

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

A-3

Total All Funds

	Budget (12 month)	Fifth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OPERATING REVENUES					
General Fund	\$ 24,324,606	\$ 1,702,186	\$ 5,667,037	\$(18,657,569)	23%
Sewer Fund	4,908,972	337,318	1,914,617	(2,994,355)	39%
Debt Service Fund	18,862,129	376,173	1,192,702	(17,669,427)	6%
Capital Improvement Fund	352,305	3,107	13,302	(339,003)	4%
Lottery Fund	1,227,368	93,608	489,235	(738,133)	40%
Economic Development Program Fund	145,747	1,374	62,054	(83,693)	43%
Off Street Parking Fund	1,010	5,286	34,059	33,049	3372%
Redevelopment Fund	2,507,774	298,108	937,010	(1,570,764)	37%
Police Academy	214,640	34	185,458	(29,182)	86%
TIF 1A	389,569	—	—	(389,569)	—%
TIF 1B	491,954	—	—	(491,954)	—%
Sewer Reserve Fund	6,910	116	615	(6,295)	9%
Qualified Sinking Fund	2,740	577	2,416	(324)	88%
TIF 1C	48,302	—	—	(48,302)	—%
TIF 1D	21,672	—	—	(21,672)	—%
Total Operating Revenues	53,505,699	2,817,888	10,498,507	(43,007,192)	20%

OPERATING EXPENDITURES

General Fund	23,417,380	1,688,002	7,818,773	(15,598,607)	33%
Sewer Fund	4,532,332	78,584	1,338,694	(3,193,638)	30%
Debt Service Fund	3,060,191	18,330	2,286,132	(774,058)	75%
Capital Improvement Fund	—	—	—	—	—%
Lottery Fund	834,174	50,374	244,679	(589,495)	29%
Economic Development Program Fund	1,149,636	—	1,101,154	(48,482)	96%
Off Street Parking Fund	1,986,079	16,222	686,610	(1,299,469)	35%
Redevelopment Fund	2,966,664	1,432	222,811	(2,743,853)	8%
Police Academy	202,265	15,261	81,485	(120,779)	40%
TIF 1A	389,569	—	—	(389,569)	—%
TIF 1B	491,954	—	—	(491,954)	—%
Sewer Reserve Fund	—	—	—	—	—%
Qualified Sinking Fund	—	—	—	—	—%
TIF 1C	48,302	—	—	(48,302)	—%
TIF 1D	21,672	—	—	(21,672)	—%
Total Operating Expenditures	39,100,216	1,868,205	13,780,338	(25,319,878)	35%

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Total All Funds

Budget	Fifth MTD	YTD	Over(under)	% of Budget
(12 month)	Actual	Actual	Budget	Used

**OPERATING REVENUES NET
OF EXPENDITURES**

General Fund	907,226	14,184	(2,151,736)	(3,058,962)
Sewer Fund	376,640	258,735	575,923	199,283
Debt Service Fund	15,801,938	357,843	(1,093,430)	(16,895,368)
Capital Improvement Fund	352,305	3,107	13,302	(339,003)
Lottery Fund	393,195	43,234	244,557	(148,638)
Economic Development Program Fund	(1,003,889)	1,374	(1,039,100)	(35,211)
Off Street Parking Fund	(1,985,069)	(10,936)	(652,551)	1,332,519
Redevelopment Fund	(458,890)	296,676	714,199	1,173,088
Police Academy	12,375	(15,227)	103,973	91,597
TIF 1A	—	—	—	—
TIF 1B	—	—	—	—
Sewer Reserve Fund	6,910	116	615	(6,295)
Qualified Sinking Fund	2,740	577	2,416	(324)
TIF 1C	—	—	—	—
TIF 1D	—	—	—	—
Operating Revenues Net of Expenditures	14,405,482	949,682	(3,281,832)	(17,687,314)

**OTHER FINANCING
SOURCES & USES**

TRANSFERS IN

General Fund	523,100	—	298,669	(224,431)	57%
Sewer Fund	700	—	—	(700)	—%
Debt Service Fund	300,000	—	300,000	—	100%
Capital Improvement Fund	6,850,000	—	—	(6,850,000)	—%
Lottery Fund	—	—	—	—	
Economic Development Program Fund	1,034,681	—	—	(1,034,681)	
Off Street Parking Fund	2,682,624	—	—	(2,682,624)	—%
Redevelopment Fund	—	—	—	—	
Police Academy	—	—	—	—	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	220,633	—	220,633	—	
Qualified Sinking Fund	250,000	—	—	(250,000)	—%

CITY OF LA VISTA, NEBRASKA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
 For the Fifth Month Ending February 28, 2023
 42% of the Fiscal Year 2023

TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Total Transfers In	<u>11,861,738</u>	<u>—</u>	<u>819,302</u>	<u>(11,042,436)</u>	<u>7%</u>

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Total All Funds

	Budget (12 month)	Fifth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
TRANSFERS OUT					
General Fund	(2,330,536)	—	(300,000)	2,030,536	13%
Sewer Fund	(220,633)	—	(220,633)	—	
Debt Service Fund	(8,286,769)	—	—	8,286,769	—%
Capital Improvement Fund	—	—	—	—	
Lottery Fund	(723,800)	—	—	723,800	—%
Economic Development Program Fund	—	—	—	—	
Off Street Parking Fund	(300,000)	—	(298,669)	1,331	
Redevelopment Fund	—	—	—	—	
Police Academy	—	—	—	—	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	—	—	—	—	
Qualified Sinking Fund	—	—	—	—	
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Total Transfers Out	(11,861,738)	—	(819,302)	11,042,436	7%

NET TRANSFERS

General Fund	(1,807,436)	—	(1,331)	1,806,105	—%
Sewer Fund	(219,933)	—	(220,633)	(700)	100%
Debt Service Fund	(7,986,769)	—	300,000	8,286,769	
Capital Improvement Fund	6,850,000	—	—	(6,850,000)	—%
Lottery Fund	(723,800)	—	—	723,800	—%
Economic Development Program Fund	1,034,681	—	—	(1,034,681)	
Off Street Parking Fund	2,382,624	—	(298,669)	(2,681,293)	
Redevelopment Fund	—	—	—	—	
Police Academy	—	—	—	—	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	220,633	—	220,633	—	100%
Qualified Sinking Fund	250,000	—	—	(250,000)	—%
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Total Net Transfers	—	—	—	—	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

	Total All Funds				
	Budget (12 month)	Fifth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OTHER REVENUE: BOND PROCEEDS					
Sewer Fund	—	—	—	—	
Capital Improvement Fund	—	—	—	—	
Economic Development Program Fund	—	—	—	—	
Off Street Parking Fund	—	—	—	—	
Redevelopment Fund	—	—	—	—	
Total Bond Proceeds	—	—	—	—	
OTHER EXPENDITURES: CIP					
Sewer Fund	2,720,000	29	1,529	(2,718,471)	—%
Capital Improvement Fund	7,874,305	—	405,771	(7,468,534)	5%
Off Street Parking Fund	9,354,000	663,865	4,405,845	(4,948,155)	47%
Redevelopment Fund	17,786,142	99,864	5,374,145	(12,411,997)	30%
Total Capital Improvement	37,734,447	763,758	10,187,290	(27,547,157)	27%
OTHER EXPENDITURES: GRANTS					
Economic Development Program Fund	5,500,000	230,271	1,579,031	(3,920,969)	29%
Total Grants	5,500,000	230,271	1,579,031	(3,920,969)	29%
NET FUND ACTIVITY					
General Fund	(900,210)	14,184	(2,153,067)	(1,252,857)	
Sewer Fund	(2,563,293)	258,706	353,761	2,917,054	
Debt Service Fund	7,815,169	357,843	(793,430)	(8,608,599)	
Capital Improvement Fund	(672,000)	3,107	(392,469)	279,531	
Lottery Fund	(330,605)	43,234	244,557	575,162	
Economic Development Program Fund	(5,469,208)	(228,897)	(2,618,131)	2,851,077	
Off Street Parking Fund	(8,956,445)	(674,801)	(5,357,065)	3,599,381	
Redevelopment Fund	(18,245,032)	196,812	(4,659,947)	13,585,085	
Police Academy	12,375	(15,227)	103,973	91,597	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	227,543	116	221,248	(6,295)	
Qualified Sinking Fund	252,740	577	2,416	(250,324)	
TIF 1C	—	—	—	—	

CITY OF LA VISTA, NEBRASKA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
 For the Fifth Month Ending February 28, 2023
 42% of the Fiscal Year 2023

TIF 1D		—	—	—	—
Net Activity		(28,828,965)	(44,347)	(15,048,152)	13,780,812

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Total All Funds

	Ending Fund Balance As of		
	9/30/2023	2/28/2023	Variance
FUND BALANCE			
General Fund	14,796,731	14,220,430	(576,301)
Sewer Fund	1,050,539	3,904,020	2,853,481
Debt Service Fund	11,273,864	2,997,293	(8,276,571)
Capital Improvement Fund	2,166,423	2,650,383	483,960
Lottery Fund	4,607,532	4,916,317	308,785
Economic Development Program Fund	—	2,371,994	2,371,994
Off Street Parking Fund	583,255	3,586,344	3,003,089
Redevelopment Fund	3,907,240	18,019,035	14,111,795
Police Academy	142,152	237,661	95,509
TIF 1A	—	—	—
TIF 1B	—	—	—
Sewer Reserve Fund	2,195,066	2,188,779	(6,287)
Qualified Sinking Fund	781,626	531,474	(250,152)
TIF 1C	—	—	—
TIF 1D	\$ —	—	—
Net Fund Balance	\$ 41,504,428	\$ 55,623,730	\$ 14,119,302

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

General Fund

	Budget (12 month)	Fifth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property taxes	\$ 11,152,784	\$ 585,804	\$ 1,208,269	\$ (9,944,515)	11%
Sales and use taxes	4,917,452	569,627	1,740,533	(3,176,919)	35%
Motor vehicle taxes	516,364	34,079	192,999	(323,365)	37%
Payments in Lieu of taxes	202,989	—	—	(202,989)	—%
State revenue	2,103,008	156,336	878,992	(1,224,016)	42%
Occupation and franchise taxes	4,032,382	298,218	1,237,775	(2,794,607)	31%
Licenses and permits	524,122	22,924	163,936	(360,186)	31%
Interest income	26,300	6,969	37,181	10,881	141%
Recreation Revenue	190,450	10,803	63,779	(126,671)	33%
Grant Income	245,910	2,974	45,654	(200,256)	19%
Other	312,128	14,453	97,919	(214,209)	31%
Garage fees	100,717	—	—	(100,717)	—%
Total Revenues	24,324,606	1,702,186	5,667,037	(18,657,569)	23%
EXPENDITURES					
Administrative Services	611,240	46,218	240,693	(370,547)	39%
Mayor and Council	234,488	13,172	78,449	(156,038)	33%
Boards & Commissions	7,154	340	1,607	(5,547)	22%
Building Maintenance	793,780	31,016	188,670	(605,110)	24%
Administration	745,600	45,159	268,393	(477,208)	36%
Police and Animal Control	6,460,467	495,178	2,332,356	(4,128,110)	36%
Fire	2,821,318	225,186	1,127,647	(1,693,671)	40%
Community Development	769,345	49,937	260,426	(508,919)	34%
Public Works	4,712,703	292,966	1,493,777	(3,218,926)	32%
Recreation	1,023,745	53,139	267,109	(756,636)	26%
Library	1,125,468	70,028	400,314	(725,154)	36%
Information Technology	549,126	100,714	235,425	(313,701)	43%
Human Resources	1,108,281	71,887	384,281	(724,000)	35%
Public Transportation	128,328	8,732	36,459	(91,869)	28%
Finance	647,835	81,260	266,613	(381,222)	41%
Communication	309,992	27,996	124,609	(185,383)	40%
Capital outlay	1,368,510	75,075	111,946	(1,256,564)	8%
Total Expenditures	23,417,380	1,688,002	7,818,773	(15,598,607)	33%
REVENUES NET OF EXPENDITURES	907,226	14,184	(2,151,736)	(3,058,962)	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

General Fund

	Budget (12 month)	Fifth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	523,100	—	298,669	(224,431)	57%
Operating transfers out (DSF, OSP, CIP)	(2,330,536)	—	(300,000)	2,030,536	13%
Total other Financing Sources (Uses)	(1,807,436)	—	(1,331)	1,806,105	—%
NET FUND ACTIVITY	\$ (900,210)	\$ 14,184	\$ (2,153,067)	\$ (1,252,857)	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Sewer Fund

	Budget (12 month)	Fifth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
User fees	\$ 4,780,971	\$ 333,299	\$ 1,893,575	\$ (2,887,396)	40%
Service charge and hook-up fees	125,110	1,309	9,869	(115,241)	8%
Miscellaneous	21	2	9	(12)	41%
Total Revenues	<u>4,906,102</u>	<u>334,610</u>	<u>1,903,453</u>	<u>(3,002,649)</u>	<u>39%</u>
EXPENDITURES					
Personnel Services	678,116	48,268	244,107	(434,009)	36%
Commodities	36,064	1,948	11,662	(24,403)	32%
Contract Services	3,427,689	14,423	812,985	(2,614,704)	24%
Maintenance	71,466	13,317	19,388	(52,078)	27%
Other	15,593	27	(1,133)	(16,726)	(7)%
Storm Water	59,926	600	1,800	(58,126)	3%
Capital Outlay	243,478	—	249,885	6,407	103%
Debt service					
Principal	—	—	—	—	—%
Interest	—	—	—	—	—%
Total Expenditures	<u>4,532,332</u>	<u>78,584</u>	<u>1,338,694</u>	<u>(3,193,638)</u>	<u>30%</u>
OPERATING INCOME (LOSS)	<u>373,770</u>	<u>256,027</u>	<u>564,759</u>	<u>190,989</u>	
NON-OPERATING REVENUE					
Interest income	<u>2,870</u>	<u>2,708</u>	<u>11,164</u>	<u>8,294</u>	<u>389%</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>2,870</u>	<u>2,708</u>	<u>11,164</u>	<u>8,294</u>	<u>389%</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	700	—	—	(700)	—%
Operating transfers out	(220,633)	—	(220,633)	—	100%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(2,720,000)	(29)	(1,529)	2,718,471	—%
Total other Financing Sources (Uses)	<u>(2,939,933)</u>	<u>(29)</u>	<u>(222,162)</u>	<u>2,717,771</u>	<u>8%</u>
NET INCOME (LOSS)	<u>\$ (2,563,293)</u>	<u>\$ 258,706</u>	<u>\$ 353,761</u>	<u>\$ 2,917,054</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Debt Service Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Taxes	\$ 898,223	\$ 47,645	\$ 100,708	\$ (797,515)	11%
Sales and use taxes	2,430,603	284,814	870,267	(1,560,337)	36%
Motor vehicle taxes	3,636	—	566	(3,070)	16%
Payments in Lieu of taxes	20,298	—	—	(20,298)	—%
Other (Assessments/Fire Reimbursement)	504,338	42,028	210,140	(294,198)	42%
Interest income	5,030	1,687	11,021	5,991	219%
Bond Proceeds	15,000,000	—	—	(15,000,000)	—%
Total Revenues	18,862,129	376,173	1,192,702	(17,669,427)	6%
EXPENDITURES					
Administration	69,507	305	815	(68,692)	1%
Fire Contract Bond	218,051	18,025	90,125	(127,926)	41%
Debt service					
Principal	2,100,000	—	2,006,500	(93,500)	96%
Interest	672,633	—	188,693	(483,940)	28%
Total Expenditures	3,060,191	18,330	2,286,132	(774,058)	75%
REVENUES NET OF EXPENDITURES	15,801,938	357,843	(1,093,430)	(16,895,368)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF Hwy Alloc)	300,000	—	300,000	—	100%
Operating transfers out (CIP, OSP)	(8,286,769)	—	—	8,286,769	—%
Total other Financing Sources (Uses)	(7,986,769)	—	300,000	8,286,769	
NET FUND ACTIVITY	\$ 7,815,169	\$ 357,843	\$ (793,430)	\$ (8,608,599)	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Capital Improvement Program Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 22,305	\$ 3,107	\$ 13,302	\$ (9,003)	60%
Grant income	330,000	—	—	(330,000)	—%
Special assessment	—	—	—	—	—%
Other income	—	—	—	—	—%
Total Revenues	352,305	3,107	13,302	(339,003)	4%
EXPENDITURES					
Administration	—	—	—	—	—%
Other	—	—	—	—	—%
Total Expenditures	—	—	—	—	—%
REVENUES NET OF EXPENDITURES	352,305	3,107	13,302	(339,003)	
OTHER FINANCING SOURCES (USES)					
				—	
Operating transfers in (GF, DSF, LF)	6,850,000	—	—	(6,850,000)	—%
Operating transfers out (DSF)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital outlay	(7,874,305)	—	(405,771)	7,468,534	5%
Total other Financing Sources (Uses)	(1,024,305)	—	(405,771)	618,534	40%
NET FUND ACTIVITY	\$ (672,000)	\$ 3,107	\$ (392,469)	\$ 279,531	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Lottery Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Lottery Rev/Community Betterment	\$ 900,000	\$ 66,619	\$ 357,560	\$ (542,440)	40%
Lottery Tax Form 51	313,043	26,647	130,483	(182,561)	42%
Interest income	14,325	342	1,192	(13,133)	8%
Miscellaneous / Other	—	—	—	—	—%
Total Revenues	1,227,368	93,608	489,235	(738,133)	40%
EXPENDITURES					
Professional Services	109,580	2,480	27,280	(82,300)	25%
Salute to Summer	—	—	—	—	—%
Community Events	361,550	20,246	85,915	(275,635)	24%
Events - Marketing	50,000	—	—	(50,000)	—%
Recreation Events	—	—	—	—	—%
Concert & Movie Nights	—	—	—	—	—%
State Taxes	313,043	27,647	131,483	(181,561)	42%
Total Expenditures	834,174	50,374	244,679	(589,495)	29%
REVENUES NET OF EXPENDITURES	393,195	43,234	244,557	(148,638)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	
Operating transfers out (GF, SF, DSF, CIP)	(723,800)	—	—	723,800	—%
Total other Financing Sources (Uses)	(723,800)	—	—	723,800	—%
NET FUND ACTIVITY	\$ (330,605)	\$ 43,234	\$ 244,557	\$ 575,162	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Economic Development Program Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Other Income (Grant Payments)	\$ 145,747	\$ —	\$ 54,175	\$ (91,572)	37%
Interest income	—	1,374	7,879	7,879	—%
Total Revenues	145,747	1,374	62,054	(83,693)	43%
EXPENDITURES					
Professional Services	—	—	—	—	—%
Financial / Legal Fees	500	—	400	(100)	80%
Debt service: (Warrants)					
Principal	1,050,000	—	1,050,000	—	100%
Interest	99,136	—	50,754	(48,382)	51%
Total Expenditures	1,149,636	—	1,101,154	(48,482)	96%
REVENUES NET OF EXPENDITURES	(1,003,889)	1,374	(1,039,100)	(35,211)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF)	1,034,681	—	—	(1,034,681)	—%
Operating transfers out	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Community Development - Grant	(5,500,000)	(230,271)	(1,579,031)	3,920,969	29%
Total other Financing Sources (Uses)	(4,465,319)	(230,271)	(1,579,031)	2,886,288	35%
NET FUND ACTIVITY	\$ (5,469,208)	\$ (228,897)	\$ (2,618,131)	\$ 2,851,077	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Off Street Parking Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Garage fees	\$ —	\$ 482	\$ 7,973	\$ 7,973	—%
Interest income	1,010	4,804	26,086	25,076	2583%
Total Revenues	<u>1,010</u>	<u>5,286</u>	<u>34,059</u>	<u>33,049</u>	<u>3372%</u>
EXPENDITURES					
General & Administrative	1,480	—	100	(1,380)	7%
Professional Services	170,465	16,222	87,382	(83,083)	51%
Maintenance	16,155	—	88	(16,067)	1%
Commodities	11,210	—	—	(11,210)	—%
Debt service:					
Principal	1,210,000	—	578,500	(631,500)	48%
Interest	576,769	—	20,540	(556,229)	4%
Total Expenditures	<u>1,986,079</u>	<u>16,222</u>	<u>686,610</u>	<u>(1,299,469)</u>	<u>35%</u>
REVENUES NET OF EXPENDITURES	<u>(1,985,069)</u>	<u>(10,936)</u>	<u>(652,551)</u>	<u>1,332,519</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF, RDF)	2,682,624	—	—	(2,682,624)	—%
Operating transfers out	(300,000)	—	(298,669)	1,331	100%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(9,354,000)	(663,865)	(4,405,845)	4,948,155	47%
Total other Financing Sources (Uses)	<u>(6,971,376)</u>	<u>(663,865)</u>	<u>(4,704,514)</u>	<u>2,266,862</u>	<u>67%</u>
NET FUND ACTIVITY	<u><u>\$ (8,956,445)</u></u>	<u><u>\$ (674,801)</u></u>	<u><u>\$ (5,357,065)</u></u>	<u><u>\$ 3,599,381</u></u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Redevelopment Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Sales and use taxes	\$ 2,430,603	\$ 284,814	\$ 870,267	(1,560,337)	36%
Occupation and franchise taxes	57,586	18	118	(57,468)	—%
Interest income	19,585	13,276	66,626	47,041	340%
Total Revenues	2,507,774	298,108	937,010	(1,570,764)	37%
EXPENDITURES					
Professional Services	285,000	1,432	30,730	(254,270)	11%
Financial / Legal Fees	1,750	—	450	(1,300)	26%
Debt service: (Warrants)				—	—%
Principal	1,350,000	—	—	(1,350,000)	—%
Interest	1,329,914	—	191,632	(1,138,282)	14%
Total Expenditures	2,966,664	1,432	222,811	(2,743,853)	8%
REVENUES NET OF EXPENDITURES	(458,890)	296,676	714,199	1,173,088	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out (OSP)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(17,786,142)	(99,864)	(5,374,145)	12,411,997	30%
Total other Financing Sources (Uses)	(17,786,142)	(99,864)	(5,374,145)	12,411,997	
NET FUND ACTIVITY	<u>\$(18,245,032)</u>	<u>\$ 196,812</u>	<u>\$ (4,659,947)</u>	<u>\$ 13,585,085</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Police Academy Fund

	Budget	Fifth MTD	YTD	Over(under)	% of budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Academy income	\$ 214,500	\$ —	\$ 185,074	\$ (29,426)	86%
Interest income	140	34	385	245	275%
Other income	—	—	—	—	—%
Total Revenues	<u>214,640</u>	<u>34</u>	<u>185,458</u>	<u>(29,182)</u>	<u>86%</u>
EXPENDITURES					
Personnel Services	184,165	14,044	71,440	(112,724)	39%
Commodities	2,150	—	1,281	(869)	60%
Contract Services	10,450	630	3,447	(7,003)	33%
Other Charges	5,500	587	5,317	(183)	97%
Total Expenditures	<u>202,265</u>	<u>15,261</u>	<u>81,485</u>	<u>(120,779)</u>	<u>40%</u>
REVENUES NET OF EXPENDITURES	<u>12,375</u>	<u>(15,227)</u>	<u>103,973</u>	<u>91,597</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF)	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
NET FUND ACTIVITY	<u>\$ 12,375</u>	<u>\$ (15,227)</u>	<u>\$ 103,973</u>	<u>\$ 91,597</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

TIF 1A Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 389,569	\$ —	\$ —	(389,569)	—%
Total Revenues	<u>389,569</u>	<u>—</u>	<u>—</u>	<u>(389,569)</u>	<u>—%</u>
EXPENDITURES					
TIF Distributed Funds	385,673	—	—	(385,673)	—%
Contract Services	3,896	—	—	(3,896)	—%
Total Expenditures	<u>389,569</u>	<u>—</u>	<u>—</u>	<u>(389,569)</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
NET FUND ACTIVITY	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

TIF 1B Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 491,954	\$ —	\$ —	(491,954)	—%
Total Revenues	<u>491,954</u>	<u>—</u>	<u>—</u>	<u>(491,954)</u>	<u>—%</u>
EXPENDITURES					
TIF Distributed Funds	487,034	—	—	(487,034)	—%
Contract Services	4,920	—	—	(4,920)	—%
Total Expenditures	<u>491,954</u>	<u>—</u>	<u>—</u>	<u>(491,954)</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
NET FUND ACTIVITY	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	<u><u>\$ —</u></u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Sewer Reserve Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 6,910	\$ 116	\$ 615	(6,295)	9%
Total Revenues	<u>6,910</u>	<u>116</u>	<u>615</u>	<u>(6,295)</u>	<u>9%</u>
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>6,910</u>	<u>116</u>	<u>615</u>	<u>(6,295)</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	220,633	—	220,633	—	100%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>220,633</u>	<u>—</u>	<u>220,633</u>	<u>—</u>	
NET FUND ACTIVITY	<u>\$ 227,543</u>	<u>\$ 116</u>	<u>\$ 221,248</u>	<u>\$ (6,295)</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

Qualified Sinking Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 2,740	\$ 577	\$ 2,416	(324)	88%
Total Revenues	<u>2,740</u>	<u>577</u>	<u>2,416</u>	<u>(324)</u>	<u>88%</u>
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>2,740</u>	<u>577</u>	<u>2,416</u>	<u>(324)</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	250,000	—	—	(250,000)	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>250,000</u>	<u>—</u>	<u>—</u>	<u>(250,000)</u>	
NET FUND ACTIVITY	<u>\$ 252,740</u>	<u>\$ 577</u>	<u>\$ 2,416</u>	<u>\$ (250,324)</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

TIF 1C Fund

	Budget	Fifth MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 48,302	\$ —	\$ —	(48,302)	—%
Total Revenues	<u>48,302</u>	<u>—</u>	<u>—</u>	<u>(48,302)</u>	<u>—%</u>
EXPENDITURES					
TIF Distributed Funds	47,819	—	—	(47,819)	—%
Contract Services	483	—	—	(483)	—%
Total Expenditures	<u>48,302</u>	<u>—</u>	<u>—</u>	<u>(48,302)</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
NET FUND ACTIVITY	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fifth Month Ending February 28, 2023
42% of the Fiscal Year 2023

TIF 1D Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Tax	\$ 21,672	\$ —	\$ —	(21,672)	—%
Total Revenues	<u>21,672</u>	<u>—</u>	<u>—</u>	<u>(21,672)</u>	<u>—%</u>
EXPENDITURES					
TIF Distributed Funds	21,455	—	—	(21,455)	—%
Contract Services	217	—	—	(217)	—%
Total Expenditures	<u>21,672</u>	<u>—</u>	<u>—</u>	<u>(21,672)</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
NET FUND ACTIVITY	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	