

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Ten months ending July 30, 2021
83% 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	\$ 1,174,726	\$ 16,430,105	\$ (2,142,901)		88%
Sewer Fund	4,469,263	394,789	4,063,331	(405,932)		91%
Debt Service Fund	3,401,489	264,923	3,031,178	(370,311)		89%
Capital Improvement Program Fund	387	422	1,481	1,094		383%
Lottery Fund	940,945	219,530	1,377,843	436,898		146%
Economic Development Fund	10,070	494	499	(9,571)		5%
Off Street Parking Fund	24,111	2,080	18,450	(5,661)		77%
Redevelopment Fund	2,038,587	209,280	2,028,076	(10,511)		99%
Police Academy	148,423	21,009	163,887	15,464		110%
TIF 1A	305,081	-	137,528	(167,553)		45%
TIF 1B	418,803	-	53,729	(365,074)		13%
Sewer Reserve Fund	17,747	-	3,353	(14,394)		19%
Qualified Sinking Fund	3,757	36	651	(3,106)		17%
Total Operating Revenues	30,351,669	2,287,289	27,310,111	(3,041,558)		90%
OPERATING EXPENDITURES						
General Fund	19,306,753	1,355,096	14,572,735	(4,734,018)		75%
Sewer Fund	4,034,908	339,489	2,916,560	(1,118,348)		72%
Debt Service Fund	3,334,779	17,889	2,977,496	(357,283)		89%
Capital Improvement Program Fund	-	-	166,452	166,452		0%
Lottery Fund	685,187	65,513	550,747	(134,440)		80%
Economic Development Fund	82,510	109,021	109,021	26,511		132%
Off Street Parking Fund	1,098,065	17,692	771,693	(326,372)		70%
Redevelopment Fund	1,807,575	824,415	1,397,037	(410,538)		77%
Police Academy	116,612	8,272	97,747	(18,865)		84%
TIF 1A	352,417	-	184,864	(167,553)		52%
TIF 1B	434,083	-	69,010	(365,073)		16%
Sewer Reserve Fund	-	-	-	-		0%
Qualified Sinking Fund	-	-	-	-		0%
Total Operating Expenditures	31,252,889	2,737,387	23,813,363	(7,439,526)		76%
OPERATING REVENUES NET OF EXPENDITURES						
General Fund	(733,747)	(180,370)	1,857,370	2,591,117		
Sewer Fund	434,355	55,301	1,146,771	712,416		
Debt Service Fund	66,710	247,034	53,681	(13,029)		
Capital Improvement Program Fund	387	422	(164,971)	(165,358)		
Lottery Fund	255,758	154,017	827,095	571,337		
Economic Development Fund	(72,440)	(108,527)	(108,522)	(36,082)		
Off Street Parking Fund	(1,073,954)	(15,612)	(753,243)	320,711		
Redevelopment Fund	231,012	(615,135)	631,039	400,027		
Police Academy	31,811	12,737	66,140	34,329		
TIF 1A	(47,336)	-	(47,336)	(0)		
TIF 1B	(15,280)	-	(15,281)	(1)		
Sewer Reserve Fund	17,747	-	3,353	(14,394)		
Qualified Sinking Fund	3,757	36	651	(3,106)		
Operating Revenues Net of Expenditures	(901,220)	(450,099)	3,496,748	4,397,968		

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Ten months ending July 30, 2021
83% of the Fiscal Year 2021

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

OTHER FINANCING SOURCES & USES

TRANSFERS IN

General Fund	193,867	-	193,867	-	100%
Sewer Fund	350,000	-	-	(350,000)	0%
Debt Service Fund	577,831	184,085	184,085	(393,746)	32%
Capital Improvement Program Fund	484,445	-	552,178	67,733	114%
Lottery Fund	-	-	-	-	-
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	154,421	881,637	(393,428)	69%
Redevelopment Fund	-	-	-	-	-
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	-	-	-	-	-
Qualified Sinking Fund	50,000	-	50,000	-	100%
Total Transfers In	3,013,718	338,506	1,861,767	(1,151,951)	62%

TRANSFERS OUT

General Fund	(940,943)	(234,085)	(359,085)	581,858	38%
Sewer Fund	-	-	-	-	-
Debt Service Fund	(1,182,985)	(104,421)	(1,181,594)	1,391	100%
Capital Improvement Program Fund	-	-	-	-	-
Lottery Fund	(293,867)	-	(245,642)	48,225	84%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	-	-	-	-	-
Redevelopment Fund	(245,923)	-	(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)	(338,506)	(1,861,767)	1,151,951	62%

NET TRANSFERS

General Fund	(747,076)	(234,085)	(165,218)	581,858	22%
Sewer Fund	350,000	-	-	(350,000)	0%
Debt Service Fund	(605,154)	79,664	(997,509)	(392,355)	165%
Capital Improvement Program Fund	484,445	-	552,178	67,733	114%
Lottery Fund	(293,867)	-	(245,642)	48,225	84%
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	154,421	881,637	(393,428)	69%
Redevelopment Fund	(245,923)	-	(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	-	100%
Total Net Transfers	-	(0)	(0)	(0)	-

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83% 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 REVENUE: BOND PROCEEDS					
Sewer Fund	-	-	-	-	-
Capital Improvement Program Fund	6,490,000	-	8,054,913	1,564,913	124%
Economic Development Fund	3,000,000	5,610,000	5,610,000	2,610,000	187%
Off Street Parking Fund	-	-	-	-	-
Redevelopment Fund	9,615,000	-	153,523	(9,461,477)	2%
Total Bond Proceeds	19,105,000	5,610,000	13,818,436	(5,286,564)	72%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	630,000	-	259	(629,741)	0%
Capital Improvement Program Fund	6,979,445	657,035	2,420,650	(4,558,795)	35%
Off Street Parking Fund	100,000	13,675	28,451	(71,549)	28%
Redevelopment Fund	4,181,000	8,439	88,578	(4,092,422)	2%
Total Capital Improvement Program	11,890,445	679,149	2,537,938	(9,352,507)	21%

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)	(414,455)	1,692,152	3,172,975
Sewer Fund	154,355	55,301	1,146,513	992,158
Debt Service Fund	(538,444)	326,698	(943,828)	(405,384)
Capital Improvement Program Fund	(4,613)	(656,613)	6,021,471	6,026,084
Lottery Fund	(38,109)	154,017	581,453	619,562
Economic Development Fund	2,010,070	5,501,473	5,501,478	3,491,408
Off Street Parking Fund	101,111	125,134	99,943	(1,168)
Redevelopment Fund	5,419,089	(623,574)	620,538	(4,798,551)
Police Academy	31,811	12,737	66,140	34,329
TIF 1A	(47,336)	-	(47,336)	(0)
TIF 1B	(15,280)	-	(15,281)	(1)
Sewer Reserve Fund	(332,253)	-	3,353	335,606
Qualified Sinking Fund	53,757	36	50,651	(3,106)
Net Activity	\$ 5,313,335	4,480,753	14,777,247	9,463,912

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83% of the Fiscal Year 2021

	Total All Funds				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget Used
ENDING FUND BALANCE					
FUND BALANCE	<u>As of 9/30/2021</u>		<u>As of 7/30/2021</u>	<u>Variance</u>	<u>Notes</u>
General Fund	6,063,848		10,288,356	4,224,508	
Sewer Fund	1,064,689		2,312,129	1,247,440	
Debt Service Fund	2,546,407		2,494,876	(51,531)	
Capital Improvement Program Fund	36,922		5,982,963	5,946,041	
Lottery Fund	3,813,883		4,462,922	649,039	
Economic Development Fund	2,017,138		5,508,547	3,491,409	
Off Street Parking Fund	165,570		115,087	(50,483)	
Redevelopment Fund	8,831,835		4,414,152	(4,417,683)	
Police Academy	58,683		97,914	39,231	
TIF 1A	-		-	-	
TIF 1B	-		-	-	
Sewer Reserve Fund	1,623,681		1,960,613	336,932	
Qualified Sinking Fund	404,998		402,123	(2,875)	
Net Fund Balance	26,627,654	-	38,039,683	11,412,030	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Ten months ending July 30, 2021
83% of the Fiscal Year 2021

	General Fund					% 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>						
Property Taxes	\$ 9,393,170	\$ 188,627	\$ 6,020,085	\$ (3,373,085)		64%
Sales and use taxes	3,887,077	416,209	4,024,742	137,665		104%
Payments in Lieu of taxes	356,710	-	195,126	(161,584)		55%
State revenue	1,739,301	200,109	1,745,689	6,388		100%
Occupation and franchise taxes	885,022	56,286	661,276	(223,746)		75%
Hotel Occupation Tax	363,215	120,260	532,114	168,899		147%
Licenses and permits	457,113	25,494	442,815	(14,298)		97%
Interest income	67,207	1,401	22,729	(44,478)		34%
Recreation fees	171,782	36,002	152,112	(19,670)		89%
Special Services	24,000	2,450	19,509	(4,491)		81%
Grant Income	165,736	39,707	1,672,923	1,507,187		1009%
Other	1,062,673	88,181	940,983	(121,690)		89%
Total Revenues	18,573,006	1,174,726	16,430,105	(2,142,901)		88%
<u>EXPENDITURES</u>						
Administrative Services	582,929	41,936	444,806	(138,123)		76%
Mayor and Council	220,064	12,780	151,330	(68,734)		69%
Boards & Commissions	6,335	51	1,481	(4,854)		23%
Building Maintenance	635,049	16,299	333,000	(302,049)		52%
Administration	689,538	53,397	532,680	(156,858)		77%
Police and Animal Control	5,406,114	409,360	4,598,337	(807,777)		85%
Fire	2,412,062	192,513	1,920,891	(491,171)		80%
Community Development	675,426	49,931	520,613	(154,813)		77%
Public Works	4,157,840	272,478	2,794,749	(1,363,091)		67%
Recreation	860,732	90,438	602,367	(258,365)		70%
Library	948,460	59,159	687,690	(260,770)		73%
Information Technology	399,586	24,509	290,114	(109,472)		73%
Human Resources	1,001,387	75,971	674,966	(326,421)		67%
Public Transportation	111,198	6,767	71,448	(39,750)		64%
Finance	475,544	26,406	372,338	(103,206)		78%
Communication	216,020	7,653	112,590	(103,430)		52%
Capital outlay	508,469	15,448	463,334	(45,135)		91%
Total Expenditures	19,306,753	1,355,096	14,572,735	(4,734,018)		75%
REVENUES NET OF EXPENDITURES	(733,747)	(180,370)	1,857,370	2,591,117		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (Lottery)	193,867	-	193,867	-		100%
Operating transfers out (DSF, OSP, CIP)	(940,943)	(234,085)	(359,085)	581,858		38%
Total other Financing Sources (Uses)	(747,076)	(234,085)	(165,218)	581,858		
NET FUND ACTIVITY	\$ (1,480,823)	\$ (414,455)	\$ 1,692,151.9	\$ 3,172,975		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the Ten months ending July 30, 2021
83% 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	\$ 392,224	\$ 4,021,265	\$ (315,217)		93%
Service charge and hook-up fees	123,065	2,297	37,055	(86,010)		30%
Miscellaneous	19	21	48	29		253%
Total Revenues	4,459,566	394,543	4,058,369	(401,197)		91%
EXPENDITURES						
Personnel Services	549,189	40,317	445,670	(103,519)		81%
Commodities	35,356	1,372	12,702	(22,654)		36%
Contract Services	3,065,964	293,155	2,410,363	(655,601)		79%
Maintenance	39,084	4,010	23,977	(15,107)		61%
Other	230	636	748	518		325%
Storm Water	55,085	-	23,100	(31,985)		42%
Capital Outlay	290,000	-	-	(290,000)		0%
Total Expenditures	4,034,908	339,489	2,916,560	(1,118,348)		72%
OPERATING INCOME (LOSS)	424,658	55,054	1,141,809	717,151		Note 1
NON-OPERATING REVENUE (EXPENSE)						
Interest income	9,697	247	4,963	(4,734)		51%
	9,697	247	4,963	(4,734)		51%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	434,355	55,301	1,146,771	712,416		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (Sewer Reserve Fund & Lottery Events)	350,000	-	-	(350,000)		0%
Operating transfers out (CIP & Sewer Reserve Fund)	-	-	-	-		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	\$ 55,301	\$ 1,146,513	\$ 992,158		

Note 1: Explanation of Budget Variance

Net Income (Loss)	992,158
City of Omaha billing in arrears 0 months	-
Capital Outlay delayed to FY22	(290,000)
Sewer Reserve Fund transfer	350,000
Capital Improvement not yet started	(629,741)
Adjusted Net Income (Loss)	422,416

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	Debt Service Fund					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Property Taxes	\$ 891,190	\$ 14,395	\$ 566,353	\$ (324,837)		64%
Sales and use taxes	1,943,539	208,105	2,012,371	68,832		104%
Payments in Lieu of taxes	35,279	-	19,513	(15,766)		55%
Other (Special Assessments; Fire Reimbursement)	503,714	41,976	424,110	(79,604)		84%
Interest income	27,767	448	8,831	(18,936)		32%
Total Revenues	<u>3,401,489</u>	<u>264,923</u>	<u>3,031,178</u>	<u>(370,311)</u>		<u>89%</u>
EXPENDITURES						
Administration	98,571	95	14,849	(83,722)		15%
Fire Contract Bond	122,906	17,794	177,890	54,984		145%
Debt service						
Principal	2,645,000	-	2,440,000	(205,000)		92%
Interest	468,302	-	344,757	(123,545)		74%
Total Expenditures	<u>3,334,779</u>	<u>17,889</u>	<u>2,977,496</u>	<u>(357,283)</u>		<u>89%</u>
REVENUES NET OF EXPENDITURES	<u>66,710</u>	<u>247,034</u>	<u>53,681</u>	<u>(13,029)</u>		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF Hwy Alloc)	577,831	184,085	184,085	(393,746)		32%
Operating transfers out (CIP, OSP)	<u>(1,182,985)</u>	<u>(104,421)</u>	<u>(1,181,594)</u>	<u>1,391</u>		100%
Total other Financing Sources (Uses)	<u>(605,154)</u>	<u>79,664</u>	<u>(997,509)</u>	<u>(392,355)</u>		
NET FUND ACTIVITY	<u>\$ (538,444)</u>	<u>\$ 326,698</u>	<u>\$ (943,828)</u>	<u>\$ (405,384)</u>		

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	Capital Fund					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
<u>REVENUES</u>						
Interest income	\$ 387	\$ 422	\$ 1,481	\$ 1,094		383%
Grant income	-	-	-	-		0%
Special assessment	-	-	-	-		0%
Other income	-	-	-	-		0%
Total Revenues	387	422	1,481	1,094		383%
<u>EXPENDITURES</u>						
Administration	-	-	166,452	166,452		0%
Other	-	-	-	-		0%
Total Expenditures	-	-	166,452	166,452		0%
<u>REVENUES NET OF EXPENDITURES</u>	387	422	(164,971)	(165,358)		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (GF, DSF)	484,445	-	552,178	67,733		114%
Operating transfers out (DSF)	-	-	-	-		0%
Bond/registered warrant proceeds	6,490,000	-	8,054,913	1,564,913		124%
Capital outlay	(6,979,445)	(657,035)	(2,420,650)	4,558,795		35%
Total other Financing Sources (Uses)	(5,000)	(657,035)	6,186,442	6,191,442		
<u>NET FUND ACTIVITY</u>	\$ (4,613)	\$ (656,613)	\$ 6,021,471	\$ 6,026,084		

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	Lottery Fund					% of Budget Used
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) Budget		
<u>REVENUES</u>						
Lottery Rev/Community Betterment	\$ 645,147	\$ 164,075	\$ 1,051,516	\$ 406,369		163%
Lottery Tax Form 51	258,067	54,619	311,192	53,125		121%
Interest income	37,731	836	13,035	(24,696)		35%
Miscellaneous / Other	-	-	2,100	2,100		0%
Total Revenues	940,945	219,530	1,377,843	436,898		146%
<u>EXPENDITURES</u>						
Professional Services	174,735	1,399	105,310	(69,425)		60%
Salute to Summer	150,127	8,680	69,826	(80,301)		47%
Community Events	29,840	-	24,930	(4,910)		84%
Events - Marketing	60,000	170	33,847	(26,153)		56%
Recreation Events	1,518	-	-	(1,518)		0%
Concert & Movie Nights	10,900	645	5,642	(5,258)		52%
State Taxes	258,067	54,619	311,192	53,125		121%
Total Expenditures	685,187	65,513	550,747	(134,440)		80%
REVENUES NET OF EXPENDITURES	255,758	154,017	827,095	571,337		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in	-	-	-	-		
Operating transfers out (GF, SF, DSF)	(293,867)	-	(245,642)	48,225		84%
Total other Financing Sources (Uses)	(293,867)	-	(245,642)	48,225		84%
NET FUND ACTIVITY	\$ (38,109)	\$ 154,017	\$ 581,453	\$ 619,562		

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For the Ten months ending July 30, 2021
83% of the Fiscal Year 2021

	Economic Development				
	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	<u>Over(under)</u> Budget	<u>% of Budget</u> Used
<u>REVENUES</u>					
Other Income	\$ -	\$ -	\$ -	\$ -	0%
Interest income	10,070	494	499	(9,571)	5%
Total Revenues	10,070	494	499	(9,571)	
<u>EXPENDITURES</u>					
Professional Services	34,500	109,021	109,021	74,521	316%
Debt service: (Warrants)					
Principal	-	-	-	-	0%
Interest	48,010	-	-	(48,010)	0%
Total Expenditures	82,510	109,021	109,021	26,511	132%
REVENUES NET OF EXPENDITURES	(72,440)	(108,527)	(108,522)	(36,082)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	82,510	-	-	(82,510)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000	5,610,000	5,610,000	2,610,000	187%
Community Development - Grant	(1,000,000)	-	-	1,000,000	0%
Total other Financing Sources (Uses)	2,082,510	5,610,000	5,610,000	3,527,490	269%
NET FUND ACTIVITY	\$ 2,010,070	\$ 5,501,473	\$ 5,501,478	\$ 3,491,408	

CITY OF LAVISTA, NEBRASKA
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	Off Street Parking					% of Budget Used
	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget		
<u>REVENUES</u>						
Garage fees	\$ 23,000	\$ 2,080	\$ 18,433	\$ (4,567)		80%
Interest income	1,111	0	17	(1,094)		2%
Total Revenues	24,111	2,080	18,450	(5,661)		77%
<u>EXPENDITURES</u>						
General & Administrative	160,326	15,676	142,503	(17,823)		89%
Professional Services	780	-	375	(405)		48%
Maintenance	32,276	2,016	18,245	(14,031)		57%
Commodities	11,000	-	4,027	(6,973)		37%
Debt service: (Warrants)						
Principal	695,000	-	500,000	(195,000)		72%
Interest	198,683	-	106,543	(92,140)		54%
Total Expenditures	1,098,065	17,692	771,693	(326,372)		70%
REVENUES NET OF EXPENDITURES	(1,073,954)	(15,612)	(753,243)	320,711		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (GF, DSF, RDF)	1,275,065	154,421	881,637	(393,428)		69%
Operating transfers out	-	-	-	-		0%
Bond/registered warrant proceeds	-	-	-	-		0%
Capital Improvement	(100,000)	(13,675)	(28,451)	71,549		28%
Total other Financing Sources (Uses)	1,175,065	140,746	853,186	(321,879)		73%
NET FUND ACTIVITY	\$ 101,111	\$ 125,134	\$ 99,943	\$ (1,168)		

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	Redevelopment Fund					% of Budget Used
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget		
<u>REVENUES</u>						
Sales and use taxes	\$ 1,943,539	\$ 208,105	\$ 2,012,371	\$ 68,832		104%
Franchise Fee & Occupation Tax	34,657	23	36	(34,621)		0%
Interest income	60,391	1,152	15,669	(44,722)		26%
Total Revenues	2,038,587	209,280	2,028,076	(10,511)		99%
<u>EXPENDITURES</u>						
Professional Services	99,700	-	3,708	(95,992)		4%
Financial / Legal Fees	196,750	8,991	269,455	72,705		137%
Debt service: (Warrants)						0%
Principal	750,000	645,000	645,000	(105,000)		86%
Interest	761,125	170,424	478,874	(282,251)		63%
Total Expenditures	1,807,575	824,415	1,397,037	(410,538)		77%
REVENUES NET OF EXPENDITURES	231,012	(615,135)	631,039	400,027		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in	-	-	-	-		0%
Operating transfers out (OSP)	(245,923)	-	(75,446)	170,477		31%
Bond/registered warrant proceeds	9,615,000	-	153,523	(9,461,477)		2%
Capital Improvement	(4,181,000)	(8,439)	(88,578)	4,092,422		2%
Total other Financing Sources (Uses)	5,188,077	(8,439)	(10,501)	(5,198,578)		
NET FUND ACTIVITY	\$ 5,419,089	\$ (623,574)	\$ 620,538	\$ (4,798,551)		

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	Police Academy Fund				
	<u>Budget</u> (12 month)	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of budget <u>Used</u>
<u>REVENUES</u>					
Academy income	\$ 148,000	\$ 21,000	\$ 161,500	\$ 13,500	109%
Interest income	423	9	83	(340)	20%
Other income	-	-	2,304	2,304	0%
Total Revenues	148,423	21,009	163,887	15,464	110%
<u>EXPENDITURES</u>					
Personnel Services	97,692	7,428	79,928	(17,764)	82%
Commodities	2,150	215	2,018	(132)	94%
Contract Services	11,970	283	6,794	(5,176)	57%
Other Charges	4,800	345	9,007	4,207	188%
Total Expenditures	116,612	8,272	97,747	(18,865)	84%
<u>REVENUES NET OF EXPENDITURES</u>	31,811	12,737	66,140	34,329	
<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	\$ 12,737	\$ 66,140	\$ 34,329	

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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	\$ -	\$ 137,528	\$ (167,553)	45%
Total Revenues	<u>305,081</u>	<u>-</u>	<u>137,528</u>	<u>(167,553)</u>	<u>45%</u>
<u>EXPENDITURES</u>					
TIF Distributed Funds	349,366	-	183,489	(165,877)	53%
Contract Services	<u>3,051</u>	<u>-</u>	<u>1,375</u>	<u>(1,676)</u>	<u>45%</u>
Total Expenditures	<u>352,417</u>	<u>-</u>	<u>184,864</u>	<u>(167,553)</u>	
<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>	

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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	\$ 418,803	\$ -	\$ 53,729	\$ (365,074)	13%
<u>Total Revenues</u>					
	<u>418,803</u>	<u>-</u>	<u>53,729</u>	<u>(365,074)</u>	<u>13%</u>
<u>EXPENDITURES</u>					
TIF Distributed Funds	429,895	-	68,473	(361,422)	16%
Contract Services	4,188	-	537	(3,651)	13%
<u>Total Expenditures</u>					
	<u>434,083</u>	<u>-</u>	<u>69,010</u>	<u>(365,073)</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				-	0%
Operating transfers out				-	0%
<u>Total other Financing Sources (Uses)</u>					
	<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>	

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

REVENUES

Interest income	\$ 17,747	\$ -	\$ 3,353	\$ (14,394)	19%
Total Revenues	17,747	-	3,353	(14,394)	19%

EXPENDITURES

Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-

REVENUES NET OF EXPENDITURES

	17,747	-	3,353	(14,394)
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OTHER FINANCING SOURCES (USES)

Operating transfers in	-	-	-	-	0%
Operating transfers out	(350,000)	-	-	350,000	0%
Total other Financing Sources (Uses)	(350,000)	-	-	350,000	0%

<u>NET FUND ACTIVITY</u>	\$ (332,253)	\$ -	\$ 3,353	\$ 335,606
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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>	Over(under) Budget	% of Budget Used
<u>REVENUES</u>					
Interest income	\$ 3,757	\$ 36	\$ 651	\$ (3,106)	17%
Total Revenues	<u>3,757</u>	<u>36</u>	<u>651</u>	<u>(3,106)</u>	<u>17%</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>36</u>	<u>651</u>	<u>(3,106)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	50,000	-	50,000	-	100%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>50,000</u>	<u>-</u>	<u>50,000</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>	<u>\$ 53,757</u>	<u>\$ 36</u>	<u>\$ 50,651</u>	<u>\$ (3,106)</u>	