,868)	(200)	(141,008)	1,188,860	
<u>NET FUND ACTIVITY</u>	\$ (993,692)	\$ (345,276)	\$ (1,997,981.8)	\$ (1,004,290)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the six months ending March 31, 2020
50% of the Fiscal Year 2020

	Sewer Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>(Under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
User fees	\$ 4,277,805	\$ 297,140	\$ 1,931,476	\$ (2,346,329)	45%
Service charge and hook-up fees	128,210	(71,908)	25,147	(103,063)	20%
Miscellaneous	18	7	37	19	
Total Revenues	4,406,033	225,239	1,956,660	(2,449,373)	44%
<u>EXPENDITURES</u>					
Personnel Services	581,719	37,839	265,886	(315,833)	46%
Commodities	39,200	1,412	15,192	(24,008)	39%
Contract Services	2,989,841	11,689	674,345	(2,315,497)	23%
Maintenance	38,584	530	15,104	(23,480)	39%
Other	228	1,344	1,458	1,230	640%
Storm Water Grant	54,540	-	4,548	(49,992)	8%
Capital Outlay	33,829	3,076	19,015	(14,814)	56%
Total Expenditures	3,737,941	55,890	995,549	(2,742,392)	27%
<u>OPERATING INCOME (LOSS)</u>	668,092	169,349	961,111	293,019	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	4,059	1,780	8,148	4,089	201%
	4,059	1,780	8,148	4,089	201%
<u>INCOME (LOSS) BEFORE</u>					
<u>OPERATING TRANSFERS</u>	672,151	171,128	969,259	297,108	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery Events)	3,000	-	-	(3,000)	0%
Operating transfers out (CIP)	(728,630)	-	-	728,630	0%
Capital Improvement	(50,000)	-	(1,189)	48,811	2%
Total other Financing Sources (Uses)	(775,630)	-	(1,189)	774,441	0%
<u>NET INCOME (LOSS)</u>	\$ (103,479)	\$ 171,128	\$ 968,070	\$ 1,071,549	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	961,111
City of Omaha billing in arrears 3 months	(720,000)
Adjusted Operating Income Variance	<u>241,111</u>

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	Debt Service Fund				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
Property Taxes	\$ 1,004,487	\$ 39,199	\$ 156,266	\$ (848,221)	16%
Sales and use taxes	2,345,832	201,270	1,027,005	(1,318,827)	44%
Payments in Lieu of taxes	93,506	-	-	(93,506)	0%
Other (Special Assessments; Fire Reimbursmt)	581,714	42,222	253,629	(328,085)	44%
Interest income	11,937	1,610	15,984	4,047	134%
Total Revenues	4,037,476	284,300	1,452,884	(2,584,592)	36%
<u>EXPENDITURES</u>					
Administration	12,834	136	7,557	(5,277)	59%
Fire Contract Bond	121,611	20,016	70,056	(51,555)	58%
Debt service					
Principal	2,605,000	-	1,850,000.00	(755,000)	71%
Interest	414,237	-	198,893.00	(215,344)	48%
Total Expenditures	3,153,682	20,152	2,126,506	(1,027,176)	67%
<u>REVENUES NET OF EXPENDITURES</u>	883,794	264,148	(673,623)	(1,557,417)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	214,782	-	90,508	(124,274)	42%
Operating transfers out (CIP, OSP)	(1,255,003)	-	(669,105)	585,898	53%
Total other Financing Sources (Uses)	(1,040,221)	-	(578,598)	461,623	
<u>NET FUND ACTIVITY</u>	\$ (156,427)	\$ 264,148	\$ (1,252,221)	\$ (1,095,794)	

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50% of the Fiscal Year 2020

	Capital Fund				% of Budget
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 22,411	\$ -	\$ 96	\$ (22,315)	0%
Grant Income	-	-	-	-	0%
Special Assessment	-	-	-	-	0%
Interagency	-	-	-	-	0%
Total Revenues	22,411	-	96	(22,315)	0%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
<u>REVENUES NET OF EXPENDITURES</u>	22,411	-	96	(22,315)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	1,142,500	-	203,809	(938,691)	18%
Operating transfers out (DSF)	-	-	-	-	0%
Bond/registered warrant proceeds	8,500,000	-	-	(8,500,000)	0%
Capital outlay	(9,979,512)	-	(119,105)	9,860,407	1%
Total other Financing Sources (Uses)	(337,012)	-	84,704	421,716	-25%
<u>NET FUND ACTIVITY</u>	\$ (314,601)	\$ -	\$ 84,800	\$ 399,401	

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	Lottery Fund				
	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
<u>REVENUES</u>					
Lottery Rev/Community Betterment	\$ 850,000	\$ 66,324	\$ 436,951	\$ (413,049)	51%
Lottery Tax Form 51	340,000	25,990	150,442	(189,558)	44%
Event Revenue	-	-	-	-	0%
Interest income	16,420	4,498	21,707	5,287	132%
Miscellaneous / Other	-	-	-	-	0%
Total Revenues	1,206,420	96,812	609,100	(597,320)	50%
<u>EXPENDITURES</u>					
Professional Services	219,149	19,350	83,473	(135,676)	38%
Salute to Summer	33,693	1,144	1,455	(32,238)	4%
Community Events	11,613	190	8,980	(2,633)	77%
Events - Marketing	29,734	2,925	4,639	(25,095)	16%
Recreation Events	4,642	-	139	(4,503)	3%
Concert & Movie Nights	11,145	-	158	(10,987)	1%
City Anniversary Celebration	50,000	13,891	23,378	(26,622)	47%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	25,990	150,442	(199,558)	43%
Other	100	100	100	-	100%
Capital outlay	-	-	-	-	0%
Total Expenditures	710,076	63,589	272,764	(437,312)	38%
<u>REVENUES NET OF EXPENDITURES</u>	496,344	33,222	336,336	(160,008)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(822,322)	-	(60,061)	762,261	7%
Total other Financing Sources (Uses)	(822,322)	-	(60,061)	762,261	7%
<u>NET FUND ACTIVITY</u>	\$ (325,978)	\$ 33,222	\$ 276,275	\$ 602,253	

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50% of the Fiscal Year 2020

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

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Off Street Parking					
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 771	\$ 278	\$ 3,225	\$ 2,454	418%
Other Income	<u>115,000</u>	<u>-</u>	<u>118</u>	<u>(114,882)</u>	<u>0%</u>
Total Revenues	<u>115,771</u>	<u>278</u>	<u>3,343</u>	<u>(112,428)</u>	<u>3%</u>
<u>EXPENDITURES</u>					
General & Administrative	220,518	726	52,989	(167,529)	24%
Professional Services	76,500	-	765	(75,735)	1%
Maintenance	48,769	2,206	5,939	(42,830)	12%
Debt service: (Warrants)					
Principal	685,000	-	495,000	(190,000)	72%
Interest	<u>210,911</u>	<u>-</u>	<u>107,311</u>	<u>(103,600)</u>	<u>51%</u>
Total Expenditures	<u>1,241,698</u>	<u>2,932</u>	<u>662,004</u>	<u>(579,694)</u>	<u>53%</u>
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,125,927)</u>	<u>(2,654)</u>	<u>(658,661)</u>	<u>467,266</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,396,911	200	575,858	(821,054)	41%
Operating transfers out	-	-	(940,110)	(940,110)	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	<u>(750,000)</u>	<u>-</u>	<u>(106,367)</u>	<u>643,633</u>	<u>14%</u>
Total other Financing Sources (Uses)	<u>646,911</u>	<u>200</u>	<u>(470,619)</u>	<u>(1,117,530)</u>	<u>-73%</u>
<u>NET FUND ACTIVITY</u>	<u>\$ (479,016)</u>	<u>\$ (2,454)</u>	<u>\$ (1,129,280)</u>	<u>\$ (650,264)</u>	

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	Redevelopment Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Sales and use taxes	\$ 2,345,832	\$ 201,270	\$ 1,027,005	\$ (1,318,827)	44%
Franchise Fee & Occupation Tax	29,485	-	-	(29,485)	0%
Interest income	66,252	6,250	40,346	(25,906)	61%
Total Revenues	2,441,569	207,520	1,067,351	(1,374,218)	44%
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	200,000	9,142	23,392	(176,608)	12%
Financial / Legal Fees	100,500	-	73,917	(26,584)	74%
Debt service: (Warrants)	-	-	-	-	0%
Principal	505,000	-	-	(505,000)	0%
Interest	728,187	-	315,344	(412,843)	43%
Total Expenditures	1,533,687	9,142	412,653	(1,121,034)	27%
<u>REVENUES NET OF EXPENDITURES</u>	907,882	198,378	654,699	(253,183)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	200,000	-	940,110	740,110	470%
Operating transfers out (OSP)	-	-	-	-	0%
Bond/registered warrant proceeds	6,500,000	-	-	(6,500,000)	0%
Capital Improvement	(10,700,000)	(2,107,832)	(2,666,180)	8,033,820	25%
Total other Financing Sources (Uses)	(4,000,000)	(2,107,832)	(1,726,070)	2,273,930	
<u>NET FUND ACTIVITY</u>	\$ (3,092,118)	\$ (1,909,454)	\$ (1,071,371)	\$ 2,020,747	

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	Police Academy Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of budget</u> <u>Used</u>
<u>REVENUES</u>					
Other Income	\$ 100,000	\$ -	\$ 100,200	\$ 200	100%
Interest income	83	-	140	57	169%
Total Revenues	100,083	-	100,340	257	100%
<u>EXPENDITURES</u>					
Personnel Services	79,672	6,145	39,171	(40,501)	49%
Commodities	3,535	-	825	(2,710)	23%
Contract Services	11,854	220	6,250	(5,604)	53%
Other Charges	3,535	-	4,881	1,346	138%
Total Expenditures	98,596	6,365	51,128	(47,468)	52%
<u>REVENUES NET OF EXPENDITURES</u>	1,487	(6,365)	49,212	47,725	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	-	-	-	-	
<u>NET FUND ACTIVITY</u>	\$ 1,487	\$ (6,365)	\$ 49,212	\$ 47,725	

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

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Sewer Reserve Fund					
	<u>Budget</u>		<u>MTD</u>		<u>YTD</u>
	<u>(12 month)</u>		<u>Actual</u>		<u>Actual</u>
				<u>Over(under)</u>	<u>% of Budget</u>
				<u>Budget</u>	<u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 8,937	S 633	S 4,197	S (4,740)	47%
Total Revenues	<u>8,937</u>	<u>633</u>	<u>4,197</u>	<u>(4,740)</u>	<u>47%</u>
<u>EXPENDITURES</u>					
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>8,937</u>	<u>633</u>	<u>4,197</u>	<u>(4,740)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	728,630	-	-	(728,630)	0%
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0%
Total other Financing Sources (Uses)	<u>728,630</u>	<u>-</u>	<u>-</u>	<u>(728,630)</u>	
<u>NET FUND ACTIVITY</u>	S <u>737,567</u>	S <u>633</u>	S <u>4,197</u>	S <u>(733,370)</u>	

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		Qualified Sinking Fund			
		<u>Budget</u>	<u>MTD</u>	<u>YTD</u>	<u>Over(under)</u>
		<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
					<u>% of Budget</u>
					<u>Used</u>
<u>REVENUES</u>					
Interest income	\$	<u>625</u>	\$ <u>53</u>	\$ <u>349</u>	\$ <u>(276)</u>
Total Revenues		<u>625</u>	<u>53</u>	<u>349</u>	<u>(276)</u>
<u>EXPENDITURES</u>					
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>		<u>625</u>	<u>53</u>	<u>349</u>	<u>(276)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in		<u>450,000</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>
Operating transfers out		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other Financing Sources (Uses)		<u>450,000</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>
<u>NET FUND ACTIVITY</u>	\$	<u>450,625</u>	\$ <u>53</u>	\$ <u>349</u>	\$ <u>(450,276)</u>