

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

	Total All Funds					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
OPERATING REVENUES						
General Fund	\$ 18,573,006	\$ 903,844	\$ 2,303,177	\$ (16,269,829)		12%
Sewer Fund	4,469,263	2,527	457,224	(4,012,039)		10%
Debt Service Fund	3,401,489	250,931	656,899	(2,744,590)		19%
Capital Improvement Program Fund	387	-	-	(387)		0%
Lottery Fund	940,945	137,119	263,260	(677,685)		28%
Economic Development Fund	10,070	1	2	(10,068)		0%
Off Street Parking Fund	24,111	157	1,770	(22,341)		7%
Redevelopment Fund	2,038,587	206,833	560,983	(1,477,604)		28%
Police Academy	148,423	19	130,038	(18,385)		88%
TIF 1A	305,081	-	-	(305,081)		0%
TIF 1B	418,803	-	-	(418,803)		0%
Sewer Reserve Fund	17,747	-	491	(17,256)		3%
Qualified Sinking Fund	3,757	-	88	(3,669)		2%
Total Operating Revenues	30,351,669	1,501,431	4,373,931	(25,977,738)		14%
OPERATING EXPENDITURES						
General Fund	19,306,753	1,393,649	3,142,855	(16,163,898)		16%
Sewer Fund	4,034,908	60,470	132,361	(3,902,547)		3%
Debt Service Fund	3,334,779	188,570	231,450	(3,103,329)		7%
Capital Improvement Program Fund	-	-	-	-		0%
Lottery Fund	685,187	40,696	89,267	(595,920)		13%
Economic Development Fund	82,510	-	-	(82,510)		0%
Off Street Parking Fund	1,098,065	15,334	29,037	(1,069,028)		3%
Redevelopment Fund	1,807,575	-	6,676	(1,800,899)		0%
Police Academy	116,612	9,869	20,589	(96,023)		18%
TIF 1A	352,417	-	-	(352,417)		0%
TIF 1B	434,083	-	-	(434,083)		0%
Sewer Reserve Fund	-	-	-	-		0%
Qualified Sinking Fund	-	-	-	-		0%
Total Operating Expenditures	31,252,889	1,708,587	3,652,235	(27,600,654)		12%
OPERATING REVENUES NET OF EXPENDITURES						
General Fund	(733,747)	(489,805)	(839,677)	(105,930)		
Sewer Fund	434,355	(57,943)	324,863	(109,492)		
Debt Service Fund	66,710	62,361	425,449	358,739		
Capital Improvement Program Fund	387	-	-	(387)		
Lottery Fund	255,758	96,423	173,993	(81,765)		
Economic Development Fund	(72,440)	1	2	72,442		
Off Street Parking Fund	(1,073,954)	(15,177)	(27,267)	1,046,687		
Redevelopment Fund	231,012	206,833	554,307	323,295		
Police Academy	31,811	(9,849)	109,449	77,638		
TIF 1A	(47,336)	-	-	47,336		
TIF 1B	(15,280)	-	-	15,280		
Sewer Reserve Fund	17,747	-	491	(17,256)		
Qualified Sinking Fund	3,757	-	88	(3,669)		
Operating Revenues Net of Expenditures	(901,220)	(207,156)	721,696	1,622,916		(0)

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

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

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	-	-	(484,445)	0%
Lottery Fund	-	-	-	-	-
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	-	-	(1,275,065)	0%
Redevelopment Fund	-	-	-	-	-
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	-	-	-	-	-
Qualified Sinking Fund	50,000	-	-	(50,000)	0%
Total Transfers In	3,013,718	-	-	(3,013,718)	0%

TRANSFERS OUT

General Fund	(940,943)	-	-	940,943	0%
Sewer Fund	-	-	-	-	-
Debt Service Fund	(1,182,985)	-	-	1,182,985	0%
Capital Improvement Program Fund	-	-	-	-	-
Lottery Fund	(293,867)	-	-	293,867	0%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	-	-	-	-	-
Redevelopment Fund	(245,923)	-	-	245,923	0%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	(350,000)	-	-	350,000	0%
Qualified Sinking Fund	-	-	-	-	-
Total Transfers Out	(3,013,718)	-	-	3,013,718	0%

NET TRANSFERS

General Fund	(747,076)	-	-	747,076	0%
Sewer Fund	350,000	-	-	(350,000)	0%
Debt Service Fund	(605,154)	-	-	605,154	0%
Capital Improvement Program Fund	484,445	-	-	(484,445)	0%
Lottery Fund	(293,867)	-	-	293,867	0%
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	-	-	(1,275,065)	0%
Redevelopment Fund	(245,923)	-	-	245,923	0%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	(350,000)	-	-	350,000	0%
Qualified Sinking Fund	50,000	-	-	(50,000)	0%
Total Net Transfers	-	-	-	-	-

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

	Total All Funds				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OTHER REVENUE: BOND PROCEEDS					
Sewer Fund	-	-	-	-	0%
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	-	-	-	-	0%
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	259	(629,741)	0%
Capital Improvement Program Fund	6,979,445	238	2,385	(6,977,060)	0%
Off Street Parking Fund	100,000	-	1,641	(98,359)	2%
Redevelopment Fund	4,181,000	10,699	27,752	(4,153,248)	1%
Total Capital Improvement Program	11,890,445	11,195	32,037	(11,858,408)	0%

OTHER EXPENDITURES: EDP GRANT

Economic Development Fund	1,000,000	-	-	(1,000,000)	0%
---------------------------	------------------	----------	----------	--------------------	-----------

NET FUND ACTIVITY

General Fund	(1,480,823)	(489,805)	(839,677)	641,146
Sewer Fund	154,355	(58,202)	324,604	170,249
Debt Service Fund	(538,444)	62,361	425,449	963,893
Capital Improvement Program Fund	(4,613)	(238)	(2,385)	2,228
Lottery Fund	(38,109)	96,423	173,993	212,102
Economic Development Fund	2,010,070	1	2	(2,010,068)
Off Street Parking Fund	101,111	(15,177)	(28,908)	(130,019)
Redevelopment Fund	5,419,089	196,134	526,555	(4,892,534)
Police Academy	31,811	(9,849)	109,449	77,638
TIF 1A	(47,336)	-	-	47,336
TIF 1B	(15,280)	-	-	15,280
Sewer Reserve Fund	(332,253)	-	491	332,744
Qualified Sinking Fund	53,757	-	88	(53,669)
Net Activity	\$ 5,313,335	(218,352)	689,660	(4,623,675)

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% 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 11/30/2020</u>		<u>Variance</u>
General Fund	6,063,848		7,790,543	1,726,695	
Sewer Fund	1,064,689		1,747,594	682,905	
Debt Service Fund	2,546,407		3,864,152	1,317,745	
Capital Improvement Program Fund	36,922		(40,892)	(77,814)	
Lottery Fund	3,813,883		4,055,098	241,215	
Economic Development Fund	2,017,138		7,071	(2,010,067)	
Off Street Parking Fund	165,570		(13,764)	(179,334)	
Redevelopment Fund	8,831,835		4,320,169	(4,511,666)	
Police Academy	58,683		141,222	82,539	
TIF 1A	-		47,336	47,336	
TIF 1B	-		15,281	15,281	
Sewer Reserve Fund	1,623,681		1,957,750	334,069	
Qualified Sinking Fund	404,998		351,561	(53,437)	
Net Fund Balance	26,627,654	-	24,243,121	(2,384,533)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% 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(<u>under</u>) <u>Budget</u>	% of Budget <u>Used</u>	
REVENUES						
Property Taxes	\$ 9,393,170	\$ 60,356	\$ 187,417	\$ (9,205,753)	2%	
Sales and use taxes	3,887,077	413,423	1,118,431	(2,768,646)	29%	
Payments in Lieu of taxes	356,710	-	-	(356,710)	0%	
State revenue	1,739,301	175,620	396,189	(1,343,112)	23%	
Occupation and franchise taxes	885,022	8,251	41,497	(843,525)	5%	
Hotel Occupation Tax	363,215	39,527	78,768	(284,447)	22%	
Licenses and permits	457,113	9,551	183,694	(273,419)	40%	
Interest income	67,207	1,815	3,633	(63,574)	5%	
Recreation fees	171,782	14,976	29,093	(142,689)	17%	
Special Services	24,000	6,142	7,314	(16,686)	30%	
Grant Income	151,710	55,671	57,846	(93,864)	38%	
Other	1,076,699	118,513	199,295	(877,404)	19%	
Total Revenues	18,573,006	903,844	2,303,177	(16,269,829)	12%	
EXPENDITURES						
Administrative Services	582,929	40,956	105,921	(477,008)	18%	
Mayor and Council	220,064	15,769	32,509	(187,555)	15%	
Boards & Commissions	6,335	-	107	(6,228)	2%	
Building Maintenance	635,049	34,215	68,870	(566,179)	11%	
Administration	689,538	57,483	120,530	(569,008)	17%	
Police and Animal Control	5,406,114	391,335	1,007,640	(4,398,474)	19%	
Fire	2,412,062	192,264	383,403	(2,028,659)	16%	
Community Development	675,426	42,670	109,734	(565,692)	16%	
Public Works	4,157,840	228,634	591,450	(3,566,390)	14%	
Recreation	860,732	50,191	124,060	(736,672)	14%	
Library	948,460	67,199	160,747	(787,713)	17%	
Information Technology	399,586	11,914	27,621	(371,965)	7%	
Human Resources	1,001,387	59,772	132,491	(868,896)	13%	
Public Transportation	111,198	5,128	15,881	(95,317)	14%	
Finance	475,544	27,618	62,782	(412,762)	13%	
Communication	216,020	7,420	25,823	(190,197)	12%	
Capital outlay	508,469	161,081	173,287	(335,182)	34%	
Total Expenditures	19,306,753	1,393,649	3,142,855	(16,163,898)	16%	
REVENUES NET OF EXPENDITURES	(733,747)	(489,805)	(839,677)	(105,930)		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (Lottery)	193,867	-	-	(193,867)	0%	
Operating transfers out (DSF, OSP, CIP)	(940,943)	-	-	940,943	0%	
Total other Financing Sources (Uses)	(747,076)	-	-	747,076		
NET FUND ACTIVITY	\$ (1,480,823)	\$ (489,805)	\$ (839,677.4)	\$ 641,146		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

Sewer 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 Used	
REVENUES						
User fees	S 4,336,482	S -	S 356,189	S (3,980,293)	8%	
Service charge and hook-up fees	123,065	2,499	100,686	(22,379)	82%	
Grant Income	-	-	-	-	0%	
Miscellaneous	19	3	13	(6)	-	
Total Revenues	4,459,566	2,502	456,888	(4,002,678)	10%	
EXPENDITURES						
Personnel Services	549,189	40,655	99,658	(449,531)	18%	
Commodities	35,356	1,262	2,185	(33,171)	6%	
Contract Services	3,065,964	10,690	21,457	(3,044,507)	1%	
Maintenance	39,084	2,509	3,706	(35,378)	9%	
Other	230	-	-	(230)	0%	
Storm Water Grant	55,085	5,355	5,355	(49,730)	10%	
Capital Outlay	290,000	-	-	(290,000)	0%	
Total Expenditures	4,034,908	60,470	132,361	(3,902,547)	3%	
OPERATING INCOME (LOSS)	424,658	(57,968)	324,528	(100,130)	Note 1	
NON-OPERATING REVENUE (EXPENSE)						
Interest income	9,697	25	335	(9,362)	3%	
	<u>9,697</u>	<u>25</u>	<u>335</u>	<u>(9,362)</u>	<u>3%</u>	
INCOME (LOSS) BEFORE OPERATING TRANSFERS	434,355	(57,943)	324,863	(109,492)		
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)	(259)	629,741	0%	
Total other Financing Sources (Uses)	(280,000)	(259)	(259)	279,741	0%	
NET INCOME (LOSS)	S 154,355	S (58,202)	S 324,604	S 170,249		

Note 1: Restatement of Operating Income Variance

Operating Income Variance	(100,130)
City of Omaha billing in arrears 2 months	(480,000)
Adjusted Operating Income Variance	<u><u>(580,130)</u></u>

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% 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>	
REVENUES						
Property Taxes	S 891,190	S 1,980	S 12,223	S (878,967)	1%	
Sales and use taxes	1,943,539	206,711	559,216	(1,384,323)	29%	
Payments in Lieu of taxes	35,279	-	-	(35,279)	0%	
Other (Special Assessments; Fire Reimbursement)	503,714	41,976	83,952	(419,762)	17%	
Interest income	27,767	263	1,509	(26,258)	5%	
Total Revenues	3,401,489	250,931	656,899	(2,744,590)	19%	
EXPENDITURES						
Administration	98,571	17	119	(98,452)	0%	
Fire Contract Bond	122,906	17,794	35,588	(87,318)	29%	
Debt service						
Principal	2,645,000	160,000	160,000	(2,485,000)	6%	
Interest	468,302	10,759	35,743	(432,559)	8%	
Total Expenditures	3,334,779	188,570	231,450	(3,103,329)	7%	
REVENUES NET OF EXPENDITURES	66,710	62,361	425,449	358,739		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF Hwy Alloc)	577,831	-	-	(577,831)	0%	
Operating transfers out (CIP, OSP)	(1,182,985)	-	-	1,182,985	0%	
Total other Financing Sources (Uses)	(605,154)	-	-	605,154		
NET FUND ACTIVITY	S (538,444)	S 62,361	S 425,449	S 963,893		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

Capital 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	\$ 387	\$ -	\$ -	\$ (387)	0%	
Grant Income	-	-	-	-	0%	
Special Assessment	-	-	-	-	0%	
Interagency	-	-	-	-	0%	
Total Revenues	387	-	-	(387)	0%	
EXPENDITURES						
Other	-	-	-	-	0%	
Total Expenditures	-	-	-	-	0%	
REVENUES NET OF EXPENDITURES	387	-	-	(387)		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF, DSF)	484,445	-	-	(484,445)	0%	
Operating transfers out (DSF)	-	-	-	-	0%	
Bond/registered warrant proceeds	6,490,000	-	-	(6,490,000)	0%	
Capital outlay	(6,979,445)	(238)	(2,385)	6,977,060	0%	
Total other Financing Sources (Uses)	(5,000)	(238)	(2,385)	2,615	48%	
NET FUND ACTIVITY	\$ (4,613)	\$ (238)	\$ (2,385)	\$ 2,228		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% 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	\$ 92,673	\$ 188,620	\$ (456,527)	29%	
Lottery Tax Form 51	258,067	27,569	56,942	(201,125)	22%	
Interest income	37,731	99	320	(37,411)	1%	
Miscellaneous / Other	-	16,778	17,378	17,378	0%	
Total Revenues	940,945	137,119	263,260	(677,685)	28%	
EXPENDITURES						
Professional Services	174,735	3,933	4,052	(170,683)	2%	
Salute to Summer	150,127	-	176	(149,951)	0%	
Community Events	29,840	1,032	8,621	(21,219)	29%	
Events - Marketing	60,000	8,162	19,476	(40,524)	32%	
Recreation Events	1,518	-	-	(1,518)	0%	
Concert & Movie Nights	10,900	-	-	(10,900)	0%	
State Taxes	258,067	27,569	56,942	(201,125)	22%	
Total Expenditures	685,187	40,696	89,267	(595,920)	13%	
REVENUES NET OF EXPENDITURES	255,758	96,423	173,993	(81,765)		
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)	\$ 96,423	\$ 173,993	\$ 212,102		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

	Economic Development				
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Other Income	\$ -	\$ -	\$ -	\$ -	-
Interest income	10,070	1	2	(10,068)	
Total Revenues	10,070	1	2	(10,068)	
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)	1	2	72,442	
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	\$ 1	\$ 2	\$ (2,010,068)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

	Off Street Parking					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Interest income	\$ 1,111	\$ 5	\$ 10	\$ (1,101)		1%
Other Income	<u>23,000</u>	<u>152</u>	<u>1,760</u>	<u>(21,240)</u>		8%
Total Revenues	<u>24,111</u>	<u>157</u>	<u>1,770</u>	<u>(22,341)</u>		7%
EXPENDITURES						
General & Administrative	160,326	15,334	29,037	(131,289)		18%
Professional Services	780	-	-	(780)		0%
Maintenance	32,276	-	-	(32,276)		0%
Commodities	11,000	-	-	(11,000)		0%
Debt service: (Warrants)						
Principal	695,000	-	-	(695,000)		0%
Interest	<u>198,683</u>	<u>-</u>	<u>-</u>	<u>(198,683)</u>		<u>0%</u>
Total Expenditures	<u>1,098,065</u>	<u>15,334</u>	<u>29,037</u>	<u>(1,069,028)</u>		3%
REVENUES NET OF EXPENDITURES	<u>(1,073,954)</u>	<u>(15,177)</u>	<u>(27,267)</u>	<u>1,046,687</u>		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF, DSF, RDF)	1,275,065	-	-	(1,275,065)		0%
Operating transfers out	-	-	-	-		0%
Bond/registered warrant proceeds	-	-	-	-		0%
Capital Improvement	<u>(100,000)</u>	<u>-</u>	<u>(1,641)</u>	<u>98,359</u>		<u>2%</u>
Total other Financing Sources (Uses)	<u>1,175,065</u>	<u>-</u>	<u>(1,641)</u>	<u>(1,176,706)</u>		0%
NET FUND ACTIVITY	<u>\$ 101,111</u>	<u>\$ (15,177)</u>	<u>\$ (28,908)</u>	<u>\$ (130,019)</u>		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

	Redevelopment Fund					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Sales and use taxes	\$ 1,943,539	\$ 206,711	\$ 559,216	\$ (1,384,323)		29%
Franchise Fee & Occupation Tax	34,657	-	-	(34,657)		0%
Interest income	60,391	122	1,768	(58,623)		3%
Total Revenues	2,038,587	206,833	560,983	(1,477,604)		28%
EXPENDITURES						
Professional Services	99,700	-	514	(99,186)		1%
Financial / Legal Fees	196,750	-	6,163	(190,587)		3%
Debt service: (Warrants)						0%
Principal	750,000	-	-	(750,000)		0%
Interest	761,125	-	-	(761,125)		0%
Total Expenditures	1,807,575	-	6,676	(1,800,899)		0%
REVENUES NET OF EXPENDITURES	231,012	206,833	554,307	323,295		
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)	(10,699)	(27,752)	4,153,248		1%
Total other Financing Sources (Uses)	5,188,077	(10,699)	(27,752)	(5,215,829)		
NET FUND ACTIVITY	\$ 5,419,089	\$ 196,134	\$ 526,555	\$ (4,892,534)		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

Police Academy Fund						
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget	
	Actual	Actual	Actual	Used		
<u>REVENUES</u>						
Other Income	\$ 148,000	\$ -	\$ 130,000	\$ (18,000)	88%	
Interest income	423	19	38	(385)	9%	
Total Revenues	148,423	19	130,038	(18,385)	88%	
<u>EXPENDITURES</u>						
Personnel Services	97,692	7,499	17,377	(80,315)	18%	
Commodities	2,150	-	560	(1,591)	26%	
Contract Services	11,970	1,127	1,411	(10,559)	12%	
Other Charges	4,800	1,242	1,242	(3,558)	26%	
Total Expenditures	116,612	9,869	20,589	(96,023)	18%	
<u>REVENUES NET OF EXPENDITURES</u>	31,811	(9,849)	109,449	77,638		
<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>	\$ 31,811	\$ (9,849)	\$ 109,449	\$ 77,638		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

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

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

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	\$ 418,803	\$ -	\$ -	\$ (418,803)	0%
<u>EXPENDITURES</u>					
TIF Distributed Funds	429,895	-	-	(429,895)	0%
Contract Services	4,188	-	-	(4,188)	0%
Total Expenditures	434,083	-	-	(434,083)	-
<u>REVENUES NET OF EXPENDITURES</u>	<u>(15,280)</u>	<u>-</u>	<u>-</u>	<u>15,280</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>	<u>\$ (15,280)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,280</u>	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

Sewer Reserve Fund					
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
<u>REVENUES</u>					
Interest income	\$ 17,747	\$ -	\$ 491	\$ (17,256)	3%
Total Revenues	<u>17,747</u>	<u>-</u>	<u>491</u>	<u>(17,256)</u>	<u>3%</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>-</u>	<u>491</u>	<u>(17,256)</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>\$ -</u>	<u>\$ 491</u>	<u>\$ 332,744</u>	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two months ending November 30, 2020
17% of the Fiscal Year 2021

Qualified Sinking Fund					
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
<u>REVENUES</u>					
Interest income	\$ 3,757	\$ -	\$ 88	\$ (3,669)	2%
Total Revenues	<u>3,757</u>	<u>-</u>	<u>88</u>	<u>(3,669)</u>	<u>2%</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>3,757</u>	<u>-</u>	<u>88</u>	<u>(3,669)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	\$ 50,000	\$ -	\$ -	\$ (50,000)	0%
Operating transfers out	\$ -	\$ -	\$ -	\$ -	0%
Total other Financing Sources (Uses)	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 53,757</u>	<u>\$ -</u>	<u>\$ 88</u>	<u>\$ (53,669)</u>	