

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>Two 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	\$ 1,038,279	\$ 2,161,857	\$ (20,089,383)	10%
Sewer Fund	4,681,710	541,383	979,273	(3,702,437)	21%
Debt Service Fund	3,821,553	266,256	586,530	(3,235,023)	15%
Capital Improvement Program Fund	664	191	2,127	1,463	320%
Lottery Fund	1,361,363	105,902	220,502	(1,140,861)	16%
Economic Development Fund	143,678	585	1,020	(142,658)	1%
Off Street Parking Fund	32,028	4,332	7,771	(24,257)	24%
Redevelopment Fund	2,312,099	223,825	492,210	(1,819,889)	21%
Police Academy	172,058	8	154,392	(17,666)	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	129	258	(1,590)	14%
Total Operating Revenues	36,101,309	2,180,888	4,607,670	(31,493,639)	13%
<u>OPERATING EXPENDITURES</u>					
General Fund	21,129,107	1,343,923	2,666,817	(18,462,290)	13%
Sewer Fund	4,312,258	260,828	577,376	(3,734,882)	13%
Debt Service Fund	3,458,428	189,052	207,330	(3,251,098)	6%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	756,877	33,004	76,605	(680,272)	10%
Economic Development Fund	48,426	76,430	76,430	28,004	158%
Off Street Parking Fund	1,265,821	16,254	34,536	(1,231,285)	3%
Redevelopment Fund	1,560,866	26,143	61,552	(1,499,314)	4%
Police Academy	192,250	8,950	17,388	(174,862)	9%
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	1,954,584	3,907,379	(30,137,923)	11%
<u>OPERATING REVENUES NET OF EXPENDITURES</u>					
General Fund	1,122,133	(305,644)	(504,959)	(1,627,092)	
Sewer Fund	369,452	280,555	401,898	32,446	
Debt Service Fund	363,125	77,203	379,200	16,075	
Capital Improvement Program Fund	664	191	2,127	1,463	
Lottery Fund	604,486	72,898	143,897	(460,589)	
Economic Development Fund	95,252	(75,845)	(75,410)	(170,662)	
Off Street Parking Fund	(1,233,793)	(11,922)	(26,765)	1,207,028	
Redevelopment Fund	751,233	197,682	430,658	(320,575)	
Police Academy	(20,192)	(8,942)	137,004	157,196	
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	129	258	(1,590)	
Operating Revenues Net of Expenditures	2,056,007	226,305	700,291	(1,355,716)	0

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>Two 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	-	-	(1,233,847)	0%
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	-	-	(5,236,982)	0%
<u>TRANSFERS OUT</u>					
General Fund	(1,300,609)	-	-	1,300,609	0%
Sewer Fund	-	-	-	-	-
Debt Service Fund	(1,824,013)	-	-	1,824,013	0%
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)	-	-	5,236,982	0%
<u>NET TRANSFERS</u>					
General Fund	(893,399)	-	-	893,399	0%
Sewer Fund	1,450,150	-	-	(1,450,150)	0%
Debt Service Fund	(1,144,238)	-	-	1,144,238	0%
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	-	-	(1,233,847)	0%
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	-	-	-	-	-

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>Two 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 REVENUE: BOND PROCEEDS

Sewer Fund	4,000,000	-	-	(4,000,000)	0%
Capital Improvement Program Fund	-	-	-	-	-
Economic Development Fund	3,000,000	3,080,000	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	3,080,000	(31,987,000)	9%

OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM

Sewer Fund	5,720,000	60,475	85,187	(5,634,813)	1%
Capital Improvement Program Fund	4,306,000	10,930	196,534	(4,109,466)	5%
Off Street Parking Fund	9,500,000	-	7,658	(9,492,342)	0%
Redevelopment Fund	10,689,000	16,448	26,576	(10,662,424)	0%
Total Capital Improvement Program	30,215,000	87,853	315,955	(29,899,045)	1%

OTHER EXPENDITURES: EDP GRANT

Economic Development Fund	8,231,882	-	-	(8,231,882)	0%
---------------------------	------------------	----------	----------	--------------------	-----------

NET FUND ACTIVITY

General Fund	228,734	(305,644)	(504,959)	(733,693)
Sewer Fund	99,602	220,081	316,710	217,108
Debt Service Fund	(781,113)	77,203	379,200	1,160,313
Capital Improvement Program Fund	(2,964,336)	(10,739)	(194,407)	2,769,929
Lottery Fund	(57,874)	72,898	143,897	201,771
Economic Development Fund	(5,136,630)	3,004,155	3,004,590	8,141,220
Off Street Parking Fund	3,000,054	(11,922)	(34,423)	(3,034,477)
Redevelopment Fund	5,629,233	181,234	404,082	(5,225,151)
Police Academy	(20,192)	(8,942)	137,004	157,196
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	129	258	(126,590)
Net Activity	\$ (1,323,875)	3,218,452	3,464,336	4,788,211

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>Two 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>
ENDING FUND BALANCE					
FUND BALANCE	<u>As of 9/30/2022</u>		<u>As of 11/30/2021</u>	<u>Variance</u>	<u>Notes</u>
General Fund	11,313,174		10,196,664	(1,116,510)	
Sewer Fund	1,734,585		2,782,656	1,048,071	
Debt Service Fund	2,506,501		3,950,371	1,443,870	
Capital Improvement Program Fund	356,814		3,464,182	3,107,368	Bond Proceeds
Lottery Fund	4,475,677		4,674,882	199,205	
Economic Development Fund	104,799		8,514,084	8,409,285	Grant to be paid
Off Street Parking Fund	3,030,802		(18,775)	(3,049,577)	Bond not issued
Redevelopment Fund	10,015,720		4,930,446	(5,085,274)	Bond not issued
Police Academy	58,925		216,883	157,958	Annual Fee
TIF 1A	-		-	-	
TIF 1B	-		-	-	
Sewer Reserve Fund	512,858		1,962,342	1,449,484	Transfer Out
Qualified Sinking Fund	529,020		402,629	(126,391)	Transfer In
Net Fund Balance	34,638,875	-	41,076,364	6,437,489	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

	General Fund				
	<u>Budget</u> (12 month)	<u>Two MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
REVENUES					
Property Taxes	\$ 10,446,706	\$ 52,903	\$ 195,967	\$ (10,250,739)	2%
Sales and use taxes	4,566,703	445,266	979,655	(3,587,048)	21%
Payments in Lieu of taxes	197,077	-	-	(197,077)	0%
State revenue	1,871,045	154,660	354,223	(1,516,822)	19%
Occupation and franchise taxes	898,547	59,035	83,675	(814,872)	9%
Hotel Occupation Tax	730,361	61,384	141,537	(588,824)	19%
Licenses and permits	433,186	141,570	153,760	(279,426)	35%
Interest income	30,801	1,925	4,740	(26,061)	15%
Recreation fees	171,782	15,315	27,887	(143,895)	16%
Special Services	24,000	1,391	3,397	(20,603)	14%
Grant Income	1,748,848	6,416	22,529	(1,726,319)	1%
Other	1,132,184	98,415	194,488	(937,696)	17%
Total Revenues	22,251,240	1,038,279	2,161,857	(20,089,383)	10%
EXPENDITURES					
Administrative Services	613,636	43,387	87,323	(526,313)	14%
Mayor and Council	238,915	14,188	28,828	(210,087)	12%
Boards & Commissions	6,335	34	394	(5,941)	6%
Building Maintenance	764,982	19,627	35,283	(729,699)	5%
Administration	738,737	52,688	103,050	(635,687)	14%
Police and Animal Control	5,644,591	377,391	810,444	(4,834,147)	14%
Fire	2,608,425	216,786	433,431	(2,174,994)	17%
Community Development	743,511	48,218	94,726	(648,785)	13%
Public Works	4,436,712	239,772	473,231	(3,963,481)	11%
Recreation	931,897	54,794	103,895	(828,002)	11%
Library	1,069,905	61,859	124,844	(945,061)	12%
Information Technology	464,863	20,913	45,567	(419,296)	10%
Human Resources	1,076,076	61,682	132,395	(943,681)	12%
Public Transportation	115,430	5,237	10,890	(104,540)	9%
Finance	603,025	106,082	133,289	(469,736)	22%
Communication	307,110	9,059	24,816	(282,294)	8%
Capital outlay	764,957	12,206	24,412	(740,545)	3%
Total Expenditures	21,129,107	1,343,923	2,666,817	(18,462,290)	13%
REVENUES NET OF EXPENDITURES	1,122,133	(305,644)	(504,959)	(1,627,092)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	407,210	-	-	(407,210)	0%
Operating transfers out (DSF, OSP, CIP)	(1,300,609)	-	-	1,300,609	0%
Total other Financing Sources (Uses)	(893,399)	-	-	893,399	
NET FUND ACTIVITY	\$ 228,734	\$ (305,644)	\$ (504,959.5)	\$ (733,693)	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

	Sewer Fund				
	<u>Budget</u> (12 month)	<u>Two MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
REVENUES					
User fees	\$ 4,553,306	\$ 447,666	\$ 882,285	\$ (3,671,021)	19%
Service charge and hook-up fees	123,613	93,374	95,023	(28,590)	77%
Miscellaneous	20	5	9	(11)	44%
Total Revenues	4,676,939	541,045	977,317	(3,699,622)	21%
EXPENDITURES					
Personnel Services	665,251	41,439	83,635	(581,616)	13%
Commodities	35,356	926	5,806	(29,550)	16%
Contract Services	3,159,657	218,278	484,636	(2,675,021)	15%
Maintenance	39,084	185	3,299	(35,785)	8%
Other	34,730	-	-	(34,730)	0%
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	260,828	577,376	(3,734,882)	13%
OPERATING INCOME (LOSS)	364,681	280,217	399,941	35,260	Note 1
NON-OPERATING REVENUE (EXPENSE)					
Interest income	4,771	338	1,957	(2,814)	41%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	4,771	338	1,957	(2,814)	41%
369,452	280,555	401,898	32,446		
OTHER FINANCING SOURCES (USES)					
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)	(60,475)	(85,187)	5,634,813	1%
Total other Financing Sources (Uses)	(269,850)	(60,475)	(85,187)	184,663	32%
NET INCOME (LOSS)	\$ 99,602	\$ 220,081	\$ 316,710	\$ 217,108	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

Debt Service Fund						
	<u>Budget</u> (12 month)	<u>Two MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u>	
REVENUES						
Property Taxes	\$ 1,009,029	\$ 1,099	\$ 11,623	\$ (997,406)		1%
Sales and use taxes	2,283,352	222,633	489,827	(1,793,525)		21%
Payments in Lieu of taxes	19,707	-	-	(19,707)		0%
Other (Special Assessments; Fire Reimbursement)	504,517	42,043	84,086	(420,431)		17%
Interest income	4,948	481	993	(3,955)		20%
Total Revenues	3,821,553	266,256	586,530	(3,235,023)		15%
EXPENDITURES						
Administration	25,670	511	613	(25,057)		2%
Fire Contract Bond	218,096	18,175	36,350	(181,746)		17%
Debt service						
Principal	2,740,000	165,000	165,000	(2,575,000)		6%
Interest	474,662	5,366	5,366	(469,296)		1%
Total Expenditures	3,458,428	189,052	207,330	(3,251,098)		6%
REVENUES NET OF EXPENDITURES	363,125	77,203	379,200	16,075		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF Hwy Alloc)	679,775	-	-	(679,775)		0%
Operating transfers out (CIP, OSP)	(1,824,013)	-	-	1,824,013		0%
Total other Financing Sources (Uses)	(1,144,238)	-	-	1,144,238		
NET FUND ACTIVITY	\$ (781,113)	\$ 77,203	\$ 379,200	\$ 1,160,313		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

	Capital Fund					% of Budget Used
	Budget (12 month)	Two MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Interest income	\$ 664	\$ 191	\$ 2,127	\$ 1,463	320%	
Grant income	-	-	-	-	0%	
Special assessment	-	-	-	-	0%	
Other income	-	-	-	-	0%	
Total Revenues	664	191	2,127	1,463	320%	
EXPENDITURES						
Administration	-	-	-	-	-	0%
Other	-	-	-	-	-	0%
Total Expenditures	-	-	-	-	-	0%
REVENUES NET OF EXPENDITURES	664	191	2,127	1,463		
OTHER FINANCING SOURCES (USES)						
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)	(10,930)	(196,534)	4,109,466	5%	
Total other Financing Sources (Uses)	(2,965,000)	(10,930)	(196,534)	2,768,466		
NET FUND ACTIVITY	\$ (2,964,336)	\$ (10,739)	\$ (194,407)	\$ 2,769,929		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

	Lottery Fund					% of Budget Used
	Budget (12 month)	Two MTD Actual	YTD Actual	Over(under) Budget		
REVENUES						
Lottery Rev/Community Betterment	\$ 1,000,000	\$ 78,452	\$ 164,473	\$ (835,527)		16%
Lottery Tax Form 51	347,826	26,349	52,745	(295,081)		15%
Interest income	13,537	1,101	2,635	(10,902)		19%
Miscellaneous / Other	-	-	650	650		0%
Total Revenues	1,361,363	105,902	220,502	(1,140,861)		16%
EXPENDITURES						
Professional Services	139,040	3,278	6,778	(132,262)		5%
Salute to Summer	152,182	-	138	(152,044)		0%
Community Events	44,924	2,476	14,612	(30,312)		33%
Events - Marketing	60,341	901	2,333	(58,008)		4%
Recreation Events	1,564	-	-	(1,564)		0%
Concert & Movie Nights	11,000	-	-	(11,000)		0%
State Taxes	347,826	26,349	52,745	(295,081)		15%
Total Expenditures	756,877	33,004	76,605	(680,272)		10%
REVENUES NET OF EXPENDITURES	604,486	72,898	143,897	(460,589)		
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	-		
Operating transfers out (GF, SF, DSF)	(662,360)	-	-	662,360		0%
Total other Financing Sources (Uses)	(662,360)	-	-	662,360		0%
NET FUND ACTIVITY	\$ (57,874)	\$ 72,898	\$ 143,897	\$ 201,771		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

Economic Development						
	<u>Budget</u> <u>(12 month)</u>	<u>Two 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>	
REVENUES						
Other Income	\$ 143,570	\$ -	\$ -	\$ (143,570)	0%	
Interest income	\$ 108	\$ 585	\$ 1,020	\$ 912	945%	
Total Revenues	\$ 143,678	\$ 585	\$ 1,020	\$ (142,658)		
EXPENDITURES						
Professional Services	500	76,430	76,430	75,930	15286%	
Debt service: (Warrants)						
Principal	-	-	-	-	0%	
Interest	47,926	-	-	(47,926)	0%	
Total Expenditures	48,426	76,430	76,430	28,004	158%	
REVENUES NET OF EXPENDITURES	95,252	(75,845)	(75,410)	(170,662)		
OTHER FINANCING SOURCES (USES)						
Operating transfers in (GF, DSF)	-	-	-	-	0%	
Operating transfers out	-	-	-	-	0%	
Bond/registered warrant proceeds	3,000,000	3,080,000	3,080,000	80,000	103%	
Community Development - Grant	(8,231,882)	-	-	8,231,882	0%	
Total other Financing Sources (Uses)	(5,231,882)	3,080,000	3,080,000	8,311,882	-59%	
NET FUND ACTIVITY	\$ (5,136,630)	\$ 3,004,155	\$ 3,004,590	\$ 8,141,220		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

	Off Street Parking						% of Budget Used
	Budget (12 month)	Two MTD Actual	YTD Actual	Over(under) Budget			
REVENUES							
Garage fees	\$ 29,000	\$ 4,247	\$ 7,687	\$ (21,314)			27%
Other income (Charging Stations)	-	85	85	85			0%
Interest income	3,028	0	0	(3,028)			0%
Total Revenues	32,028	4,332	7,771	(24,257)			24%
EXPENDITURES							
General & Administrative	18,608	2,831	6,976	(11,632)			37%
Professional Services	177,780	11,821	23,475	(154,305)			13%
Maintenance	15,700	1,602	4,085	(11,615)			26%
Commodities	11,000	-	-	(11,000)			0%
Debt service:							
Principal	710,000	-	-	(710,000)			0%
Interest	332,733	-	-	(332,733)			0%
Total Expenditures	1,265,821	16,254	34,536	(1,231,285)			3%
REVENUES NET OF EXPENDITURES	(1,233,793)	(11,922)	(26,765)	1,207,028			
OTHER FINANCING SOURCES (USES)							
Operating transfers in (GF, DSF, RDF)	1,233,847	-	-	(1,233,847)			0%
Operating transfers out	-	-	-	-			0%
Bond/registered warrant proceeds	12,500,000	-	-	(12,500,000)			0%
Capital Improvement	(9,500,000)	-	(7,658)	9,492,342			0%
Total other Financing Sources (Uses)	4,233,847	-	(7,658)	(4,241,505)			0%
NET FUND ACTIVITY	\$ 3,000,054	\$ (11,922)	\$ (34,423)	\$ (3,034,477)			

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

	Redevelopment Fund					% of Budget Used
	Budget (12 month)	Two MTD Actual	YTD Actual	Over(under) Budget		
<u>REVENUES</u>						
Sales and use taxes	\$ 2,283,352	\$ 222,633	\$ 489,827	\$ (1,793,525)		21%
Franchise Fee & Occupation Tax	100	23	29	(71)		29%
Interest income	28,647	1,169	2,354	(26,293)		8%
Total Revenues	2,312,099	223,825	492,210	(1,819,889)		21%
<u>EXPENDITURES</u>						
Professional Services	100,000	17,643	34,999	(65,001)		35%
Financial / Legal Fees	111,250	8,500	26,553	(84,697)		24%
Debt service: (Warrants)						0%
Principal	705,000	-	-	(705,000)		0%
Interest	644,616	-	-	(644,616)		0%
Total Expenditures	1,560,866	26,143	61,552	(1,499,314)		4%
REVENUES NET OF EXPENDITURES	751,233	197,682	430,658	(320,575)		
<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)	(16,448)	(26,576)	10,662,424		0%
Total other Financing Sources (Uses)	4,878,000	(16,448)	(26,576)	(4,904,576)		
NET FUND ACTIVITY	\$ 5,629,233	\$ 181,234	\$ 404,082	\$ (5,225,151)		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

Police Academy Fund						
	<u>Budget</u> (12 month)	<u>Two 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	\$ 172,000	\$ -	\$ 154,375	\$ (17,625)	90%	
Interest income	58	8	17	(41)	29%	
Other income	-	-	-	-	0%	
Total Revenues	172,058	8	154,392	(17,666)	90%	
<u>EXPENDITURES</u>						
Personnel Services	174,230	8,081	16,120	(158,110)	9%	
Commodities	2,150	181	181	(1,969)	8%	
Contract Services	11,070	631	1,030	(10,040)	9%	
Other Charges	4,800	57	57	(4,743)	1%	
Total Expenditures	192,250	8,950	17,388	(174,862)	9%	
REVENUES NET OF EXPENDITURES	(20,192)	(8,942)	137,004	157,196		
<u>OTHER FINANCING SOURCES (USES)</u>						
Operating transfers in (GF)	-	-	-	-	0%	
Operating transfers out	-	-	-	-	0%	
Total other Financing Sources (Uses)	-	-	-	-		
NET FUND ACTIVITY	\$ (20,192)	\$ (8,942)	\$ 137,004	\$ 157,196		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

TIF 1A

	<u>Budget</u> (12 month)	<u>Two 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>
--	-----------------------------	---------------------------------	-----------------------------	-------------------------------------	-----------------------------------

REVENUES

Property Tax	\$ 514,534	\$ -	\$ -	\$ (514,534)	0%
Total Revenues	<u>514,534</u>	<u>-</u>	<u>-</u>	<u>(514,534)</u>	<u>0%</u>

EXPENDITURES

TIF Distributed Funds	509,389	-	136,153	(373,236)	27%
Contract Services	5,145	-	-	(5,145)	0%
Total Expenditures	<u>514,534</u>	<u>-</u>	<u>136,153</u>	<u>(378,381)</u>	<u>-</u>

REVENUES NET OF EXPENDITURES **(136,153)** **(136,153)**

OTHER FINANCING SOURCES (USES)

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

NET FUND ACTIVITY **\$ (136,153)** **\$ (136,153)**

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

TIF 1B

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

REVENUES

Property Tax	\$ 806,735	\$ -	\$ -	\$ (806,735)	0%
Total Revenues	<u>806,735</u>	<u>-</u>	<u>-</u>	<u>(806,735)</u>	<u>0%</u>

EXPENDITURES

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>	

REVENUES NET OF EXPENDITURES

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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (53,192)</u>	<u>\$ (53,192)</u>	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

Sewer Reserve Fund					
	Budget (12 month)	Two MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Interest income	\$ 1,799	\$ -	\$ 1,730	\$ (69)	96%
Total Revenues	\$ 1,799	\$ -	\$ 1,730	\$ (69)	96%
EXPENDITURES					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
REVENUES NET OF EXPENDITURES	1,799	-	1,730	(69)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	-	-	-	0%
Operating transfers out	(1,450,000)	-	-	1,450,000	0%
Total other Financing Sources (Uses)	(1,450,000)	-	-	1,450,000	
NET FUND ACTIVITY	\$ (1,448,201)	\$ -	\$ 1,730	\$ 1,449,931	

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Two Month Ending November 30, 2021
17% of the Fiscal Year 2022

Qualified Sinking Fund					
	<u>Budget</u> (12 month)	<u>Two 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	\$ 1,848	\$ 129	\$ 258	\$ (1,590)	14%
Total Revenues	\$ 1,848	\$ 129	\$ 258	\$ (1,590)	14%
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	-	-	-	-	-
<u>REVENUES NET OF EXPENDITURES</u>	<u>1,848</u>	<u>129</u>	<u>258</u>	<u>(1,590)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	125,000	-	-	(125,000)	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	125,000	-	-	(125,000)	
<u>NET FUND ACTIVITY</u>	<u>\$ 126,848</u>	<u>\$ 129</u>	<u>\$ 258</u>	<u>\$ (126,590)</u>	