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**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Seven months ending April 30, 2021**  
**58% of the Fiscal Year 2021**

	Total All Funds				
	<u>Budget</u> <u>(12 month)</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<b>OPERATING REVENUES</b>					
General Fund	\$ 18,573,006	\$ 3,802,711	\$ 10,612,467	\$ (7,960,539)	57%
Sewer Fund	4,469,263	404,710	2,517,330	(1,951,933)	56%
Debt Service Fund	3,401,489	473,107	2,092,958	(1,308,531)	62%
Capital Improvement Program Fund	387	-	0	(387)	0%
Lottery Fund	940,945	130,633	936,782	(4,163)	100%
Economic Development Fund	10,070	0	4	(10,066)	0%
Off Street Parking Fund	24,111	1,925	13,913	(10,198)	58%
Redevelopment Fund	2,038,587	137,929	1,363,365	(675,222)	67%
Police Academy	148,423	10,504	142,870	(5,553)	96%
TIF 1A	305,081	-	-	(305,081)	0%
TIF 1B	418,803	-	-	(418,803)	0%
Sewer Reserve Fund	17,747	241	2,859	(14,888)	16%
Qualified Sinking Fund	3,757	43	513	(3,244)	14%
<b>Total Operating Revenues</b>	<b>30,351,669</b>	<b>4,961,805</b>	<b>17,683,061</b>	<b>(12,668,608)</b>	<b>58%</b>

**OPERATING EXPENDITURES**

General Fund	19,306,753	1,737,251	10,345,209	(8,961,544)	54%
Sewer Fund	4,034,908	76,239	1,539,362	(2,495,546)	38%
Debt Service Fund	3,334,779	20,637	2,705,586	(629,193)	81%
Capital Improvement Program Fund	-	-	-	-	0%
Lottery Fund	685,187	61,147	331,443	(353,744)	48%
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,098,065	12,407	719,118	(378,947)	65%
Redevelopment Fund	1,807,575	533	363,211	(1,444,364)	20%
Police Academy	116,612	13,259	72,146	(44,466)	62%
TIF 1A	352,417	-	47,336	(305,081)	13%
TIF 1B	434,083	-	15,281	(418,802)	4%
Sewer Reserve Fund	-	-	-	-	0%
Qualified Sinking Fund	-	-	-	-	0%
<b>Total Operating Expenditures</b>	<b>31,252,889</b>	<b>1,921,474</b>	<b>16,138,693</b>	<b>(15,114,196)</b>	<b>52%</b>

**OPERATING REVENUES NET OF EXPENDITURES**

General Fund	(733,747)	2,065,460	267,258	1,001,005
Sewer Fund	434,355	328,471	977,968	543,613
Debt Service Fund	66,710	452,470	(612,628)	(679,338)
Capital Improvement Program Fund	387	-	0	(387)
Lottery Fund	255,758	69,486	605,338	349,580
Economic Development Fund	(72,440)	0	4	72,444
Off Street Parking Fund	(1,073,954)	(10,482)	(705,205)	368,749
Redevelopment Fund	231,012	137,396	1,000,154	769,142
Police Academy	31,811	(2,755)	70,723	38,912
TIF 1A	(47,336)	-	(47,336)	(0)
TIF 1B	(15,280)	-	(15,281)	(1)
Sewer Reserve Fund	17,747	241	2,859	(14,888)
Qualified Sinking Fund	3,757	43	513	(3,244)
<b>Operating Revenues Net of Expenditures</b>	<b>(901,220)</b>	<b>3,040,331</b>	<b>1,544,368</b>	<b>2,445,588</b>
	-	-	-	0

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Seven months ending April 30, 2021**  
**58% of the Fiscal Year 2021**

	<b>Total All Funds</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>OTHER FINANCING SOURCES &amp; USES</u></b>					
<b><u>TRANSFERS IN</u></b>					
General Fund	193,867	-	-	(193,867)	0%
Sewer Fund	350,000	-	-	(350,000)	0%
Debt Service Fund	577,831	-	-	(577,831)	0%
Capital Improvement Program Fund	484,445	-	117,819	(366,626)	24%
Lottery Fund	-	-	-	-	
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	-	727,216	(547,849)	57%
Redevelopment Fund	-	-	-	-	
Police Academy	-	-	-	-	
TIF 1A	-	-	-	-	
TIF 1B	-	-	-	-	
Sewer Reserve Fund	-	-	-	-	
Qualified Sinking Fund	50,000	-	-	(50,000)	0%
<b>Total Transfers In</b>	<b>3,013,718</b>	<b>-</b>	<b>845,035</b>	<b>(2,168,683)</b>	<b>28%</b>
<b><u>TRANSFERS OUT</u></b>					
General Fund	(940,943)	-	(125,000)	815,943	13%
Sewer Fund	-	-	-	-	
Debt Service Fund	(1,182,985)	-	(644,589)	538,396	54%
Capital Improvement Program Fund	-	-	-	-	
Lottery Fund	(293,867)	-	-	293,867	0%
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	-	-	-	-	
<b>Total Transfers Out</b>	<b>(3,013,718)</b>	<b>-</b>	<b>(845,035)</b>	<b>2,168,683</b>	<b>28%</b>
<b><u>NET TRANSFERS</u></b>					
General Fund	(747,076)	-	(125,000)	622,076	17%
Sewer Fund	350,000	-	-	(350,000)	0%
Debt Service Fund	(605,154)	-	(644,589)	(39,435)	107%
Capital Improvement Program Fund	484,445	-	117,819	(366,626)	24%
Lottery Fund	(293,867)	-	-	293,867	0%
Economic Development Fund	82,510	-	-	(82,510)	0%
Off Street Parking Fund	1,275,065	-	727,216	(547,849)	57%
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)	0%
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Seven months ending April 30, 2021**  
**58% of the Fiscal Year 2021**

	<b>Total All Funds</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>OTHER REVENUE: BOND PROCEEDS</u></b>					
Sewer Fund	-	-	-	-	
Capital Improvement Program Fund	6,490,000	981	981	(6,489,019)	0%
Economic Development Fund	3,000,000	-	-	(3,000,000)	0%
Off Street Parking Fund	-	-	-	-	
Redevelopment Fund	9,615,000	-	1,366	(9,613,634)	0%
<b>Total Bond Proceeds</b>	<b>19,105,000</b>	<b>981</b>	<b>2,347</b>	<b>(19,102,653)</b>	<b>0%</b>

**OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM**

Sewer Fund	630,000	-	259	(629,741)	0%
Capital Improvement Program Fund	6,979,445	411,177	520,134	(6,459,311)	7%
Off Street Parking Fund	100,000	-	2,188	(97,812)	2%
Redevelopment Fund	4,181,000	10,521	69,773	(4,111,227)	2%
<b>Total Capital Improvement Program</b>	<b>11,890,445</b>	<b>421,698</b>	<b>592,354</b>	<b>(11,298,091)</b>	<b>5%</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)	2,065,460	142,258	1,623,081	
Sewer Fund	154,355	328,471	977,709	823,354	
Debt Service Fund	(538,444)	452,470	(1,257,217)	(718,773)	
Capital Improvement Program Fund	(4,613)	(410,196)	(401,334)	(396,721)	
Lottery Fund	(38,109)	69,486	605,338	643,447	
Economic Development Fund	2,010,070	0	4	(2,010,066)	
Off Street Parking Fund	101,111	(10,482)	19,823	(81,288)	
Redevelopment Fund	5,419,089	126,875	856,301	(4,562,788)	
Police Academy	31,811	(2,755)	70,723	38,912	
TIF 1A	(47,336)	-	(47,336)	(0)	
TIF 1B	(15,280)	-	(15,281)	(1)	
Sewer Reserve Fund	(332,253)	241	2,859	335,112	
Qualified Sinking Fund	53,757	43	513	(53,244)	
<b>Net Activity</b>	<b>\$ 5,313,335</b>	<b>2,619,614</b>	<b>954,361</b>	<b>(4,358,974)</b>	
	-	-	-	-	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Seven months ending April 30, 2021**  
**58% of the Fiscal Year 2021**

	<b>Total All Funds</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>FUND BALANCE</u></b>	<b><u>As of 9/30/2021</u></b>		<b><u>As of 4/30/2021</u></b>	<b><u>Variance</u></b>	<b><u>Notes</u></b>
General Fund	6,063,848		8,738,462	2,674,614	
Sewer Fund	1,064,689		2,143,326	1,078,637	
Debt Service Fund	2,546,407		2,181,487	(364,920)	
Capital Improvement Program Fund	36,922		(439,842)	(476,764)	
Lottery Fund	3,813,883		4,486,807	672,924	
Economic Development Fund	2,017,138		7,073	(2,010,065)	
Off Street Parking Fund	165,570		34,967	(130,603)	
Redevelopment Fund	8,831,835		4,649,915	(4,181,920)	
Police Academy	58,683		102,497	43,814	
TIF 1A	-		-	-	
TIF 1B	-		-	-	
Sewer Reserve Fund	1,623,681		1,960,119	336,438	
Qualified Sinking Fund	404,998		351,986	(53,012)	
<b>Net Fund Balance</b>	<b>26,627,654</b>	<b>-</b>	<b>24,216,797</b>	<b>(2,410,857)</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Seven months ending April 30, 2021**  
**58% of the Fiscal Year 2021**

	<b>General Fund</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Property Taxes	\$ 9,393,170	\$ 2,978,863	\$ 4,631,380	\$ (4,761,790)	49%
Sales and use taxes	3,887,077	272,665	2,703,713	(1,183,364)	70%
Payments in Lieu of taxes	356,710	-	-	(356,710)	0%
State revenue	1,739,301	174,344	1,225,467	(513,834)	70%
Occupation and franchise taxes	885,022	125,462	552,746	(332,276)	62%
Hotel Occupation Tax	363,215	13,817	272,160	(91,055)	75%
Licenses and permits	457,113	44,637	359,577	(97,536)	79%
Interest income	67,207	1,931	16,376	(50,831)	24%
Recreation fees	171,782	11,695	70,098	(101,684)	41%
Special Services	24,000	4,084	14,109	(9,891)	59%
Grant Income	165,736	2,274	100,163	(65,573)	60%
Other	1,062,673	172,938	666,678	(395,995)	63%
<b>Total Revenues</b>	<b>18,573,006</b>	<b>3,802,711</b>	<b>10,612,467</b>	<b>(7,960,539)</b>	<b>57%</b>
<b><u>EXPENDITURES</u></b>					
Administrative Services	582,929	58,260	318,573	(264,356)	55%
Mayor and Council	220,064	15,262	109,862	(110,202)	50%
Boards & Commissions	6,335	-	1,261	(5,074)	20%
Building Maintenance	635,049	29,165	260,377	(374,672)	41%
Administration	689,538	61,619	382,267	(307,271)	55%
Police and Animal Control	5,406,114	589,913	3,307,301	(2,098,813)	61%
Fire	2,412,062	191,868	1,344,052	(1,068,010)	56%
Community Development	675,426	61,403	368,953	(306,473)	55%
Public Works	4,157,840	320,061	1,925,056	(2,232,784)	46%
Recreation	860,732	68,093	379,491	(481,241)	44%
Library	948,460	86,604	501,236	(447,224)	53%
Information Technology	399,586	37,128	171,286	(228,300)	43%
Human Resources	1,001,387	73,013	471,482	(529,905)	47%
Public Transportation	111,198	8,704	50,704	(60,494)	46%
Finance	475,544	58,695	283,812	(191,732)	60%
Communication	216,020	12,597	75,917	(140,103)	35%
Capital outlay	508,469	64,863	393,580	(114,889)	77%
<b>Total Expenditures</b>	<b>19,306,753</b>	<b>1,737,251</b>	<b>10,345,209</b>	<b>(8,961,544)</b>	<b>54%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b><u>(733,747)</u></b>	<b><u>2,065,460</u></b>	<b><u>267,258</u></b>	<b><u>1,001,005</u></b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in (Lottery)	193,867	-	-	(193,867)	0%
Operating transfers out (DSF, OSP, CIP)	(940,943)	-	(125,000)	815,943	13%
<b>Total other Financing Sources (Uses)</b>	<b>(747,076)</b>	<b>-</b>	<b>(125,000)</b>	<b>622,076</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b><u>\$ (1,480,823)</u></b>	<b><u>\$ 2,065,460</u></b>	<b><u>\$ 142,258.0</u></b>	<b><u>\$ 1,623,081</u></b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS**  
**For the Seven months ending April 30, 2021**  
**58% of the Fiscal Year 2021**

	<b>Sewer Fund</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
User fees	\$ 4,336,482	\$ 402,715	\$ 2,492,104	\$ (1,844,378)	57%
Service charge and hook-up fees	123,065	1,625	21,600	(101,465)	18%
Miscellaneous	19	2	22	3	115%
<b>Total Revenues</b>	<b><u>4,459,566</u></b>	<b><u>404,342</u></b>	<b><u>2,513,726</u></b>	<b><u>(1,945,840)</u></b>	<b><u>56%</u></b>
<b><u>EXPENDITURES</u></b>					
Personnel Services	549,189	59,243	327,479	(221,710)	60%
Commodities	35,356	1,563	8,019	(27,337)	23%
Contract Services	3,065,964	10,647	1,185,512	(1,880,452)	39%
Maintenance	39,084	2,856	10,970	(28,114)	28%
Other	230	-	98	(133)	42%
Storm Water Grant	55,085	1,930	7,285	(47,800)	13%
Capital Outlay	290,000	-	-	(290,000)	0%
<b>Total Expenditures</b>	<b><u>4,034,908</u></b>	<b><u>76,239</u></b>	<b><u>1,539,362</u></b>	<b><u>(2,495,546)</u></b>	<b><u>38%</u></b>
<b><u>OPERATING INCOME (LOSS)</u></b>	<b><u>424,658</u></b>	<b><u>328,103</u></b>	<b><u>974,364</u></b>	<b><u>549,706</u></b>	<b>Note 1</b>
<b><u>NON-OPERATING REVENUE (EXPENSE)</u></b>					
Interest income	9,697	368	3,604	(6,093)	37%
	<u>9,697</u>	<u>368</u>	<u>3,604</u>	<u>(6,093)</u>	<u>37%</u>
<b><u>INCOME (LOSS) BEFORE</u></b>					
<b><u>OPERATING TRANSFERS</u></b>	<b><u>434,355</u></b>	<b><u>328,471</u></b>	<b><u>977,968</u></b>	<b><u>543,613</u></b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
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%
<b>Total other Financing Sources (Uses)</b>	<b><u>(280,000)</u></b>	<b><u>-</u></b>	<b><u>(259)</u></b>	<b><u>279,741</u></b>	<b><u>0%</u></b>
<b><u>NET INCOME (LOSS)</u></b>	<b><u>\$ 154,355</u></b>	<b><u>\$ 328,471</u></b>	<b><u>\$ 977,709</u></b>	<b><u>\$ 823,354</u></b>	

**Note 1: Restatement of Operating Income Variance**

Operating Income Variance	549,706
City of Omaha billing in arrears 2 months	(440,000)
Adjusted Operating Income Variance	<u><u>109,706</u></u>

**CITY OF LAVISTA, NEBRASKA**  
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**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Seven months ending April 30, 2021**  
**58% of the Fiscal Year 2021**

<b>Debt Service Fund</b>					
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Property Taxes	\$ 891,190	\$ 294,265	\$ 440,154	\$ (451,036)	49%
Sales and use taxes	1,943,539	136,333	1,351,857	(591,682)	70%
Payments in Lieu of taxes	35,279	-	-	(35,279)	0%
Other (Special Assessments; Fire Reimbursement)	503,714	41,976	293,832	(209,882)	58%
Interest income	27,767	533	7,116	(20,651)	26%
<b>Total Revenues</b>	<b>3,401,489</b>	<b>473,107</b>	<b>2,092,958</b>	<b>(1,308,531)</b>	<b>62%</b>
<b><u>EXPENDITURES</u></b>					
Administration	98,571	2,893	10,070	(88,501)	10%
Fire Contract Bond	122,906	17,744	124,508	1,602	101%
Debt service					
Principal	2,645,000	-	2,375,000	(270,000)	90%
Interest	468,302	-	196,008	(272,294)	42%
<b>Total Expenditures</b>	<b>3,334,779</b>	<b>20,637</b>	<b>2,705,586</b>	<b>(629,193)</b>	<b>81%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>66,710</b>	<b>452,470</b>	<b>(612,628)</b>	<b>(679,338)</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in (GF Hwy Alloc)	577,831	-	-	(577,831)	0%
Operating transfers out (CIP, OSP)	(1,182,985)	-	(644,589)	538,396	54%
<b>Total other Financing Sources (Uses)</b>	<b>(605,154)</b>	<b>-</b>	<b>(644,589)</b>	<b>(39,435)</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ (538,444)</b>	<b>\$ 452,470</b>	<b>\$ (1,257,217)</b>	<b>\$ (718,773)</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Seven months ending April 30, 2021**  
**58% of the Fiscal Year 2021**

	<b>Capital Fund</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><u>REVENUES</u></b>					
Interest income	\$ 387	\$ -	\$ 0	\$ (387)	0%
Grant income	-	-	-	-	0%
Special assessment	-	-	-	-	0%
Other income	-	-	-	-	0%
<b>Total Revenues</b>	<u>387</u>	<u>-</u>	<u>0</u>	<u>(387)</u>	<u>0%</u>
<b><u>EXPENDITURES</u></b>					
Other	-	-	-	-	0%
<b>Total Expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<u>387</u>	<u>-</u>	<u>0</u>	<u>(387)</u>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in (GF, DSF)	484,445	-	117,819	(366,626)	24%
Operating transfers out (DSF)	-	-	-	-	0%
Bond/registered warrant proceeds	6,490,000	981	981	(6,489,019)	0%
Capital outlay	(6,979,445)	(411,177)	(520,134)	6,459,311	7%
<b>Total other Financing Sources (Uses)</b>	<u>(5,000)</u>	<u>(410,196)</u>	<u>(401,334)</u>	<u>(396,334)</u>	<u>8027%</u>
<b><u>NET FUND ACTIVITY</u></b>	<u>\$ (4,613)</u>	<u>\$ (410,196)</u>	<u>\$ (401,334)</u>	<u>\$ (396,721)</u>	



**CITY OF LAVISTA, NEBRASKA**  
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**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Seven months ending April 30, 2021**  
**58% of the Fiscal Year 2021**

	<b><u>Lottery Fund</u></b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Lottery Rev/Community Betterment	\$ 645,147	\$ 96,690	\$ 732,371	\$ 87,224	114%
Lottery Tax Form 51	258,067	32,727	194,545	(63,522)	75%
Interest income	37,731	1,216	9,265	(28,466)	25%
Miscellaneous / Other	-	-	600	600	0%
<b>Total Revenues</b>	<b>940,945</b>	<b>130,633</b>	<b>936,782</b>	<b>(4,163)</b>	<b>100%</b>
<b><u>EXPENDITURES</u></b>					
Professional Services	174,735	16,465	57,435	(117,300)	33%
Salute to Summer	150,127	11,088	27,990	(122,138)	19%
Community Events	29,840	168	24,351	(5,489)	82%
Events - Marketing	60,000	699	27,123	(32,877)	45%
Recreation Events	1,518	-	-	(1,518)	0%
Concert & Movie Nights	10,900	-	-	(10,900)	0%
State Taxes	258,067	32,727	194,545	(63,522)	75%
<b>Total Expenditures</b>	<b>685,187</b>	<b>61,147</b>	<b>331,443</b>	<b>(353,744)</b>	<b>48%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>255,758</b>	<b>69,486</b>	<b>605,338</b>	<b>349,580</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	-	-	-	-	
Operating transfers out (GF, SF, DSF)	(293,867)	-	-	293,867	0%
<b>Total other Financing Sources (Uses)</b>	<b>(293,867)</b>	<b>-</b>	<b>-</b>	<b>293,867</b>	<b>0%</b>
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ (38,109)</b>	<b>\$ 69,486</b>	<b>\$ 605,338</b>	<b>\$ 643,447</b>	

**CITY OF LAVISTA, NEBRASKA**  
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	<b>Economic Development</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Other Income	\$ -	\$ -	\$ -	-	
Interest income	10,070	0	4	(10,066)	
<b>Total Revenues</b>	<b>10,070</b>	<b>0</b>	<b>4</b>	<b>(10,066)</b>	
<b><u>EXPENDITURES</u></b>					
Professional Services	34,500	-	-	(34,500)	0%
Debt service: (Warrants)					0%
Principal	-	-	-	-	0%
Interest	48,010	-	-	(48,010)	0%
<b>Total Expenditures</b>	<b>82,510</b>	<b>-</b>	<b>-</b>	<b>(82,510)</b>	<b>0%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b><u>(72,440)</u></b>	<b><u>0</u></b>	<b><u>4</u></b>	<b><u>72,444</u></b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in (GF, DSF)	82,510	-	-	(82,510)	0%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	3,000,000	-	-	(3,000,000)	0%
Community Development - Grant	(1,000,000)	-	-	1,000,000	0%
<b>Total other Financing Sources (Uses)</b>	<b>2,082,510</b>	<b>-</b>	<b>-</b>	<b>(2,082,510)</b>	<b>0%</b>
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ 2,010,070</b>	<b>\$ 0</b>	<b>\$ 4</b>	<b>\$ (2,010,066)</b>	

**CITY OF LAVISTA, NEBRASKA**  
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	<b>Off Street Parking</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Garage fees	\$ 23,000	\$ 1,923	\$ 13,899	\$ (9,101)	60%
Interest income	1,111	2	14	(1,097)	1%
<b>Total Revenues</b>	<b>24,111</b>	<b>1,925</b>	<b>13,913</b>	<b>(10,198)</b>	<b>58%</b>
<b><u>EXPENDITURES</u></b>					
General & Administrative	160,326	12,384	100,131	(60,195)	62%
Professional Services	780	-	375	(405)	48%
Maintenance	32,276	23	16,071	(16,205)	50%
Commodities	11,000	-	700	(10,300)	6%
Debt service: (Warrants)					
Principal	695,000	-	500,000	(195,000)	72%
Interest	198,683	-	101,841	(96,842)	51%
<b>Total Expenditures</b>	<b>1,098,065</b>	<b>12,407</b>	<b>719,118</b>	<b>(378,947)</b>	<b>65%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b><u>(1,073,954)</u></b>	<b><u>(10,482)</u></b>	<b><u>(705,205)</u></b>	<b><u>368,749</u></b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in (GF, DSF, RDF)	1,275,065	-	727,216	(547,849)	57%
Operating transfers out	-	-	-	-	0%
Bond/registered warrant proceeds	-	-	-	-	0%
Capital Improvement	(100,000)	-	(2,188)	97,812	2%
<b>Total other Financing Sources (Uses)</b>	<b>1,175,065</b>	<b>-</b>	<b>725,028</b>	<b>(450,037)</b>	<b>62%</b>
<b><u>NET FUND ACTIVITY</u></b>	<b><u>\$ 101,111</u></b>	<b><u>\$ (10,482)</u></b>	<b><u>\$ 19,823</u></b>	<b><u>\$ (81,288)</u></b>	

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	<b>Redevelopment Fund</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Sales and use taxes	\$ 1,943,539	\$ 136,333	\$ 1,351,856	\$ (591,683)	70%
Franchise Fee & Occupation Tax	34,657	-	-	(34,657)	0%
Interest income	60,391	1,596	11,508	(48,883)	19%
<b>Total Revenues</b>	<b>2,038,587</b>	<b>137,929</b>	<b>1,363,365</b>	<b>(675,222)</b>	<b>67%</b>
<b><u>EXPENDITURES</u></b>					
Professional Services	99,700	533	1,046	(98,654)	1%
Financial / Legal Fees	196,750	-	53,715	(143,036)	27%
Debt service: (Warrants)				-	0%
Principal	750,000	-	-	(750,000)	0%
Interest	761,125	-	308,450	(452,675)	41%
<b>Total Expenditures</b>	<b>1,807,575</b>	<b>533</b>	<b>363,211</b>	<b>(1,444,364)</b>	<b>20%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>231,012</b>	<b>137,396</b>	<b>1,000,154</b>	<b>769,142</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	-	-	-	-	0%
Operating transfers out (OSP)	(245,923)	-	(75,446)	170,477	31%
Bond/registered warrant proceeds	9,615,000	-	1,366	(9,613,634)	0%
Capital Improvement	(4,181,000)	(10,521)	(69,773)	4,111,227	2%
<b>Total other Financing Sources (Uses)</b>	<b>5,188,077</b>	<b>(10,521)</b>	<b>(143,853)</b>	<b>(5,331,930)</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ 5,419,089</b>	<b>\$ 126,875</b>	<b>\$ 856,301</b>	<b>\$ (4,562,788)</b>	

**CITY OF LAVISTA, NEBRASKA**  
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**58% of the Fiscal Year 2021**

	<b>Police Academy Fund</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Academy income	\$ 148,000	\$ 10,500	\$ 140,500	\$ (7,500)	95%
Interest income	423	4	65	(358)	
Other income	-	-	2,304	2,304	0%
<b>Total Revenues</b>	<b>148,423</b>	<b>10,504</b>	<b>142,870</b>	<b>(5,553)</b>	<b>96%</b>
<b><u>EXPENDITURES</u></b>					
Personnel Services	97,692	10,488	57,643	(40,049)	59%
Commodities	2,150	-	1,702	(448)	79%
Contract Services	11,970	283	4,552	(7,418)	38%
Other Charges	4,800	2,488	8,249	3,449	172%
<b>Total Expenditures</b>	<b>116,612</b>	<b>13,259</b>	<b>72,146</b>	<b>(44,466)</b>	<b>62%</b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b><u>31,811</u></b>	<b><u>(2,755)</u></b>	<b><u>70,723</u></b>	<b><u>38,912</u></b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
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><u>NET FUND ACTIVITY</u></b>	<b><u>\$ 31,811</u></b>	<b><u>\$ (2,755)</u></b>	<b><u>\$ 70,723</u></b>	<b><u>\$ 38,912</u></b>	

**CITY OF LAVISTA, NEBRASKA**  
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	<b>TIF 1A</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Property Tax	\$ 305,081	\$ -	\$ -	\$ (305,081)	0%
<b>Total Revenues</b>	<b>305,081</b>	<b>-</b>	<b>-</b>	<b>(305,081)</b>	<b>0%</b>
<b><u>EXPENDITURES</u></b>					
TIF Distributed Funds	349,366	-	47,336	(302,030)	14%
Contract Services	3,051	-	-	(3,051)	0%
<b>Total Expenditures</b>	<b>352,417</b>	<b>-</b>	<b>47,336</b>	<b>(305,081)</b>	
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>(47,336)</b>	<b>-</b>	<b>(47,336)</b>	<b>(0)</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	-	-	-	-	0%
Operating transfers out	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ (47,336)</b>	<b>\$ -</b>	<b>\$ (47,336)</b>	<b>\$ (0)</b>	

**CITY OF LAVISTA, NEBRASKA**  
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	<b>TIF 1B</b>				
	<b><u>Budget</u></b> <b><u>(12 month)</u></b>	<b><u>MTD</u></b> <b><u>Actual</u></b>	<b><u>YTD</u></b> <b><u>Actual</u></b>	<b><u>Over(under)</u></b> <b><u>Budget</u></b>	<b><u>% of Budget</u></b> <b><u>Used</u></b>
<b><u>REVENUES</u></b>					
Property Tax	\$ 418,803	\$ -	\$ -	\$ (418,803)	0%
<b>Total Revenues</b>	<b>418,803</b>	<b>-</b>	<b>-</b>	<b>(418,803)</b>	<b>0%</b>
<b><u>EXPENDITURES</u></b>					
TIF Distributed Funds	429,895	-	15,281	(414,614)	4%
Contract Services	4,188	-	-	(4,188)	0%
<b>Total Expenditures</b>	<b>434,083</b>	<b>-</b>	<b>15,281</b>	<b>(418,802)</b>	
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b>(15,280)</b>	<b>-</b>	<b>(15,281)</b>	<b>(1)</b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in				-	0%
Operating transfers out	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b><u>NET FUND ACTIVITY</u></b>	<b>\$ (15,280)</b>	<b>\$ -</b>	<b>\$ (15,281)</b>	<b>\$ (1)</b>	

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		<b>Sewer Reserve Fund</b>				
		<b><u>Budget</u></b>	<b><u>MTD</u></b>	<b><u>YTD</u></b>	<b><u>Over(under)</u></b>	<b><u>% of Budget</u></b>
		<b><u>(12 month)</u></b>	<b><u>Actual</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>	<b><u>Used</u></b>
<b><u>REVENUES</u></b>						
Interest income	\$	<u>17,747</u>	\$ <u>241</u>	\$ <u>2,859</u>	\$ <u>(14,888)</u>	<u>16%</u>
<b>Total Revenues</b>		<u>17,747</u>	<u>241</u>	<u>2,859</u>	<u>(14,888)</u>	<u>16%</u>
<b><u>EXPENDITURES</u></b>						
Other		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
<b>Total Expenditures</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b><u>REVENUES NET OF EXPENDITURES</u></b>		<u>17,747</u>	<u>241</u>	<u>2,859</u>	<u>(14,888)</u>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating transfers in		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
Operating transfers out		<u>(350,000)</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	<u>0%</u>
<b>Total other Financing Sources (Uses)</b>		<u>(350,000)</u>	<u>-</u>	<u>-</u>	<u>350,000</u>	
<b><u>NET FUND ACTIVITY</u></b>	\$	<u>(332,253)</u>	\$ <u>241</u>	\$ <u>2,859</u>	\$ <u>335,112</u>	



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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>	<u>Over(under)</u> <u>Budget</u>	<u>% of Budget</u> <u>Used</u>
<u>REVENUES</u>					
Interest income	\$ 3,757	\$ 43	513	\$ (3,244)	14%
Total Revenues	<u>3,757</u>	<u>43</u>	<u>513</u>	<u>(3,244)</u>	<u>14%</u>
<u>EXPENDITURES</u>					
Other	-	-	-	-	0%
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<u>REVENUES NET OF EXPENDITURES</u>	<u>3,757</u>	<u>43</u>	<u>513</u>	<u>(3,244)</u>	
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	50,000	-	-	(50,000)	0%
Operating transfers out	-	-	-	-	0%
Total other Financing Sources (Uses)	<u>50,000</u>	<u>-</u>	<u>-</u>	<u>(50,000)</u>	
<u>NET FUND ACTIVITY</u>	\$ <u>53,757</u>	\$ <u>43</u>	\$ <u>513</u>	\$ <u>(53,244)</u>	