

**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**

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	<b>Total All Funds</b>					% of Budget Used
	<u>Budget</u> (12 month)	<u>Three MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>		
<b>OPERATING REVENUES</b>						
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%	
<b>Total Operating Revenues</b>	<b>35,957,739</b>	<b>387,733</b>	<b>4,995,403</b>	<b>(30,962,336)</b>	<b>14%</b>	
<b>OPERATING EXPENDITURES</b>						
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%	
<b>Total Operating Expenditures</b>	<b>34,045,302</b>	<b>4,709,430</b>	<b>8,618,741</b>	<b>(25,426,561)</b>	<b>25%</b>	
<b>OPERATING REVENUES NET OF EXPENDITURES</b>						
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)		
<b>Operating Revenues Net of Expenditures</b>	<b>1,912,437</b>	<b>(4,321,697)</b>	<b>(3,623,338)</b>	<b>(5,535,775)</b>	<b>-</b>	

**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**

	<b>Total All Funds</b>				
	<u>Budget</u> (12 month)	<u>Three MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	Over(under) <u>Budget</u>	% of Budget <u>Used</u>
<b><u>OTHER FINANCING SOURCES &amp; USES</u></b>					
<b><u>TRANSFERS IN</u></b>					
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%
<b>Total Transfers In</b>	<b>5,236,982</b>	<b>555,833</b>	<b>555,833</b>	<b>(4,681,149)</b>	<b>11%</b>
<b><u>TRANSFERS OUT</u></b>					
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	-	-	-	-	-
<b>Total Transfers Out</b>	<b>(5,236,982)</b>	<b>(555,833)</b>	<b>(555,833)</b>	<b>4,681,149</b>	<b>11%</b>
<b><u>NET TRANSFERS</u></b>					
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%
<b>Total Net Transfers</b>	<b>-</b>	<b>-</b>	<b>-</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 Three Month Ending December 30, 2021**

**25% of the Fiscal Year 2022**

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

**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	80,000	103%
Off Street Parking Fund	12,500,000	-	-	(12,500,000)	0%
Redevelopment Fund	15,567,000	-	-	(15,567,000)	0%
<b>Total Bond Proceeds</b>	<b>35,067,000</b>	<b>-</b>	<b>3,080,000</b>	<b>(31,987,000)</b>	<b>9%</b>

**OTHER EXPENDITURES: CAPITAL IMPROVEMENT PROGRAM**

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%
<b>Total Capital Improvement Program</b>	<b>30,215,000</b>	<b>228,200</b>	<b>559,362</b>	<b>(29,655,638)</b>	<b>2%</b>

**OTHER EXPENDITURES: EDP GRANT**

Economic Development Fund	8,088,312	-	-	(8,088,312)	0%
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**NET FUND ACTIVITY**

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)	
<b>Net Activity</b>	<b>\$ (1,323,875)</b>	<b>(4,549,896)</b>	<b>(1,102,700)</b>	<b>221,175</b>	<b>-</b>

**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**

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

**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**

	<b>General Fund</b>				
	<u>Budget</u> (12 month)	<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>
<b>REVENUES</b>					
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%
<b>Total Revenues</b>	<b>22,251,240</b>	<b>180,720</b>	<b>2,342,578</b>	<b>(19,908,662)</b>	<b>11%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<b>21,129,107</b>	<b>1,314,958</b>	<b>3,983,708</b>	<b>(17,145,399)</b>	<b>19%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>1,122,133</b>	<b>(1,134,238)</b>	<b>(1,641,130)</b>	<b>(2,763,263)</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
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%
<b>Total other Financing Sources (Uses)</b>	<b>(893,399)</b>	<b>(22,109)</b>	<b>(22,109)</b>	<b>871,290</b>	
<b>NET FUND ACTIVITY</b>	<b>\$ 228,734</b>	<b>\$ (1,156,347)</b>	<b>\$ (1,663,239.6)</b>	<b>\$ (1,891,974)</b>	

**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**

	<b>Sewer Fund</b>					% of Budget Used
	<u>Budget</u> (12 month)	<u>Three MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>		
<b>REVENUES</b>						
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%
<b>Total Revenues</b>	<b>4,676,939</b>	<b>349,308</b>	<b>1,326,625</b>	<b>(3,350,314)</b>		<b>28%</b>
<b>EXPENDITURES</b>						
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%
<b>Total Expenditures</b>	<b>4,312,258</b>	<b>264,601</b>	<b>841,976</b>	<b>(3,470,282)</b>		<b>20%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>364,681</b>	<b>84,708</b>	<b>484,649</b>	<b>119,968</b>		<b>Note 1</b>
<b>NON-OPERATING REVENUE (EXPENSE)</b>						
Interest income	4,771	329	2,286	(2,485)		48%
	<b>4,771</b>	<b>329</b>	<b>2,286</b>	<b>(2,485)</b>		<b>48%</b>
<b>INCOME (LOSS) BEFORE OPERATING TRANSFERS</b>	<b>369,452</b>	<b>85,037</b>	<b>486,935</b>	<b>117,482</b>		
<b>OTHER FINANCING SOURCES (USES)</b>						
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%
<b>Total other Financing Sources (Uses)</b>	<b>(269,850)</b>	<b>-</b>	<b>(85,187)</b>	<b>184,663</b>		<b>32%</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 99,602</b>	<b>\$ 85,037</b>	<b>\$ 401,747</b>	<b>\$ 302,145</b>		

**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**

	<b>Debt Service Fund</b>					% of Budget Used
	<u>Budget</u> (12 month)	<u>Three MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>		
<b>REVENUES</b>						
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%
<b>Total Revenues</b>	<b>3,821,553</b>	<b>(104,577)</b>	<b>481,953</b>	<b>(3,339,600)</b>		<b>13%</b>
<b>EXPENDITURES</b>						
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%
<b>Total Expenditures</b>	<b>3,458,428</b>	<b>2,524,270</b>	<b>2,731,600</b>	<b>(726,828)</b>		<b>79%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>363,125</b>	<b>(2,628,847)</b>	<b>(2,249,647)</b>	<b>(2,612,772)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>						
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%
<b>Total other Financing Sources (Uses)</b>	<b>(1,144,238)</b>	<b>(533,724)</b>	<b>(533,724)</b>	<b>610,514</b>		
<b>NET FUND ACTIVITY</b>	<b>\$ (781,113)</b>	<b>\$ (3,162,571)</b>	<b>\$ (2,783,371)</b>	<b>\$ (2,002,258)</b>		

**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**

	<b>Capital Fund</b>					<b>% of Budget Used</b>
	<b>Budget (12 month)</b>	<b>Three MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>		
<b>REVENUES</b>						
Interest income	\$ 664	\$ 109	\$ 2,236	\$ 1,572		337%
Grant income	-	-	-	-		0%
Special assessment	-	-	-	-		0%
Other income	-	-	-	-		0%
<b>Total Revenues</b>	<b>664</b>	<b>109</b>	<b>2,236</b>	<b>1,572</b>		<b>337%</b>
<b>EXPENDITURES</b>						
Administration	-	-	-	-		0%
Other	-	-	-	-		0%
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>0%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>664</b>	<b>109</b>	<b>2,236</b>	<b>1,572</b>		
<b>OTHER FINANCING SOURCES (USES)</b>						
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%
<b>Total other Financing Sources (Uses)</b>	<b>(2,965,000)</b>	<b>(193,593)</b>	<b>(390,127)</b>	<b>2,574,873</b>		
<b>NET FUND ACTIVITY</b>	<b>\$ (2,964,336)</b>	<b>\$ (193,484)</b>	<b>\$ (387,891)</b>	<b>\$ 2,576,445</b>		

**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**

	<b>Lottery Fund</b>					% of Budget Used
	<u>Budget</u> (12 month)	<u>Three MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Over(under)</u> <u>Budget</u>		
<b><u>REVENUES</u></b>						
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%
<b>Total Revenues</b>	<b>1,361,363</b>	<b>107,619</b>	<b>328,120</b>	<b>(1,033,243)</b>		<b>24%</b>
<b><u>EXPENDITURES</u></b>						
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%
<b>Total Expenditures</b>	<b>756,877</b>	<b>38,428</b>	<b>115,033</b>	<b>(641,844)</b>		<b>15%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>604,486</b>	<b>69,190</b>	<b>213,087</b>	<b>(391,399)</b>		
<b><u>OTHER FINANCING SOURCES (USES)</u></b>						
Operating transfers in	-	-	-	-		
Operating transfers out (GF, SF, DSF)	(662,360)	-	-	662,360		0%
<b>Total other Financing Sources (Uses)</b>	<b>(662,360)</b>	<b>-</b>	<b>-</b>	<b>662,360</b>		<b>0%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ (57,874)</b>	<b>\$ 69,190</b>	<b>\$ 213,087</b>	<b>\$ 270,961</b>		

**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**

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

**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**

	<b>Off Street Parking</b>					<b>% of Budget Used</b>
	<b>Budget (12 month)</b>	<b>Three MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>		
<b>REVENUES</b>						
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%
<b>Total Revenues</b>	<b>32,028</b>	<b>516</b>	<b>8,287</b>	<b>(23,741)</b>		<b>26%</b>
<b>EXPENDITURES</b>						
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%
<b>Total Expenditures</b>	<b>1,265,821</b>	<b>546,779</b>	<b>581,315</b>	<b>(684,506)</b>		<b>46%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>(1,233,793)</b>	<b>(546,264)</b>	<b>(573,028)</b>	<b>660,765</b>		
<b>OTHER FINANCING SOURCES (USES)</b>						
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%
<b>Total other Financing Sources (Uses)</b>	<b>4,233,847</b>	<b>543,895</b>	<b>521,030</b>	<b>(3,712,817)</b>		<b>12%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ 3,000,054</b>	<b>\$ (2,369)</b>	<b>\$ (51,999)</b>	<b>\$ (3,052,053)</b>		

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
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**25% of the Fiscal Year 2022**

	<b>Redevelopment Fund</b>					% of Budget Used
	<b>Budget (12 month)</b>	<b>Three MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>		
<b>REVENUES</b>						
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%
<b>Total Revenues</b>	<b>2,312,099</b>	<b>(147,082)</b>	<b>345,128</b>	<b>(1,966,971)</b>		<b>15%</b>
<b>EXPENDITURES</b>						
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%
<b>Total Expenditures</b>	<b>1,560,866</b>	<b>9,575</b>	<b>71,128</b>	<b>(1,489,738)</b>		<b>5%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>751,233</b>	<b>(156,658)</b>	<b>274,000</b>	<b>(477,233)</b>		
<b>OTHER FINANCING SOURCES (USES)</b>						
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%
<b>Total other Financing Sources (Uses)</b>	<b>4,878,000</b>	<b>(22,668)</b>	<b>(49,245)</b>	<b>(4,927,245)</b>		
<b>NET FUND ACTIVITY</b>	<b>\$ 5,629,233</b>	<b>\$ (179,326)</b>	<b>\$ 224,756</b>	<b>\$ (5,404,477)</b>		

**CITY OF LAVISTA, NEBRASKA**  
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**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
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**25% of the Fiscal Year 2022**

**Police Academy Fund**

	<u>Budget</u> (12 month)	<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>
<b>REVENUES</b>					
Academy income	\$ 172,000	\$ -	\$ 154,375	\$ (17,625)	90%
Interest income	58	26	43	(15)	73%
Other income	-	-	-	-	0%
<b>Total Revenues</b>	<b>172,058</b>	<b>26</b>	<b>154,418</b>	<b>(17,640)</b>	<b>90%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<b>192,250</b>	<b>10,818</b>	<b>28,206</b>	<b>(164,044)</b>	<b>15%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>(20,192)</b>	<b>(10,792)</b>	<b>126,212</b>	<b>146,404</b>	
<b>OTHER FINANCING SOURCES (USES)</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>NET FUND ACTIVITY</b>	<b>\$ (20,192)</b>	<b>\$ (10,792)</b>	<b>\$ 126,212</b>	<b>\$ 146,404</b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
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25% of the Fiscal Year 2022

	<b>TIF 1A</b>				
	<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>
<b><u>REVENUES</u></b>					
Property Tax	\$ 514,534	\$ -	\$ -	\$ (514,534)	0%
<b>Total Revenues</b>	<b><u>514,534</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(514,534)</u></b>	<b><u>0%</u></b>
<b><u>EXPENDITURES</u></b>					
TIF Distributed Funds	509,389	-	136,153	(373,236)	27%
Contract Services	5,145	-	-	(5,145)	0%
<b>Total Expenditures</b>	<b><u>514,534</u></b>	<b><u>-</u></b>	<b><u>136,153</u></b>	<b><u>(378,381)</u></b>	<b><u>-</u></b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(136,153)</u></b>	<b><u>(136,153)</u></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><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	
<b><u>NET FUND ACTIVITY</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (136,153)</u></b>	<b><u>\$ (136,153)</u></b>	

**CITY OF LAVISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
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**25% of the Fiscal Year 2022**

	<b>TIF 1B</b>				
	<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>
<b><u>REVENUES</u></b>					
Property Tax	\$ 806,735	\$ -	\$ -	\$ (806,735)	0%
<b>Total Revenues</b>	<b><u>806,735</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(806,735)</u></b>	<b><u>0%</u></b>
<b><u>EXPENDITURES</u></b>					
TIF Distributed Funds	798,668	-	53,192	(745,476)	7%
Contract Services	8,067	-	-	(8,067)	0%
<b>Total Expenditures</b>	<b><u>806,735</u></b>	<b><u>-</u></b>	<b><u>53,192</u></b>	<b><u>(753,543)</u></b>	<b><u>-</u></b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(53,192)</u></b>	<b><u>(53,192)</u></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><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>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (53,192)</u></b>	<b><u>\$ (53,192)</u></b>	

**CITY OF LAVISTA, NEBRASKA**  
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**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
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**25% of the Fiscal Year 2022**

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

**CITY OF LAVISTA, NEBRASKA**  
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	<b>Qualified Sinking Fund</b>				
	<b>Budget (12 month)</b>	<b>Three MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
<b><u>REVENUES</u></b>					
Interest income	\$ 1,848	\$ 133	\$ 391	\$ (1,457)	21%
<b>Total Revenues</b>	<b><u>1,848</u></b>	<b><u>133</u></b>	<b><u>391</u></b>	<b><u>(1,457)</u></b>	<b><u>21%</u></b>
<b><u>EXPENDITURES</u></b>					
Other	-	-	-	-	0%
<b>Total Expenditures</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>
<b><u>REVENUES NET OF EXPENDITURES</u></b>	<b><u>1,848</u></b>	<b><u>133</u></b>	<b><u>391</u></b>	<b><u>(1,457)</u></b>	
<b><u>OTHER FINANCING SOURCES (USES)</u></b>					
Operating transfers in	125,000	-	-	(125,000)	0%
Operating transfers out	-	-	-	-	0%
<b>Total other Financing Sources (Uses)</b>	<b><u>125,000</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>(125,000)</u></b>	
<b><u>NET FUND ACTIVITY</u></b>	<b><u>\$ 126,848</u></b>	<b><u>\$ 133</u></b>	<b><u>\$ 391</u></b>	<b><u>\$ (126,457)</u></b>	