

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Three Month Ending December 30, 2021
25% of the Fiscal Year 2022

A-3

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>Three MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>OPERATING REVENUES</u>					
General Fund	\$ 22,251,240	\$ 180,720	\$ 2,342,578	\$ (19,908,662)	11%
Sewer Fund	4,681,710	349,638	1,328,911	(3,352,799)	28%
Debt Service Fund	3,821,553	(104,577)	481,953	(3,339,600)	13%
Capital Improvement Program Fund	664	109	2,236	1,572	337%
Lottery Fund	1,361,363	107,619	328,120	(1,033,243)	24%
Economic Development Fund	108	632	1,653	1,545	1530%
Off Street Parking Fund	32,028	516	8,287	(23,741)	26%
Redevelopment Fund	2,312,099	(147,082)	345,128	(1,966,971)	15%
Police Academy	172,058	26	154,418	(17,640)	90%
TIF 1A	514,534	-	-	(514,534)	0%
TIF 1B	806,735	-	-	(806,735)	0%
Sewer Reserve Fund	1,799	-	1,730	(69)	96%
Qualified Sinking Fund	1,848	133	391	(1,457)	21%
Total Operating Revenues	35,957,739	387,733	4,995,403	(30,962,336)	14%

OPERATING EXPENDITURES

General Fund	21,129,107	1,314,958	3,983,708	(17,145,399)	19%
Sewer Fund	4,312,258	264,601	841,976	(3,470,282)	20%
Debt Service Fund	3,458,428	2,524,270	2,731,600	(726,828)	79%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	756,877	38,428	115,033	(641,844)	15%
Economic Development Fund	48,426	-	76,430	28,004	158%
Off Street Parking Fund	1,265,821	546,779	581,315	(684,506)	46%
Redevelopment Fund	1,560,866	9,575	71,128	(1,489,738)	5%
Police Academy	192,250	10,818	28,206	(164,044)	15%
TIF 1A	514,534	-	136,153	(378,381)	26%
TIF 1B	806,735	-	53,192	(753,543)	7%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
Total Operating Expenditures	34,045,302	4,709,430	8,618,741	(25,426,561)	25%

OPERATING REVENUES NET OF EXPENDITURES

General Fund	1,122,133	(1,134,238)	(1,641,130)	(2,763,263)
Sewer Fund	369,452	85,037	486,935	117,483
Debt Service Fund	363,125	(2,628,847)	(2,249,647)	(2,612,772)
Capital Improvement Program Fund	664	109	2,236	1,572
Lottery Fund	604,486	69,190	213,087	(391,399)
Economic Development Fund	(48,318)	632	(74,777)	(26,459)
Off Street Parking Fund	(1,233,793)	(546,264)	(573,028)	660,765
Redevelopment Fund	751,233	(156,658)	274,000	(477,233)
Police Academy	(20,192)	(10,792)	126,212	146,404
TIF 1A	-	-	(136,153)	(136,153)
TIF 1B	-	-	(53,192)	(53,192)
Sewer Reserve Fund	1,799	-	1,730	(69)
Qualified Sinking Fund	1,848	133	391	(1,457)
Operating Revenues Net of Expenditures	1,912,437	(4,321,697)	(3,623,338)	(5,535,775)
	-	-	-	-

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Three Month Ending December 30, 2021
25% of the Fiscal Year 2022

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>Three 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	407,210	-	-	(407,210)	0%
Sewer Fund	1,450,150	-	-	(1,450,150)	0%
Debt Service Fund	679,775	-	-	(679,775)	0%
Capital Improvement Program Fund	1,341,000	-	-	(1,341,000)	0%
Lottery Fund	-	-	-	-	
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	1,233,847	555,833	555,833	(678,014)	45%
Redevelopment Fund	-	-	-	-	
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	125,000	-	-	(125,000)	0%
Total Transfers In	5,236,982	555,833	555,833	(4,681,149)	11%
<u>TRANSFERS OUT</u>					
General Fund	(1,300,609)	(22,109)	(22,109)	1,278,500	2%
Sewer Fund	-	-	-	-	
Debt Service Fund	(1,824,013)	(533,724)	(533,724)	1,290,289	29%
Capital Improvement Program Fund	-	-	-	-	
Lottery Fund	(662,360)	-	-	662,360	0%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	-	-	-	-	
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	(1,450,000)	-	-	1,450,000	0%
Qualified Sinking Fund	-	-	-	-	
Total Transfers Out	(5,236,982)	(555,833)	(555,833)	4,681,149	11%
<u>NET TRANSFERS</u>					
General Fund	(893,399)	(22,109)	(22,109)	871,290	2%
Sewer Fund	1,450,150	-	-	(1,450,150)	0%
Debt Service Fund	(1,144,238)	(533,724)	(533,724)	610,514	47%
Capital Improvement Program Fund	1,341,000	-	-	(1,341,000)	0%
Lottery Fund	(662,360)	-	-	662,360	0%
Economic Development Fund	-	-	-	-	
Off Street Parking Fund	1,233,847	555,833	555,833	(678,014)	45%
Redevelopment Fund	-	-	-	-	
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	(1,450,000)	-	-	1,450,000	0%
Qualified Sinking Fund	125,000	-	-	(125,000)	0%
Total Net Transfers	-	-	-	-	

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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Three Month Ending December 30, 2021
25% of the Fiscal Year 2022

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>Three 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	4,000,000	-	-	(4,000,000)	0%
Capital Improvement Program Fund	-	-	-	-	
Economic Development Fund	3,000,000	-	3,080,000	80,000	103%
Off Street Parking Fund	12,500,000	-	-	(12,500,000)	0%
Redevelopment Fund	15,567,000	-	-	(15,567,000)	0%
Total Bond Proceeds	35,067,000	-	3,080,000	(31,987,000)	9%
<u>OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM</u>					
Sewer Fund	5,720,000	-	85,187	(5,634,813)	1%
Capital Improvement Program Fund	4,306,000	193,593	390,127	(3,915,873)	9%
Off Street Parking Fund	9,500,000	11,939	34,804	(9,465,196)	0%
Redevelopment Fund	10,689,000	22,668	49,245	(10,639,755)	0%
Total Capital Improvement Program	30,215,000	228,200	559,362	(29,655,638)	2%
<u>OTHER EXPENDITURES: EDP GRANT</u>					
Economic Development Fund	8,088,312	-	-	(8,088,312)	0%
<u>NET FUND ACTIVITY</u>					
General Fund	228,734	(1,156,347)	(1,663,240)	(1,891,974)	
Sewer Fund	99,602	85,037	401,747	302,145	
Debt Service Fund	(781,113)	(3,162,571)	(2,783,371)	(2,002,258)	
Capital Improvement Program Fund	(2,964,336)	(193,484)	(387,891)	2,576,445	
Lottery Fund	(57,874)	69,190	213,087	270,961	
Economic Development Fund	(5,136,630)	632	3,005,223	8,141,853	
Off Street Parking Fund	3,000,054	(2,369)	(51,999)	(3,052,053)	
Redevelopment Fund	5,629,233	(179,326)	224,756	(5,404,477)	
Police Academy	(20,192)	(10,792)	126,212	146,404	
TIF 1A	-	-	(136,153)	(136,153)	
TIF 1B	-	-	(53,192)	(53,192)	
Sewer Reserve Fund	(1,448,201)	-	1,730	1,449,931	
Qualified Sinking Fund	126,848	133	391	(126,457)	
Net Activity	\$ (1,323,875)	(4,549,896)	(1,102,700)	221,175	

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Three Month Ending December 30, 2021
25% of the Fiscal Year 2022

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>Three MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	
<u>FUND BALANCE</u>	<u>Ending Fund Balance</u> <u>As of 9/30/2022</u>		<u>As of 12/30/2021</u>	<u>Variance</u>	<u>Notes</u>
General Fund	11,313,174		9,041,012	(2,272,162)	
Sewer Fund	1,734,585		2,881,807	1,147,222	
Debt Service Fund	2,506,501		787,800	(1,718,701)	
Capital Improvement Program Fund	356,814		3,270,698	2,913,884	Bond Proceeds
Lottery Fund	4,475,677		4,744,072	268,395	
Economic Development Fund	104,799		8,514,716	8,409,917	Grant to be paid
Off Street Parking Fund	3,030,802		(36,351)	(3,067,153)	Bond not issued
Redevelopment Fund	10,015,720		4,751,120	(5,264,600)	Bond not issued
Police Academy	58,925		206,091	147,166	Annual Fee
TIF 1A	-		-	-	
TIF 1B	-		-	-	
Sewer Reserve Fund	512,858		1,962,342	1,449,484	Transfer Out
Qualified Sinking Fund	529,020		402,762	(126,258)	Transfer In
Net Fund Balance	34,638,875	-	36,526,070	1,887,195	

CITY OF LAVISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Three Month Ending December 30, 2021
25% of the Fiscal Year 2022

	General Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>Three 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	\$ 10,446,706	\$ 51,675	\$ 247,642	\$ (10,199,064)	2%
Sales and use taxes	4,566,703	(296,759)	682,896	(3,883,807)	15%
Payments in Lieu of taxes	197,077	-	-	(197,077)	0%
State revenue	1,871,045	150,264	504,487	(1,366,558)	27%
Occupation and franchise taxes	898,547	82,698	166,373	(732,174)	19%
Hotel Occupation Tax	730,361	41,615	183,152	(547,209)	25%
Licenses and permits	433,186	24,311	178,071	(255,115)	41%
Interest income	30,801	1,819	6,559	(24,242)	21%
Recreation fees	171,782	3,366	31,253	(140,529)	18%
Special Services	24,000	1,515	4,912	(19,088)	20%
Grant Income	1,748,848	3,279	25,809	(1,723,039)	1%
Other	1,132,184	116,938	311,426	(820,758)	28%
Total Revenues	22,251,240	180,720	2,342,578	(19,908,662)	11%
<u>EXPENDITURES</u>					
Administrative Services	613,636	44,207	131,530	(482,106)	21%
Mayor and Council	238,915	9,697	38,525	(200,390)	16%
Boards & Commissions	6,335	22	416	(5,919)	7%
Building Maintenance	764,982	29,922	65,205	(699,777)	9%
Administration	738,737	62,890	165,940	(572,797)	22%
Police and Animal Control	5,644,591	415,620	1,226,063	(4,418,528)	22%
Fire	2,608,425	216,718	650,149	(1,958,276)	25%
Community Development	743,511	47,113	141,839	(601,672)	19%
Public Works	4,436,712	248,135	721,576	(3,715,136)	16%
Recreation	931,897	47,331	151,226	(780,671)	16%
Library	1,069,905	59,769	184,777	(885,128)	17%
Information Technology	464,863	32,010	77,577	(387,286)	17%
Human Resources	1,076,076	41,459	173,853	(902,223)	16%
Public Transportation	115,430	5,331	17,780	(97,650)	15%
Finance	603,025	25,854	159,143	(443,882)	26%
Communication	307,110	9,469	34,284	(272,826)	11%
Capital outlay	764,957	19,413	43,825	(721,132)	6%
Total Expenditures	21,129,107	1,314,958	3,983,708	(17,145,399)	19%
<u>REVENUES NET OF EXPENDITURES</u>	<u>1,122,133</u>	<u>(1,134,238)</u>	<u>(1,641,130)</u>	<u>(2,763,263)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (Lottery)	407,210	-	-	(407,210)	0%
Operating transfers out (DSF, OSP, CIP)	(1,300,609)	(22,109)	(22,109)	1,278,500	2%
Total other Financing Sources (Uses)	(893,399)	(22,109)	(22,109)	871,290	
<u>NET FUND ACTIVITY</u>	<u>\$ 228,734</u>	<u>\$ (1,156,347)</u>	<u>\$ (1,663,239.6)</u>	<u>\$ (1,891,974)</u>	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the Three Month Ending December 30, 2021
25% of the Fiscal Year 2022

	Sewer Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>Three 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>					
User fees	\$ 4,553,306	\$ 348,362	\$ 1,230,647	\$ (3,322,659)	27%
Service charge and hook-up fees	123,613	944	95,967	(27,646)	78%
Miscellaneous	20	2	11	(9)	53%
Total Revenues	4,676,939	349,308	1,326,625	(3,350,314)	28%
<u>EXPENDITURES</u>					
Personnel Services	665,251	39,133	122,768	(542,483)	18%
Commodities	35,356	1,072	6,878	(28,478)	19%
Contract Services	3,159,657	223,771	708,407	(2,451,250)	22%
Maintenance	39,084	241	3,540	(35,544)	9%
Other	34,730	384	384	(34,346)	1%
Storm Water	58,180	-	-	(58,180)	0%
Capital Outlay	250,000	-	-	(250,000)	0%
Debt service					
Principal	-	-	-	-	0%
Interest	70,000	-	-	(70,000)	0%
Total Expenditures	4,312,258	264,601	841,976	(3,470,282)	20%
<u>OPERATING INCOME (LOSS)</u>	364,681	84,708	484,649	119,968	Note 1
<u>NON-OPERATING REVENUE (EXPENSE)</u>					
Interest income	4,771	329	2,286	(2,485)	48%
	4,771	329	2,286	(2,485)	48%
<u>INCOME (LOSS) BEFORE</u>					
<u>OPERATING TRANSFERS</u>	369,452	85,037	486,935	117,482	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in					
(Sewer Reserve Fund & Lottery Events)	1,450,150	-	-	(1,450,150)	0%
Operating transfers out (CIP & Sewer Reserve Fund)	-	-	-	-	0%
Bond/registered warrant proceeds	4,000,000	-	-	(4,000,000)	0%
Capital Improvement	(5,720,000)	-	(85,187)	5,634,813	1%
Total other Financing Sources (Uses)	(269,850)	-	(85,187)	184,663	32%
<u>NET INCOME (LOSS)</u>	\$ 99,602	\$ 85,037	\$ 401,747	\$ 302,145	

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Debt Service Fund					
	<u>Budget</u> <u>(12 month)</u>	<u>Three 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	\$ 1,009,029	\$ 1,424	\$ 13,047	\$ (995,982)	1%
Sales and use taxes	2,283,352	(148,380)	341,448	(1,941,904)	15%
Payments in Lieu of taxes	19,707	-	-	(19,707)	0%
Other (Special Assessments; Fire Reimbursement)	504,517	42,043	126,129	(378,388)	25%
Interest income	4,948	336	1,329	(3,619)	27%
Total Revenues	3,821,553	(104,577)	481,953	(3,339,600)	13%
<u>EXPENDITURES</u>					
Administration	25,670	564	1,178	(24,492)	5%
Fire Contract Bond	218,096	18,175	54,525	(163,571)	25%
Debt service					
Principal	2,740,000	2,275,000	2,440,000	(300,000)	89%
Interest	474,662	230,531	235,897	(238,765)	50%
Total Expenditures	3,458,428	2,524,270	2,731,600	(726,828)	79%
<u>REVENUES NET OF EXPENDITURES</u>	363,125	(2,628,847)	(2,249,647)	(2,612,772)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF Hwy Alloc)	679,775	-	-	(679,775)	0%
Operating transfers out (CIP, OSP)	(1,824,013)	(533,724)	(533,724)	1,290,289	29%
Total other Financing Sources (Uses)	(1,144,238)	(533,724)	(533,724)	610,514	
<u>NET FUND ACTIVITY</u>	\$ (781,113)	\$ (3,162,571)	\$ (2,783,371)	\$ (2,002,258)	

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For the Three Month Ending December 30, 2021
25% of the Fiscal Year 2022

	Capital Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>Three 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	\$ 664	\$ 109	\$ 2,236	\$ 1,572	337%
Grant income	-	-	-	-	0%
Special assessment	-	-	-	-	0%
Other income	-	-	-	-	0%
Total Revenues	664	109	2,236	1,572	337%
<u>EXPENDITURES</u>					
Administration	-	-	-	-	0%
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	0%
<u>REVENUES NET OF EXPENDITURES</u>	664	109	2,236	1,572	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	1,341,000	-	-	(1,341,000)	0%
Operating transfers out (DSF)	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital outlay	(4,306,000)	(193,593)	(390,127)	3,915,873	9%
Total other Financing Sources (Uses)	(2,965,000)	(193,593)	(390,127)	2,574,873	
<u>NET FUND ACTIVITY</u>	\$ (2,964,336)	\$ (193,484)	\$ (387,891)	\$ 2,576,445	

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	Lottery Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>Three 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	\$ 1,000,000	\$ 78,825	\$ 243,298	\$ (756,702)	24%
Lottery Tax Form 51	347,826	27,660	80,404	(267,422)	23%
Interest income	13,537	1,134	3,768	(9,769)	28%
Miscellaneous / Other	-	-	650	650	0%
Total Revenues	1,361,363	107,619	328,120	(1,033,243)	24%
<u>EXPENDITURES</u>					
Professional Services	139,040	6,324	13,102	(125,938)	9%
Salute to Summer	152,182	-	138	(152,044)	0%
Community Events	44,924	4,445	19,057	(25,867)	42%
Events - Marketing	60,341	-	2,333	(58,008)	4%
Recreation Events	1,564	-	-	(1,564)	0%
Concert & Movie Nights	11,000	-	-	(11,000)	0%
State Taxes	347,826	27,660	80,404	(267,422)	23%
Total Expenditures	756,877	38,428	115,033	(641,844)	15%
<u>REVENUES NET OF EXPENDITURES</u>	604,486	69,190	213,087	(391,399)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(662,360)	-	-	662,360	0%
Total other Financing Sources (Uses)	(662,360)	-	-	662,360	0%
<u>NET FUND ACTIVITY</u>	\$ (57,874)	\$ 69,190	\$ 213,087	\$ 270,961	

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	Economic Development				
	<u>Budget</u> <u>(12 month)</u>	<u>Three 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	\$ -	\$ -	\$ -	\$ -	0%
Interest income	108	632	1,653	1,545	1530%
Total Revenues	108	632	1,653	1,545	
<u>EXPENDITURES</u>					
Professional Services	500	-	76,430	75,930	15286%
Debt service: (Warrants)					
Principal	-	-	-	-	0%
Interest	47,926	-	-	(47,926)	0%
Total Expenditures	48,426	-	76,430	28,004	158%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(48,318)</u>	<u>632</u>	<u>(74,777)</u>	<u>(26,459)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF)	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000	-	3,080,000	80,000	103%
Community Development - Grant Payments	143,570	-	-	(143,570)	0%
Community Development - Grant Disbursements	(8,231,882)	-	-	8,231,882	0%
Total other Financing Sources (Uses)	(5,088,312)	-	3,080,000	8,168,312	-61%
<u>NET FUND ACTIVITY</u>	\$ (5,136,630)	\$ 632	\$ 3,005,223	\$ 8,141,853	

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	Off Street Parking				
	<u>Budget</u> <u>(12 month)</u>	<u>Three 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>					
Garage fees	\$ 29,000	\$ 333	\$ 8,020	\$ (20,981)	28%
Other income (Charging Stations)	-	181	266	266	0%
Interest income	3,028	1	1	(3,027)	0%
Total Revenues	32,028	516	8,287	(23,741)	26%
<u>EXPENDITURES</u>					
General & Administrative	18,608	927	7,902	(10,706)	42%
Professional Services	177,780	11,689	35,165	(142,615)	20%
Maintenance	15,700	539	4,624	(11,076)	29%
Commodities	11,000	-	-	(11,000)	0%
Debt service:					
Principal	710,000	510,000	510,000	(200,000)	72%
Interest	332,733	23,624	23,624	(309,109)	7%
Total Expenditures	1,265,821	546,779	581,315	(684,506)	46%
<u>REVENUES NET OF EXPENDITURES</u>	<u>(1,233,793)</u>	<u>(546,264)</u>	<u>(573,028)</u>	<u>660,765</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in (GF, DSF, RDF)	1,233,847	555,833	555,833	(678,014)	45%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	12,500,000	-	-	(12,500,000)	0%
Capital Improvement	(9,500,000)	(11,939)	(34,804)	9,465,196	0%
Total other Financing Sources (Uses)	4,233,847	543,895	521,030	(3,712,817)	12%
<u>NET FUND ACTIVITY</u>	\$ 3,000,054	\$ (2,369)	\$ (51,999)	\$ (3,052,053)	

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	Redevelopment Fund				
	<u>Budget</u> <u>(12 month)</u>	<u>Three 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	\$ 2,283,352	\$ (148,380)	\$ 341,448	\$ (1,941,904)	15%
Franchise Fee & Occupation Tax	100	35	64	(36)	64%
Interest income	28,647	1,263	3,617	(25,030)	13%
Total Revenues	2,312,099	(147,082)	345,128	(1,966,971)	15%
<u>EXPENDITURES</u>					
Professional Services	100,000	-	34,999	(65,001)	35%
Financial / Legal Fees	111,250	9,575	36,129	(75,121)	32%
Debt service: (Warrants)				-	0%
Principal	705,000	-	-	(705,000)	0%
Interest	644,616	-	-	(644,616)	0%
Total Expenditures	1,560,866	9,575	71,128	(1,489,738)	5%
<u>REVENUES NET OF EXPENDITURES</u>	751,233	(156,658)	274,000	(477,233)	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	-	-	-	-	0%
Bond/registered warrant proceeds	15,567,000	-	-	(15,567,000)	0%
Capital Improvement	(10,689,000)	(22,668)	(49,245)	10,639,755	0%
Total other Financing Sources (Uses)	4,878,000	(22,668)	(49,245)	(4,927,245)	
<u>NET FUND ACTIVITY</u>	\$ 5,629,233	\$ (179,326)	\$ 224,756	\$ (5,404,477)	

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Police Academy Fund

	<u>Budget</u> <u>(12 month)</u>	Three MTD <u>Actual</u>	YTD <u>Actual</u>	Over(under) <u>Budget</u>	% of budget <u>Used</u>
<u>REVENUES</u>					
Academy income	\$ 172,000	\$ -	\$ 154,375	\$ (17,625)	90%
Interest income	58	26	43	(15)	73%
Other income	-	-	-	-	0%
Total Revenues	172,058	26	154,418	(17,640)	90%
<u>EXPENDITURES</u>					
Personnel Services	174,230	8,081	24,201	(150,029)	14%
Commodities	2,150	1,865	2,045	(105)	95%
Contract Services	11,070	872	1,902	(9,168)	17%
Other Charges	4,800	-	57	(4,743)	1%
Total Expenditures	192,250	10,818	28,206	(164,044)	15%
<u>REVENUES NET OF EXPENDITURES</u>	(20,192)	(10,792)	126,212	146,404	
<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>	\$ (20,192)	\$ (10,792)	\$ 126,212	\$ 146,404	

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		TIF 1A			
		<u>Budget</u>	Three MTD	YTD	Over(under)
		<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
					<u>% of Budget</u>
					<u>Used</u>
<u>REVENUES</u>					
Property Tax	\$	<u>514,534</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>(514,534)</u>
Total Revenues		<u>514,534</u>	<u>-</u>	<u>-</u>	<u>(514,534)</u>
					<u>0%</u>
					<u>0%</u>
<u>EXPENDITURES</u>					
TIF Distributed Funds		<u>509,389</u>	<u>-</u>	<u>136,153</u>	<u>(373,236)</u>
Contract Services		<u>5,145</u>	<u>-</u>	<u>-</u>	<u>(5,145)</u>
Total Expenditures		<u>514,534</u>	<u>-</u>	<u>136,153</u>	<u>(378,381)</u>
<u>REVENUES NET OF EXPENDITURES</u>					
		<u>-</u>	<u>-</u>	<u>(136,153)</u>	<u>(136,153)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating transfers out		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other Financing Sources (Uses)		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>NET FUND ACTIVITY</u>					
	\$	<u>-</u>	\$ <u>-</u>	\$ <u>(136,153)</u>	\$ <u>(136,153)</u>

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	TIF 1B				
	<u>Budget</u> <u>(12 month)</u>	Three MTD <u>Actual</u>	YTD <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
<u>REVENUES</u>					
Property Tax	\$ 806,735	\$ -	\$ -	\$ (806,735)	0%
Total Revenues	<u>806,735</u>	<u>-</u>	<u>-</u>	<u>(806,735)</u>	<u>0%</u>
<u>EXPENDITURES</u>					
TIF Distributed Funds	798,668	-	53,192	(745,476)	7%
Contract Services	<u>8,067</u>	<u>-</u>	<u>-</u>	<u>(8,067)</u>	<u>0%</u>
Total Expenditures	<u>806,735</u>	<u>-</u>	<u>53,192</u>	<u>(753,543)</u>	
<u>REVENUES NET OF EXPENDITURES</u>					
	<u>-</u>	<u>-</u>	<u>(53,192)</u>	<u>(53,192)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in				-	0%
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>NET FUND ACTIVITY</u>					
	\$ -	\$ -	\$ (53,192)	\$ (53,192)	

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		Sewer Reserve Fund			
		<u>Budget</u>	<u>Three MTD</u>	<u>YTD</u>	<u>Over(under)</u>
		<u>(12 month)</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>
					<u>% of Budget</u>
					<u>Used</u>
<u>REVENUES</u>					
Interest income	\$	<u>1,799</u>	\$ <u>-</u>	\$ <u>1,730</u>	\$ <u>(69)</u>
Total Revenues		<u>1,799</u>	<u>-</u>	<u>1,730</u>	<u>(69)</u>
<u>EXPENDITURES</u>					
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>REVENUES NET OF EXPENDITURES</u>		<u>1,799</u>	<u>-</u>	<u>1,730</u>	<u>(69)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating transfers out		<u>(1,450,000)</u>	<u>-</u>	<u>-</u>	<u>1,450,000</u>
Total other Financing Sources (Uses)		<u>(1,450,000)</u>	<u>-</u>	<u>-</u>	<u>1,450,000</u>
<u>NET FUND ACTIVITY</u>	\$	<u>(1,448,201)</u>	\$ <u>-</u>	\$ <u>1,730</u>	\$ <u>1,449,931</u>

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		Qualified Sinking Fund				
		<u>Budget</u> <u>(12 month)</u>	<u>Three 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	\$	<u>1,848</u>	\$ <u>133</u>	\$ <u>391</u>	\$ <u>(1,457)</u>	<u>21%</u>
Total Revenues		<u><u>1,848</u></u>	<u><u>133</u></u>	<u><u>391</u></u>	<u><u>(1,457)</u></u>	<u><u>21%</u></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></u>	<u><u>-</u></u>	
<u>REVENUES NET OF EXPENDITURES</u>		<u><u>1,848</u></u>	<u><u>133</u></u>	<u><u>391</u></u>	<u><u>(1,457)</u></u>	
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in		<u>125,000</u>	<u>-</u>	<u>-</u>	<u>(125,000)</u>	<u>0%</u>
Operating transfers out		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Total other Financing Sources (Uses)		<u><u>125,000</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>(125,000)</u></u>	
<u>NET FUND ACTIVITY</u>	\$	<u><u>126,848</u></u>	\$ <u><u>133</u></u>	\$ <u><u>391</u></u>	\$ <u><u>(126,457)</u></u>	