

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the Twelve months ending September 30, 2021  
100% of the Fiscal Year 2021  
Preliminary as of 11/11/2021

**Total All Funds**

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	<u>Over(under)</u> Budget	<u>% of Budget</u> Used
<b>OPERATING REVENUES</b>					
General Fund	\$ 18,573,006	\$ 1,788,730	\$ 21,865,854	\$ 3,292,848	118%
Sewer Fund	4,469,263	376,768	4,962,580	493,317	111%
Debt Service Fund	3,401,489	342,738	3,927,948	526,459	115%
Capital Improvement Program Fund	387	195	2,003	1,616	518%
Lottery Fund	940,945	88,023	1,556,858	615,913	165%
Economic Development Fund	10,070	492	1,445	(8,625)	14%
Off Street Parking Fund	24,111	2,743	23,899	(212)	99%
Redevelopment Fund	2,038,587	242,762	2,516,136	477,549	123%
Police Academy	148,423	3,059	166,952	18,529	112%
TIF 1A	305,081	137,528	275,057	(30,024)	90%
TIF 1B	418,803	53,729	107,458	(311,345)	26%
Sewer Reserve Fund	17,747	-	3,353	(14,394)	19%
Qualified Sinking Fund	3,757	124	899	(2,858)	24%
<b>Total Operating Revenues</b>	<b>30,351,669</b>	<b>3,036,892</b>	<b>35,410,442</b>	<b>5,058,773</b>	<b>117%</b>

**OPERATING EXPENDITURES**

General Fund	19,306,753	1,901,928	17,998,196	(1,308,557)	93%
Sewer Fund	4,034,908	347,123	3,596,620	(438,288)	89%
Debt Service Fund	3,334,779	32,462	3,030,387	(304,392)	91%
Capital Improvement Program Fund	-	-	166,452	166,452	0%
Lottery Fund	685,187	70,864	696,733	11,546	102%
Economic Development Fund	82,510	-	109,021	26,511	132%
Off Street Parking Fund	1,098,065	288,125	1,081,643	(16,422)	99%
Redevelopment Fund	1,807,575	30,572	1,457,772	(349,803)	81%
Police Academy	116,612	12,334	118,846	2,234	102%
TIF 1A	352,417	1,375	186,240	(166,177)	53%
TIF 1B	434,083	537	69,547	(364,536)	16%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
<b>Total Operating Expenditures</b>	<b>31,252,889</b>	<b>2,685,321</b>	<b>28,511,455</b>	<b>(2,741,434)</b>	<b>91%</b>

**OPERATING REVENUES NET OF EXPENDITURES**

General Fund	(733,747)	(113,198)	3,867,659	4,601,406
Sewer Fund	434,355	29,645	1,365,960	931,605
Debt Service Fund	66,710	310,276	897,562	830,852
Capital Improvement Program Fund	387	195	(164,449)	(164,836)
Lottery Fund	255,758	17,158	860,125	604,367
Economic Development Fund	(72,440)	492	(107,576)	(35,136)
Off Street Parking Fund	(1,073,954)	(285,382)	(1,057,744)	16,210
Redevelopment Fund	231,012	212,190	1,058,364	827,352
Police Academy	31,811	(9,275)	48,105	16,294
TIF 1A	(47,336)	136,153	88,817	136,153
TIF 1B	(15,280)	53,192	37,911	53,191
Sewer Reserve Fund	17,747	-	3,353	(14,394)
Qualified Sinking Fund	3,757	124	899	(2,858)
<b>Operating Revenues Net of Expenditures</b>	<b>(901,220)</b>	<b>351,571</b>	<b>6,898,987</b>	<b>7,800,207</b>

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the Twelve months ending September 30, 2021  
100% of the Fiscal Year 2021  
Preliminary as of 11/11/2021

**Total All Funds**

<b>Budget (12 month)</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
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**OTHER FINANCING SOURCES & USES**

**TRANSFERS IN**

General Fund	193,867	13,435	152,574	(41,293)	79%
Sewer Fund	350,000	665	665	(349,335)	0%
Debt Service Fund	577,831	-	184,085	(393,746)	32%
Capital Improvement Program Fund	484,445	(201,017)	351,161	(133,284)	72%
Lottery Fund	-	-	-	-	-
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	10,000	1,062,114	(212,951)	83%
Redevelopment Fund	-	-	-	-	-
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	-	-	-	-	-
Qualified Sinking Fund	50,000	-	50,000	-	100%
<b>Total Transfers In</b>	<b>3,013,718</b>	<b>(176,917)</b>	<b>1,800,599</b>	<b>(1,213,119)</b>	<b>60%</b>

**TRANSFERS OUT**

General Fund	(940,943)	(10,000)	(369,085)	571,858	39%
Sewer Fund	-	-	-	-	-
Debt Service Fund	(1,182,985)	229,242	(952,352)	230,633	81%
Capital Improvement Program Fund	-	-	-	-	-
Lottery Fund	(293,867)	(42,324)	(233,238)	60,629	79%
Economic Development Fund	-	-	-	-	-
Off Street Parking Fund	-	-	-	-	-
Redevelopment Fund	(245,923)	-	(245,923)	-	100%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	(350,000)	-	-	350,000	0%
Qualified Sinking Fund	-	-	-	-	-
<b>Total Transfers Out</b>	<b>(3,013,718)</b>	<b>176,917</b>	<b>(1,800,599)</b>	<b>1,213,119</b>	<b>60%</b>

**NET TRANSFERS**

General Fund	(747,076)	3,435	(216,511)	530,565	29%
Sewer Fund	350,000	665	665	(349,335)	0%
Debt Service Fund	(605,154)	229,242	(768,267)	(163,113)	127%
Capital Improvement Program Fund	484,445	(201,017)	351,161	(133,284)	72%
Lottery Fund	(293,867)	(42,324)	(233,238)	60,629	79%
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	10,000	1,062,114	(212,951)	83%
Redevelopment Fund	(245,923)	-	(245,923)	-	100%
Police Academy	-	-	-	-	-
TIF 1A	-	-	-	-	-
TIF 1B	-	-	-	-	-
Sewer Reserve Fund	(350,000)	-	-	350,000	0%
Qualified Sinking Fund	50,000	-	50,000	-	100%
<b>Total Net Transfers</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>-</b>	<b>-</b>

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the Twelve months ending September 30, 2021  
100% of the Fiscal Year 2021  
Preliminary as of 11/11/2021

**Total All Funds**

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	<u>Over(under)</u> Budget	<u>% of Budget</u> Used
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	2,610,000	187%
Off Street Parking Fund	-	-	-	-	-
Redevelopment Fund	9,615,000	-	153,523	(9,461,477)	2%
<b>Total Bond Proceeds</b>	<b>19,105,000</b>	<b>-</b>	<b>13,818,436</b>	<b>(5,286,564)</b>	<b>72%</b>

**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	2,610,000	187%
Off Street Parking Fund	-	-	-	-	-
Redevelopment Fund	9,615,000	-	153,523	(9,461,477)	2%
<b>Total Bond Proceeds</b>	<b>19,105,000</b>	<b>-</b>	<b>13,818,436</b>	<b>(5,286,564)</b>	<b>72%</b>

**OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM**

Sewer Fund	630,000	32,312	48,623	(581,377)	8%
Capital Improvement Program Fund	6,979,445	763,917	4,517,004	(2,462,441)	65%
Off Street Parking Fund	100,000	11,169	50,692	(49,308)	51%
Redevelopment Fund	4,181,000	17,932	125,792	(4,055,208)	3%
<b>Total Capital Improvement Program</b>	<b>11,890,445</b>	<b>825,330</b>	<b>4,742,111</b>	<b>(7,148,334)</b>	<b>40%</b>

**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)	(109,763)	3,651,147	5,131,970
Sewer Fund	154,355	(2,002)	1,318,002	1,163,647
Debt Service Fund	(538,444)	539,517	129,294	667,738
Capital Improvement Program Fund	(4,613)	(964,739)	3,724,622	3,729,235
Lottery Fund	(38,109)	(25,166)	626,887	664,996
Economic Development Fund	2,010,070	492	5,502,424	3,492,354
Off Street Parking Fund	101,111	(286,551)	(46,323)	(147,434)
Redevelopment Fund	5,419,089	194,258	840,172	(4,578,917)
Police Academy	31,811	(9,275)	48,105	16,294
TIF 1A	(47,336)	136,153	88,817	136,153
TIF 1B	(15,280)	53,192	37,911	53,191
Sewer Reserve Fund	(332,253)	-	3,353	335,606
Qualified Sinking Fund	53,757	124	50,899	(2,858)
<b>Net Activity</b>	<b>\$ 5,313,335</b>	<b>(473,759)</b>	<b>15,975,312</b>	<b>10,661,977</b>

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the Twelve months ending September 30, 2021  
100% of the Fiscal Year 2021  
Preliminary as of 11/11/2021

<u>FUND BALANCE</u>	<u>Total All Funds</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>
<b>Ending Fund Balance</b>					
	<u>As of 9/30/2021</u>		<u>As of 9/30/2021</u>	<u>Variance</u>	<u>Notes</u>
General Fund	6,063,848		12,267,767	6,203,919	
Sewer Fund	1,064,689		2,483,619	1,418,930	
Debt Service Fund	2,546,407		3,567,998	1,021,591	
Capital Improvement Program Fund	36,922		3,686,115	3,649,193	
Lottery Fund	3,813,883		4,508,356	694,473	
Economic Development Fund	2,017,138		5,509,493	3,492,355	
Off Street Parking Fund	165,570		(31,179)	(196,749)	
Redevelopment Fund	8,831,835		4,633,787	(4,198,048)	
Police Academy	58,683		79,879	21,196	
TIF 1A	-		136,153	136,153	
TIF 1B	-		53,192	53,192	
Sewer Reserve Fund	1,623,681		1,960,613	336,932	
Qualified Sinking Fund	404,998		402,372	(2,627)	
<b>Net Fund Balance</b>	<b>26,627,654</b>	<b>-</b>	<b>39,258,164</b>	<b>12,630,510</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Twelve months ending September 30, 2021**

**100% of the Fiscal Year 2021**

**Preliminary as of 11/11/2021**

**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>
<b>REVENUES</b>					
Property Taxes	\$ 9,393,170	\$ 629,745	\$ 9,368,006	\$ (25,164)	100%
Sales and use taxes	3,887,077	483,191	4,996,276	1,109,199	129%
Payments in Lieu of taxes	356,710	-	195,126	(161,584)	55%
State revenue	1,739,301	169,481	2,085,379	346,078	120%
Occupation and franchise taxes	885,022	40,839	754,890	(130,132)	85%
Hotel Occupation Tax	363,215	162,648	787,706	424,491	217%
Licenses and permits	457,113	42,851	498,641	41,528	109%
Interest income	67,207	2,141	27,683	(39,524)	41%
Recreation fees	171,782	9,720	173,319	1,537	101%
Special Services	24,000	3,272	24,799	799	103%
Grant Income	165,736	8,987	1,685,919	1,520,183	1017%
Other	1,062,673	235,857	1,268,109	205,436	119%
<b>Total Revenues</b>	<b>18,573,006</b>	<b>1,788,730</b>	<b>21,865,854</b>	<b>3,292,848</b>	<b>118%</b>
<b>EXPENDITURES</b>					
Administrative Services	582,929	61,453	550,256	(32,673)	94%
Mayor and Council	220,064	16,914	183,717	(36,347)	83%
Boards & Commissions	6,335	1,980	3,646	(2,689)	58%
Building Maintenance	635,049	36,824	400,875	(234,174)	63%
Administration	689,538	70,720	651,024	(38,514)	94%
Police and Animal Control	5,406,114	613,303	5,613,342	207,228	104%
Fire	2,412,062	192,584	2,306,359	(105,703)	96%
Community Development	675,426	69,088	642,196	(33,230)	95%
Public Works	4,112,915	415,748	3,567,663	(545,252)	87%
Recreation	860,732	75,435	758,580	(102,152)	88%
Library	948,460	95,181	877,300	(71,160)	92%
Information Technology	399,586	43,102	358,222	(41,364)	90%
Human Resources	1,001,387	73,691	813,527	(187,860)	81%
Public Transportation	111,198	8,314	86,782	(24,416)	78%
Finance	475,544	48,054	471,701	(3,843)	99%
Communication	216,020	17,103	141,276	(74,744)	65%
Capital outlay	553,394	62,433	571,730	18,336	103%
<b>Total Expenditures</b>	<b>19,306,753</b>	<b>1,901,928</b>	<b>17,998,196</b>	<b>(1,308,557)</b>	<b>93%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>(733,747)</b>	<b>(113,198)</b>	<b>3,867,659</b>	<b>4,601,406</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (Lottery)	193,867	13,435	152,574	(41,293)	79%
Operating transfers out (DSF, OSP, CIP)	(940,943)	(10,000)	(369,085)	571,858	39%
<b>Total other Financing Sources (Uses)</b>	<b>(747,076)</b>	<b>3,435</b>	<b>(216,511)</b>	<b>530,565</b>	
<b>NET FUND ACTIVITY</b>	<b>\$ (1,480,823)</b>	<b>\$ (109,763)</b>	<b>\$ 3,651,147.4</b>	<b>\$ 5,131,970</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS**

For the Twelve months ending September 30, 2021

100% of the Fiscal Year 2021

Preliminary as of 11/11/2021

	<b>Sewer Fund</b>				
	<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
<b>REVENUES</b>					
User fees	\$ 4,336,482	\$ 373,813	\$ 4,887,653	\$ 551,171	113%
Service charge and hook-up fees	123,065	2,454	69,205	(53,860)	56%
Miscellaneous	19	4	55	36	292%
<b>Total Revenues</b>	<b>4,459,566</b>	<b>376,270</b>	<b>4,956,914</b>	<b>497,348</b>	<b>111%</b>
<b>EXPENDITURES</b>					
Personnel Services	549,189	56,469	542,430	(6,759)	99%
Commodities	35,356	1,773	15,946	(19,410)	45%
Contract Services	3,065,964	279,911	2,980,886	(85,078)	97%
Maintenance	39,084	8,970	33,511	(5,573)	86%
Other	230	-	748	518	325%
Storm Water	55,085	-	23,100	(31,985)	42%
Capital Outlay	290,000	-	-	(290,000)	0%
<b>Total Expenditures</b>	<b>4,034,908</b>	<b>347,123</b>	<b>3,596,620</b>	<b>(438,288)</b>	<b>89%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>424,658</b>	<b>29,148</b>	<b>1,360,294</b>	<b>935,636</b>	<b>Note 1</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>					
Interest income	9,697	498	5,666	(4,031)	58%
	<u>9,697</u>	<u>498</u>	<u>5,666</u>	<u>(4,031)</u>	<u>58%</u>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>434,355</b>	<b>29,645</b>	<b>1,365,960</b>	<b>931,605</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (Sewer Reserve Fund & Lottery Events)	350,000	665	665	(349,335)	0%
Operating transfers out (CIP & Sewer Reserve Fund)	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(630,000)	(32,312)	(48,623)	581,377	8%
<b>Total other Financing Sources (Uses)</b>	<b>(280,000)</b>	<b>(31,647)</b>	<b>(47,958)</b>	<b>232,042</b>	<b>17%</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 154,355</b>	<b>\$ (2,002)</b>	<b>\$ 1,318,002</b>	<b>\$ 1,163,647</b>	
<b>Note 1: Explanation of Budget Variance</b>					
Net Income (Loss)				1,163,647	
City of Omaha billing in arrears 0 months				-	
Capital Outlay delayed to FY22				(290,000)	
Sewer Reserve Fund transfer				349,335	
Capital Improvement not yet started				(581,377)	
Adjusted Net Income (Loss)				<u>641,605</u>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Twelve months ending September 30, 2021**

**100% of the Fiscal Year 2021**

**Preliminary as of 11/11/2021**

**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>
<b>REVENUES</b>					
Property Taxes	\$ 891,190	\$ 58,677	\$ 892,475	\$ 1,285	100%
Sales and use taxes	1,943,539	241,595	2,498,138	554,599	129%
Payments in Lieu of taxes	35,279	-	19,513	(15,766)	55%
Other (Special Assessments; Fire Reimbursement)	503,714	41,976	508,062	4,348	101%
Interest income	27,767	489	9,761	(18,006)	35%
<b>Total Revenues</b>	<b>3,401,489</b>	<b>342,738</b>	<b>3,927,948</b>	<b>526,459</b>	<b>115%</b>

**EXPENDITURES**

Administration	98,571	837	18,320	(80,251)	19%
Fire Contract Bond	122,906	17,794	213,478	90,572	174%
Debt service					
Principal	2,645,000	-	2,440,000	(205,000)	92%
Interest	468,302	13,831	358,588	(109,714)	77%
<b>Total Expenditures</b>	<b>3,334,779</b>	<b>32,462</b>	<b>3,030,387</b>	<b>(304,392)</b>	<b>91%</b>

**REVENUES NET OF EXPENDITURES**

	66,710	310,276	897,562	830,852
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**OTHER FINANCING SOURCES (USES)**

Operating transfers in (GF Hwy Alloc)	577,831	-	184,085	(393,746)	32%
Operating transfers out (CIP, OSP)	(1,182,985)	229,242	(952,352)	230,633	81%
<b>Total other Financing Sources (Uses)</b>	<b>(605,154)</b>	<b>229,242</b>	<b>(768,267)</b>	<b>(163,113)</b>	

**NET FUND ACTIVITY**

	\$ (538,444)	\$ 539,517	\$ 129,294	\$ 667,738
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**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

For the Twelve months ending September 30, 2021

100% of the Fiscal Year 2021

Preliminary as of 11/11/2021

	<b>Capital Fund</b>					<b>% of Budget Used</b>
	<b>Budget (12 month)</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>		
<b>REVENUES</b>						
Interest income	\$ 387	\$ 195	\$ 2,003	\$ 1,616		518%
Grant income	-	-	-	-		0%
Special assessment	-	-	-	-		0%
Other income	-	-	-	-		0%
<b>Total Revenues</b>	<b>387</b>	<b>195</b>	<b>2,003</b>	<b>1,616</b>		<b>518%</b>
<b>EXPENDITURES</b>						
Administration	-	-	166,452	166,452		0%
Other	-	-	-	-		0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>166,452</b>	<b>166,452</b>		<b>0%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>387</b>	<b>195</b>	<b>(164,449)</b>	<b>(164,836)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in (GF, DSF)	484,445	(201,017)	351,161	(133,284)		72%
Operating transfers out (DSF)	-	-	-	-		0%
Bond/registered warrant proceeds	6,490,000	-	8,054,913	1,564,913		124%
Capital outlay	(6,979,445)	(763,917)	(4,517,004)	2,462,441		65%
<b>Total other Financing Sources (Uses)</b>	<b>(5,000)</b>	<b>(964,934)</b>	<b>3,889,071</b>	<b>3,894,071</b>		
<b>NET FUND ACTIVITY</b>	<b>\$ (4,613)</b>	<b>\$ (964,739)</b>	<b>\$ 3,724,622</b>	<b>\$ 3,729,235</b>		

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

For the Twelve months ending September 30, 2021

100% of the Fiscal Year 2021

**Preliminary as of 11/11/2021**

**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>
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**REVENUES**

Lottery Rev/Community Betterment	\$ 645,147	\$ 60,972	\$ 1,176,899	\$ 531,752	182%
Lottery Tax Form 51	258,067	24,389	361,345	103,278	140%
Interest income	37,731	1,762	15,614	(22,117)	41%
Miscellaneous / Other	-	900	3,000	3,000	0%
<b>Total Revenues</b>	<b>940,945</b>	<b>88,023</b>	<b>1,556,858</b>	<b>615,913</b>	<b>165%</b>

**EXPENDITURES**

Professional Services	174,735	44,845	152,614	(22,121)	87%
Salute to Summer	150,127	702	117,190	(32,937)	78%
Community Events	29,840	58	24,988	(4,852)	84%
Events - Marketing	60,000	871	34,953	(25,047)	58%
Recreation Events	1,518	-	-	(1,518)	0%
Concert & Movie Nights	10,900	-	5,642	(5,258)	52%
State Taxes	258,067	24,389	361,345	103,278	140%
<b>Total Expenditures</b>	<b>685,187</b>	<b>70,864</b>	<b>696,733</b>	<b>11,546</b>	<b>102%</b>

**REVENUES NET OF EXPENDITURES**

	<b>255,758</b>	<b>17,158</b>	<b>860,125</b>	<b>604,367</b>
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**OTHER FINANCING SOURCES (USES)**

Operating transfers in	-	-	-	-	-
Operating transfers out (GF, SF, DSF)	(293,867)	(42,324)	(233,238)	60,629	79%
<b>Total other Financing Sources (Uses)</b>	<b>(293,867)</b>	<b>(42,324)</b>	<b>(233,238)</b>	<b>60,629</b>	<b>79%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ (38,109)</b>	<b>\$ (25,166)</b>	<b>\$ 626,887</b>	<b>\$ 664,996</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the Twelve months ending September 30, 2021  
100% of the Fiscal Year 2021  
Preliminary as of 11/11/2021

<b>Economic Development</b>					
	<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>
<b>REVENUES</b>					
Other Income	\$ -	\$ -	\$ -	\$ -	0%
Interest income	10,070	492	1,445	(8,625)	14%
<b>Total Revenues</b>	<b>10,070</b>	<b>492</b>	<b>1,445</b>	<b>(8,625)</b>	
<b>EXPENDITURES</b>					
Professional Services	34,500		109,021	74,521	316%
Debt service: (Warrants)					
Principal	-	-	-	-	0%
Interest	48,010	-	-	(48,010)	0%
<b>Total Expenditures</b>	<b>82,510</b>	<b>-</b>	<b>109,021</b>	<b>26,511</b>	<b>132%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>(72,440)</b>	<b>492</b>	<b>(107,576)</b>	<b>(35,136)</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (GF, DSF)	82,510	-	-	(82,510)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000	-	5,610,000	2,610,000	187%
Community Development - Grant	(1,000,000)	-	-	1,000,000	0%
<b>Total other Financing Sources (Uses)</b>	<b>2,082,510</b>	<b>-</b>	<b>5,610,000</b>	<b>3,527,490</b>	<b>269%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ 2,010,070</b>	<b>\$ 492</b>	<b>\$ 5,502,424</b>	<b>\$ 3,492,354</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

For the Twelve months ending September 30, 2021

100% of the Fiscal Year 2021

Preliminary as of 11/11/2021

**Off Street Parking**

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	% of Budget Used
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**REVENUES**

Garage fees	\$ 23,000	\$ 2,743	\$ 23,862	\$ 862	104%
Interest income	1,111	0	37	(1,074)	3%
<b>Total Revenues</b>	<b>24,111</b>	<b>2,743</b>	<b>23,899</b>	<b>(212)</b>	<b>99%</b>

**EXPENDITURES**

General & Administrative	160,326	15,579	174,452	14,126	109%
Professional Services	780	250	625	(155)	80%
Maintenance	32,276	-	23,700	(8,576)	73%
Commodities	11,000	2,100	6,127	(4,873)	56%
Debt service: (Warrants)					
Principal	695,000	195,000	695,000	-	100%
Interest	198,683	75,196	181,739	(16,944)	91%
<b>Total Expenditures</b>	<b>1,098,065</b>	<b>288,125</b>	<b>1,081,643</b>	<b>(16,422)</b>	<b>99%</b>

<b>REVENUES NET OF EXPENDITURES</b>	<b>(1,073,954)</b>	<b>(285,382)</b>	<b>(1,057,744)</b>	<b>16,210</b>
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**OTHER FINANCING SOURCES (USES)**

Operating transfers in (GF, DSF, RDF)	1,275,065	10,000	1,062,114	(212,951)	83%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(100,000)	(11,169)	(50,692)	49,308	51%
<b>Total other Financing Sources (Uses)</b>	<b>1,175,065</b>	<b>(1,169)</b>	<b>1,011,421</b>	<b>(163,644)</b>	<b>86%</b>

<b>NET FUND ACTIVITY</b>	<b>\$ 101,111</b>	<b>\$ (286,551)</b>	<b>\$ (46,323)</b>	<b>\$ (147,434)</b>
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**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
For the Twelve months ending September 30, 2021  
100% of the Fiscal Year 2021  
Preliminary as of 11/11/2021

	<b>Redevelopment Fund</b>				
	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	% of Budget Used
<b><u>REVENUES</u></b>					
Sales and use taxes	\$ 1,943,539	\$ 241,595	\$ 2,498,138	\$ 554,599	129%
Franchise Fee & Occupation Tax	34,657	26	72	(34,585)	0%
Interest income	60,391	1,141	17,926	(42,465)	30%
<b>Total Revenues</b>	<b>2,038,587</b>	<b>242,762</b>	<b>2,516,136</b>	<b>477,549</b>	<b>123%</b>
<b><u>EXPENDITURES</u></b>					
Professional Services	99,700	13,182	17,923	(81,777)	18%
Financial / Legal Fees	196,750	17,390	315,975	119,225	161%
Debt service: (Warrants)				-	0%
Principal	750,000	-	645,000	(105,000)	86%
Interest	761,125	-	478,874	(282,251)	63%
<b>Total Expenditures</b>	<b>1,807,575</b>	<b>30,572</b>	<b>1,457,772</b>	<b>(349,803)</b>	<b>81%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>231,012</b>	<b>212,190</b>	<b>1,058,364</b>	<b>827,352</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(245,923)	-	(245,923)	-	100%
Bond/registered warrant proceeds	9,615,000	-	153,523	(9,461,477)	2%
Capital Improvement	(4,181,000)	(17,932)	(125,792)	4,055,208	3%
<b>Total other Financing Sources (Uses)</b>	<b>5,188,077</b>	<b>(17,932)</b>	<b>(218,192)</b>	<b>(5,406,269)</b>	
<b>NET FUND ACTIVITY</b>	<b>\$ 5,419,089</b>	<b>\$ 194,258</b>	<b>\$ 840,172</b>	<b>\$ (4,578,917)</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Twelve months ending September 30, 2021**  
**100% of the Fiscal Year 2021**  
**Preliminary as of 11/11/2021**

**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>
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**REVENUES**

Academy income	\$ 148,000	\$ 3,054	\$ 164,554	\$ 16,554	111%
Interest income	423	5	94	(329)	22%
Other income	-	-	2,304	2,304	0%
<b>Total Revenues</b>	<b>148,423</b>	<b>3,059</b>	<b>166,952</b>	<b>18,529</b>	<b>112%</b>

**EXPENDITURES**

Personnel Services	97,692	10,529	97,885	193	100%
Commodities	2,150	247	2,679	529	125%
Contract Services	11,970	1,558	9,275	(2,695)	77%
Other Charges	4,800	-	9,007	4,207	188%
<b>Total Expenditures</b>	<b>116,612</b>	<b>12,334</b>	<b>118,846</b>	<b>2,234</b>	<b>102%</b>

<b>REVENUES NET OF EXPENDITURES</b>	<b>31,811</b>	<b>(9,275)</b>	<b>48,105</b>	<b>16,294</b>	
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**OTHER FINANCING SOURCES (USES)**

Operating transfers in (GF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>NET FUND ACTIVITY</b>	<b>\$ 31,811</b>	<b>\$ (9,275)</b>	<b>\$ 48,105</b>	<b>\$ 16,294</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Twelve months ending September 30, 2021**

**100% of the Fiscal Year 2021**

**Preliminary as of 11/11/2021**

**TIF 1A**

	<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>
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**REVENUES**

Property Tax	\$ 305,081	\$ 137,528	\$ 275,057	\$ (30,024)	90%
<b>Total Revenues</b>	<b><u>305,081</u></b>	<b><u>137,528</u></b>	<b><u>275,057</u></b>	<b><u>(30,024)</u></b>	<b><u>90%</u></b>

**EXPENDITURES**

TIF Distributed Funds	349,366	-	183,489	(165,877)	53%
Contract Services	<u>3,051</u>	<u>1,375</u>	<u>2,751</u>	<u>(300)</u>	<u>90%</u>
<b>Total Expenditures</b>	<b><u>352,417</u></b>	<b><u>1,375</u></b>	<b><u>186,240</u></b>	<b><u>(166,177)</u></b>	<b><u> </u></b>

<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b><u>(47,336)</u></b>	<b><u>136,153</u></b>	<b><u>88,817</u></b>	<b><u>136,153</u></b>	<b><u> </u></b>
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**OTHER FINANCING SOURCES (USES)**

Operating transfers in	-	-	-	-	0%
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total other Financing Sources (Uses)</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u> </u></b>

<b><u>NET FUND ACTIVITY</u></b>	<b><u>\$ (47,336)</u></b>	<b><u>\$ 136,153</u></b>	<b><u>\$ 88,817</u></b>	<b><u>\$ 136,153</u></b>	<b><u> </u></b>
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**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Twelve months ending September 30, 2021**

**100% of the Fiscal Year 2021**

**Preliminary as of 11/11/2021**

**TIF 1B**

	<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>
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**REVENUES**

Property Tax	\$ 418,803	\$ 53,729	\$ 107,458	\$ (311,345)	26%
<b>Total Revenues</b>	<b>418,803</b>	<b>53,729</b>	<b>107,458</b>	<b>(311,345)</b>	<b>26%</b>

**EXPENDITURES**

TIF Distributed Funds	429,895	-	68,473	(361,422)	16%
Contract Services	4,188	537	1,075	(3,113)	26%
<b>Total Expenditures</b>	<b>434,083</b>	<b>537</b>	<b>69,547</b>	<b>(364,536)</b>	<b></b>

<b>REVENUES NET OF EXPENDITURES</b>	<b>(15,280)</b>	<b>53,192</b>	<b>37,911</b>	<b>53,191</b>
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**OTHER FINANCING SOURCES (USES)**

Operating transfers in	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b></b>

<b>NET FUND ACTIVITY</b>	<b>\$ (15,280)</b>	<b>\$ 53,192</b>	<b>\$ 37,911</b>	<b>\$ 53,191</b>
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**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Twelve months ending September 30, 2021**  
**100% of the Fiscal Year 2021**  
**Preliminary as of 11/11/2021**

**Sewer Reserve Fund**

	<u>Budget</u> (12 month)	<u>MTD</u> Actual	<u>YTD</u> Actual	Over(under) Budget	% of Budget Used
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**REVENUES**

Interest income	\$ 17,747	\$ -	\$ 3,353	\$ (14,394)	19%
<b>Total Revenues</b>	<b><u>17,747</u></b>	<b><u>-</u></b>	<b><u>3,353</u></b>	<b><u>(14,394)</u></b>	<b><u>19%</u></b>

**EXPENDITURES**

Other	\$ -	\$ -	\$ -	\$ -	0%
<b>Total Expenditures</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>0%</u></b>

**REVENUES NET OF EXPENDITURES**

	\$ 17,747	\$ -	\$ 3,353	\$ (14,394)	
	<b><u>17,747</u></b>	<b><u>-</u></b>	<b><u>3,353</u></b>	<b><u>(14,394)</u></b>	

**OTHER FINANCING SOURCES (USES)**

Operating transfers in	\$ -	\$ -	\$ -	\$ -	0%
Operating transfers out	\$ (350,000)	\$ -	\$ -	\$ 350,000	0%
<b>Total other Financing Sources (Uses)</b>	<b><u>(350,000)</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>350,000</u></b>	

**NET FUND ACTIVITY**

	\$ (332,253)	\$ -	\$ 3,353	\$ 335,606	
	<b><u>(332,253)</u></b>	<b><u>-</u></b>	<b><u>3,353</u></b>	<b><u>335,606</u></b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Twelve months ending September 30, 2021**  
**100% of the Fiscal Year 2021**  
**Preliminary as of 11/11/2021**

<b>Qualified Sinking Fund</b>					
	<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>
<b><u>REVENUES</u></b>					
Interest income	\$ 3,757	\$ 124	\$ 899	\$ (2,858)	24%
<b>Total Revenues</b>	<b>\$ 3,757</b>	<b>\$ 124</b>	<b>\$ 899</b>	<b>\$ (2,858)</b>	<b>24%</b>
<b><u>EXPENDITURES</u></b>					
Other	-	-	-	-	0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>3,757</b>	<b>124</b>	<b>899</b>	<b>(2,858)</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	50,000	-	50,000	-	100%
Operating transfers out	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<b>50,000</b>	<b>-</b>	<b>50,000</b>	<b>-</b>	<b>-</b>
<b>NET FUND ACTIVITY</b>	<b>\$ 53,757</b>	<b>\$ 124</b>	<b>\$ 50,899</b>	<b>\$ (2,858)</b>	