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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Ten months ending July 31, 2020
83% 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>
OPERATING REVENUES					
General Fund	\$ 19,268,775	\$ 829,278	\$ 13,542,845	\$ (5,725,930)	70%
Sewer Fund	4,410,092	323,074	3,425,926	(984,166)	78%
Debt Service Fund	4,037,476	201,408	2,878,827	(1,158,649)	71%
Capital Improvement Program Fund	22,411	-	248	(22,163)	1%
Lottery Fund	1,206,420	158,593	1,153,382	(53,038)	96%
Economic Development Fund	517	2	24	(493)	5%
Off Street Parking Fund	115,771	1,657	11,997	(103,774)	10%
Redevelopment Fund	2,441,569	138,862	1,830,392	(611,177)	75%
Police Academy	100,083	11	102,651	2,568	103%
TIF 1A	541,612	-	47,814	(493,798)	9%
TIF 1B	-	-	15,435	15,435	0%
Sewer Reserve Fund	8,937	489	6,156	(2,781)	69%
Qualified Sinking Fund	625	41	510	(115)	82%
Total Operating Revenues	32,154,288	1,653,415	23,016,206	(9,138,082)	72%

OPERATING EXPENDITURES

General Fund	18,932,599	1,315,214	13,887,927	(5,044,672)	73%
Sewer Fund	3,737,941	56,028	2,266,252	(1,471,689)	61%
Debt Service Fund	3,153,682	708,705	3,099,097	(54,585)	98%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	710,076	42,148	441,397	(268,679)	62%
Economic Development Fund	137,466	-	-	(137,466)	0%
Off Street Parking Fund	1,241,698	282,512	1,026,557	(215,141)	83%
Redevelopment Fund	1,533,687	824,620	1,308,031	(225,656)	85%
Police Academy	98,596	9,908	86,870	(11,726)	88%
TIF 1A	541,612	-	65,701	(475,911)	12%
TIF 1B	-	-	15,435	15,435	0%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	30,087,357	3,239,135	22,197,267	(7,890,090)	74%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	336,176	(485,936)	(345,082)	(681,258)
Sewer Fund	672,151	267,046	1,159,674	487,523
Debt Service Fund	883,794	(507,297)	(220,271)	(1,104,065)
Capital Improvement Program Fund	22,411	-	248	(22,163)
Lottery Fund	496,344	116,445	711,984	215,640
Economic Development Fund	(136,949)	2	24	136,973
Off Street Parking Fund	(1,125,927)	(280,855)	(1,014,560)	111,367
Redevelopment Fund	907,882	(685,758)	522,361	(385,521)
Police Academy	1,487	(9,898)	15,781	14,294
TIF 1A	-	-	(17,886)	(17,886)
TIF 1B	-	-	-	-
Sewer Reserve Fund	8,937	489	6,156	(2,781)
Qualified Sinking Fund	625	41	510	(115)
Operating Revenues Net of Expenditures	2,066,931	(1,585,721)	818,939	(1,247,992)
	-	-	-	0

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For the Ten months ending July 31, 2020
83% 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 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	-	343,829	129,047	160%
Capital Improvement Program Fund	1,142,500	-	637,244	(505,256)	56%
Lottery Fund	-	-	-	-	-
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	1,396,911	-	576,058	(820,854)	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	-	2,497,241	(1,738,875)	59%

TRANSFERS OUT

General Fund	(1,430,161)	-	(141,208)	1,288,953	10%
Sewer Fund	(728,630)	-	-	728,630	0%
Debt Service Fund	(1,255,003)	-	(785,528)	469,475	63%
Capital Improvement Program Fund	-	-	(253,322)	(253,322)	-
Lottery Fund	(822,322)	-	(377,073)	445,249	46%
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)	-	(2,497,241)	1,738,875	59%

NET TRANSFERS

General Fund	(1,329,868)	-	(141,208)	1,188,660	11%
Sewer Fund	(725,630)	-	-	725,630	0%
Debt Service Fund	(1,040,221)	-	(441,699)	598,522	42%
Capital Improvement Program Fund	1,142,500	-	383,922	(758,578)	34%
Lottery Fund	(822,322)	-	(377,073)	445,249	46%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	1,396,911	-	(364,053)	(1,760,964)	-
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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83% 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%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	50,000	798	38,002	(11,998)	76%
Capital Improvement Program Fund	9,979,512	53,909	844,934	(9,134,578)	8%
Off Street Parking Fund	750,000	65,037	441,400	(308,600)	59%
Redevelopment Fund	10,700,000	339,828	3,139,783	(7,560,217)	29%
Total Capital Improvement Program	21,479,512	459,572	4,464,119	(17,015,393)	21%

OTHER EXPENDITURES: EDP GRANT

Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
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NET FUND ACTIVITY

General Fund	(993,692)	(485,936)	(486,290)	507,402
Sewer Fund	(103,479)	266,249	1,121,673	1,225,152
Debt Service Fund	(156,427)	(507,297)	(661,970)	(505,543)
Capital Improvement Program Fund	(314,601)	(53,909)	(460,764)	(146,163)
Lottery Fund	(325,978)	116,445	334,912	660,890
Economic Development Fund	(136,949)	2	24	136,973
Off Street Parking Fund	(479,016)	(345,892)	(1,820,013)	(1,340,997)
Redevelopment Fund	(3,092,118)	(1,025,586)	(1,677,312)	1,414,806
Police Academy	1,487	(9,898)	15,781	14,294
TIF 1A	-	-	(17,886)	(17,886)
TIF 1B	-	-	(0)	(0)
Sewer Reserve Fund	737,567	489	6,156	(731,411)
Qualified Sinking Fund	450,625	41	510	(450,115)
Net Activity	\$ (4,412,581)	(2,045,292)	(3,645,180)	767,401
	-	-	0	-

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83% 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 7/31/2020</u>	<u>Variance</u>	<u>Notes</u>
General Fund	4,688,168		6,394,307	1,706,139	
Sewer Fund	978,985		2,215,960	1,236,975	trf to SRF
Debt Service Fund	2,354,279		3,130,212	775,933	
Capital Improvement Program Fund	(41,847)		(436,580)	(394,733)	
Lottery Fund	2,900,404		3,845,913	945,509	
Economic Development Fund	70,019		7,067	(62,952)	
Off Street Parking Fund	234,504		(587,952)	(822,456)	
Redevelopment Fund	2,416,093		4,042,196	1,626,103	unexpended bond proceeds
Police Academy	26,360		42,165	15,805	
TIF 1A	(3,420)		-	3,420	
TIF 1B	(19,136)		-	19,136	
Sewer Reserve Fund	1,944,692		1,215,891	(728,801)	trf from SF
Qualified Sinking Fund	551,125		101,227	(449,898)	
Net Fund Balance	16,100,226	-	19,970,404	3,870,178	

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COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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83% 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	\$ 216,327	\$ 5,406,641	\$ (3,266,875)	62%
Sales and use taxes	4,691,663	273,279	3,555,890	(1,135,773)	76%
Payments in Lieu of taxes	288,922	-	304,487	15,565	105%
State revenue	1,958,268	125,468	1,557,117	(401,151)	80%
Occupation and franchise taxes	883,900	73,387	783,157	(100,743)	89%
Hotel Occupation Tax	1,017,550	30,991	575,433	(442,117)	57%
Licenses and permits	440,250	13,835	340,664	(99,586)	77%
Interest income	28,708	2,370	45,670	16,962	159%
Recreation fees	172,710	11,209	67,747	(104,963)	39%
Special Services	19,500	1,275	17,455	(2,045)	90%
Grant Income	150,575	2,960	90,010	(60,565)	60%
Other	943,213	78,177	798,575	(144,638)	85%
Total Revenues	19,268,775	829,278	13,542,845	(5,725,930)	70%
<u>EXPENDITURES</u>					
Administrative Services	555,523	38,736	438,091	(117,432)	79%
Mayor and Council	258,001	13,043	175,967	(82,034)	68%
Boards & Commissions	10,544	41	3,069	(7,475)	29%
Building Maintenance	666,644	41,845	337,921	(328,723)	51%
Administration	814,815	60,028	595,908	(218,907)	73%
Police and Animal Control	5,316,825	393,339	4,318,818	(998,007)	81%
Fire	2,181,863	180,725	1,801,727	(380,136)	83%
Community Development	687,211	43,620	487,357	(199,855)	71%
Public Works	3,982,560	258,709	2,715,631	(1,266,929)	68%
Recreation	887,273	48,801	496,884	(390,389)	56%
Library	908,468	54,774	659,049	(249,419)	73%
Information Technology	289,745	20,503	252,166	(37,579)	87%
Human Resources	1,023,722	86,846	741,393	(282,329)	72%
Public Transportation	109,385	6,340	68,056	(41,329)	62%
Finance	489,213	26,670	383,751	(105,462)	78%
Capital outlay	750,807	41,196	412,140	(338,667)	55%
Total Expenditures	18,932,599	1,315,214	13,887,927	(5,044,672)	73%
<u>REVENUES NET OF EXPENDITURES</u>	336,176	(485,936)	(345,082)	(681,258)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	100,293	-	-	(100,293)	0%
Operating transfers out (DSF, OSP, CIP)	(1,430,161)	-	(141,208)	1,288,953	10%
Total other Financing Sources (Uses)	(1,329,868)	-	(141,208)	1,188,660	
<u>NET FUND ACTIVITY</u>	\$ (993,692)	\$ (485,936)	\$ (486,289.8)	\$ 507,402	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the Ten months ending July 31, 2020
83% 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	\$ 321,147	\$ 3,294,654	\$ (983,151)	77%
Service charge and hook-up fees	128,210	967	118,944	(9,266)	93%
Miscellaneous	18	6	48	30	
Total Revenues	4,406,033	322,120	3,413,645	(992,388)	77%
<u>EXPENDITURES</u>					
Personnel Services	581,719	38,908	444,636	(137,083)	76%
Commodities	39,200	1,585	21,338	(17,862)	54%
Contract Services	2,989,841	15,233	1,735,112	(1,254,729)	58%
Maintenance	38,584	302	23,168	(15,416)	60%
Other	228	-	1,458	1,230	640%
Storm Water Grant	54,540	-	15,373	(39,167)	28%
Capital Outlay	33,829	-	25,167	(8,662)	74%
Total Expenditures	3,737,941	56,028	2,266,252	(1,471,689)	61%
<u>OPERATING INCOME (LOSS)</u>	668,092	266,092	1,147,394	479,302	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	4,059	954	12,281	8,222	303%
	4,059	954	12,281	8,222	303%
<u>INCOME (LOSS) BEFORE</u>					
<u>OPERATING TRANSFERS</u>	672,151	267,046	1,159,674	487,523	
<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)	(798)	(38,002)	11,998	76%
Total other Financing Sources (Uses)	(775,630)	(798)	(38,002)	737,628	5%
<u>NET INCOME (LOSS)</u>	\$ (103,479)	\$ 266,249	\$ 1,121,673	\$ 1,225,152	

Note 1: Restatement of Operating Income Variance

Operating Income Variance	1,147,394
City of Omaha billing in arrears 2 months	(480,000)
Adjusted Operating Income Variance	667,394

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	<u>Debt Service Fund</u>				
	<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	\$ 20,823	\$ 616,068	\$ (388,419)	61%
Sales and use taxes	2,345,832	136,640	1,777,945	(567,887)	76%
Payments in Lieu of taxes	93,506	-	37,284	(56,222)	40%
Other (Special Assessments; Fire Reimbursmt)	581,714	42,222	423,658	(158,056)	73%
Interest income	11,937	1,724	23,871	11,934	200%
Total Revenues	4,037,476	201,408	2,878,827	(1,158,649)	71%
<u>EXPENDITURES</u>					
Administration	12,834	2,659	16,180	3,346	126%
Fire Contract Bond	121,611	10,008	100,080	(21,531)	82%
Debt service					
Principal	2,605,000	690,000	2,605,000	-	100%
Interest	414,237	6,038	377,838	(36,399)	91%
Total Expenditures	3,153,682	708,705	3,099,097	(54,585)	98%
<u>REVENUES NET OF EXPENDITURES</u>	883,794	(507,297)	(220,271)	(1,104,065)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	214,782	-	343,829	129,047	160%
Operating transfers out (CIP, OSP)	(1,255,003)	-	(785,528)	469,475	63%
Total other Financing Sources (Uses)	(1,040,221)	-	(441,699)	598,522	
<u>NET FUND ACTIVITY</u>	\$ (156,427)	\$ (507,297)	\$ (661,970)	\$ (505,543)	

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	<u>Capital Fund</u>				
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Over(under) Budget</u>	<u>% of Budget Used</u>
<u>REVENUES</u>					
Interest income	\$ 22,411	\$ -	\$ 248	\$ (22,163)	1%
Grant Income	-	-	-	-	0%
Special Assessment	-	-	-	-	0%
Interagency	-	-	-	-	0%
Total Revenues	22,411	-	248	(22,163)	1%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
<u>REVENUES NET OF EXPENDITURES</u>	22,411	-	248	(22,163)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	1,142,500	-	637,244	(505,256)	56%
Operating transfers out (DSF)	-	-	(253,322)	(253,322)	0%
Bond/registered warrant proceeds	8,500,000	-	-	(8,500,000)	0%
Capital outlay	(9,979,512)	(53,909)	(844,934)	9,134,578	8%
Total other Financing Sources (Uses)	(337,012)	(53,909)	(461,012)	(124,000)	137%
<u>NET FUND ACTIVITY</u>	\$ (314,601)	\$ (53,909)	\$ (460,764)	\$ (146,163)	

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	<u>Lottery Fund</u>				
	<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	\$ 850,000	\$ 128,625	\$ 852,718	\$ 2,718	100%
Lottery Tax Form 51	340,000	29,519	261,748	(78,252)	77%
Event Revenue	-	-	-	-	0%
Interest income	16,420	449	38,916	22,496	237%
Miscellaneous / Other	-	-	-	-	0%
Total Revenues	1,206,420	158,593	1,153,382	(53,038)	96%
<u>EXPENDITURES</u>					
Professional Services	160,735	5,031	61,187	(99,548)	38%
Salute to Summer	56,848	(35)	5,310	(51,538)	9%
Community Events	20,027	-	9,180	(10,847)	46%
Events - Marketing	59,747	7,633	65,262	5,515	109%
Recreation Events	1,474	-	-	(1,474)	0%
Concert & Movie Nights	11,145	-	158	(10,987)	1%
City Anniversary Celebration	50,000	-	38,453	(11,547)	77%
Travel & Training	-	-	-	-	0%
State Taxes	350,000	29,519	261,748	(88,252)	75%
Other	100	-	100	-	100%
Capital outlay	-	-	-	-	0%
Total Expenditures	710,076	42,148	441,397	(268,679)	62%
<u>REVENUES NET OF EXPENDITURES</u>	496,344	116,445	711,984	215,640	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(822,322)	-	(377,073)	445,249	46%
Total other Financing Sources (Uses)	(822,322)	-	(377,073)	445,249	46%
<u>NET FUND ACTIVITY</u>	\$ (325,978)	\$ 116,445	\$ 334,912	\$ 660,890	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Ten months ending July 31, 2020
83% of the Fiscal Year 2020

	<u>Economic Development</u>				
	<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	2	24	(493)	
Total Revenues	517	2	24	(493)	
<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>2</u>	<u>24</u>	<u>136,973</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>\$ 2</u>	<u>\$ 24</u>	<u>\$ 136,973</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	\$ 3	\$ 3,386	\$ 2,615	439%
Other Income	<u>115,000</u>	<u>1,654</u>	<u>8,612</u>	<u>(106,389)</u>	7%
Total Revenues	<u>115,771</u>	<u>1,657</u>	<u>11,997</u>	<u>(103,774)</u>	10%
<u>EXPENDITURES</u>					
General & Administrative	220,518	15,398	119,642	(100,876)	54%
Professional Services	76,500	-	1,287	(75,213)	2%
Maintenance	48,769	160	9,718	(39,051)	20%
Debt service: (Warrants)					
Principal	685,000	190,000	685,000	-	100%
Interest	<u>210,911</u>	<u>76,954</u>	<u>210,910</u>	<u>(1)</u>	100%
Total Expenditures	<u>1,241,698</u>	<u>282,512</u>	<u>1,026,557</u>	<u>(215,141)</u>	83%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,125,927)</u>	<u>(280,855)</u>	<u>(1,014,560)</u>	<u>111,367</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,396,911	-	576,058	(820,854)	41%
Operating transfers out	-	-	(940,110)	(940,110)	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	<u>(750,000)</u>	<u>(65,037)</u>	<u>(441,400)</u>	<u>308,600</u>	59%
Total other Financing Sources (Uses)	<u>646,911</u>	<u>(65,037)</u>	<u>(805,453)</u>	<u>(1,452,364)</u>	-125%
<u>NET FUND ACTIVITY</u>	<u>\$ (479,016)</u>	<u>\$ (345,892)</u>	<u>\$ (1,820,013)</u>	<u>\$ (1,340,997)</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	\$ 136,640	\$ 1,777,945	\$ (567,887)	76%
Franchise Fee & Occupation Tax	29,485	-	-	(29,485)	0%
Interest income	66,252	2,223	52,447	(13,805)	79%
Total Revenues	2,441,569	138,862	1,830,392	(611,177)	75%
<u>EXPENDITURES</u>					
Community Development	-	-	-	-	0%
Professional Services	200,000	-	22,545	(177,455)	11%
Financial / Legal Fees	100,500	4,276	149,799	49,299	149%
Debt service: (Warrants)	-	-	-	-	0%
Principal	505,000	505,000	505,000	-	100%
Interest	728,187	315,344	630,688	(97,500)	87%
Total Expenditures	1,533,687	824,620	1,308,031	(225,656)	85%
<u>REVENUES NET OF EXPENDITURES</u>	907,882	(685,758)	522,361	(385,521)	
<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)	(339,828)	(3,139,783)	7,560,217	29%
Total other Financing Sources (Uses)	(4,000,000)	(339,828)	(2,199,673)	1,800,327	
<u>NET FUND ACTIVITY</u>	\$ (3,092,118)	\$ (1,025,586)	\$ (1,677,312)	\$ 1,414,806	

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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	\$ -	\$ 102,405	\$ 2,405	102%
Interest income	83	11	246	163	296%
Total Revenues	100,083	11	102,651	2,568	103%
<u>EXPENDITURES</u>					
Personnel Services	79,672	6,062	67,475	(12,197)	85%
Commodities	3,535	(52)	1,101	(2,434)	31%
Contract Services	11,854	454	8,336	(3,518)	70%
Other Charges	3,535	3,444	9,958	6,423	282%
Total Expenditures	98,596	9,908	86,870	(11,726)	88%
<u>REVENUES NET OF EXPENDITURES</u>	1,487	(9,898)	15,781	14,294	
<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	\$ (9,898)	\$ 15,781	\$ 14,294	

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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	\$ -	\$ 47,814	\$ (493,798)	9%
Interest income	-	-	-	-	0%
Total Revenues	541,612	-	47,814	(493,798)	9%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Contract Services	5,416	-	478	(4,938)	9%
Debt service: (Warrants)					
Principal	313,710	-	65,222	(248,488)	21%
Interest	222,486	-	-	(222,486)	0%
Total Expenditures	541,612	-	65,701	(475,911)	
<u>REVENUES NET OF EXPENDITURES</u>	-	-	(17,886)	(17,886)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	-	-	-	-	
<u>NET FUND ACTIVITY</u>	\$ -	\$ -	\$ (17,886)	\$ (17,886)	

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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	\$ -	\$ -	\$ 15,435	\$ 15,435	0%
Interest income	-	-	-	-	0%
Total Revenues	-	-	15,435	15,435	0%
<u>EXPENDITURES</u>					
Other	-	-	15,281	15,281	0%
Contract Services	-	-	154	154	0%
Total Expenditures	-	-	15,435	15,435	
<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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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	\$ 8,937	\$ 489	\$ 6,156	\$ (2,781)	69%
Total Revenues	<u>8,937</u>	<u>489</u>	<u>6,156</u>	<u>(2,781)</u>	<u>69%</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>8,937</u>	<u>489</u>	<u>6,156</u>	<u>(2,781)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	728,630	-	-	(728,630)	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>728,630</u>	<u>-</u>	<u>-</u>	<u>(728,630)</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 737,567</u>	<u>\$ 489</u>	<u>\$ 6,156</u>	<u>\$ (731,411)</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	\$ 625	\$ 41	\$ 510	\$ (115)	82%
Total Revenues	<u>625</u>	<u>41</u>	<u>510</u>	<u>(115)</u>	<u>82%</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>-</u>
<u>REVENUES NET OF EXPENDITURES</u>					
	<u>625</u>	<u>41</u>	<u>510</u>	<u>(115)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	450,000	-	-	(450,000)	0%
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)	<u>450,000</u>	<u>-</u>	<u>-</u>	<u>(450,000)</u>	
<u>NET FUND ACTIVITY</u>					
	\$ 450,625	\$ 41	\$ 510	\$ (450,115)	