

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Eighth Month Ending May 31, 2023**  
**67% of the Fiscal Year 2023**

A-3

**Total All Funds**

	<b>Budget</b> <b>(12 month)</b>	<b>Eighth MTD</b> <b>Actual</b>	<b>YTD</b> <b>Actual</b>	<b>Over(under)</b> <b>Budget</b>	<b>% of Budget</b> <b>Used</b>
<b>OPERATING REVENUES</b>					
General Fund	\$ 24,324,606	\$ 1,773,635	\$ 14,394,775	\$ (9,929,832)	59%
Sewer Fund	4,908,972	462,907	3,257,894	(1,651,078)	66%
Debt Service Fund	18,862,129	366,414	2,489,029	(16,373,099)	13%
Capital Improvement Fund	352,305	9,250	32,629	(319,676)	9%
Lottery Fund	1,227,368	109,771	827,309	(400,059)	67%
Economic Development Program Fund	145,747	33,485	167,734	21,987	115%
Off Street Parking Fund	1,010	7,648	54,635	53,625	5409%
Redevelopment Fund	2,507,774	320,524	1,807,563	(700,212)	72%
Police Academy	214,640	158	185,667	(28,973)	87%
TIF 1A	389,569	191,906	191,906	(197,663)	49%
TIF 1B	491,954	242,341	242,341	(249,613)	49%
Sewer Reserve Fund	6,910	597	17,655	10,745	255%
Qualified Sinking Fund	2,740	1,862	6,186	3,446	226%
TIF 1C	48,302	23,794	23,794	(24,508)	49%
TIF 1D	21,672	10,676	10,676	(10,996)	49%
<b>Total Operating Revenues</b>	<b>53,505,699</b>	<b>3,554,969</b>	<b>23,709,793</b>	<b>(29,795,906)</b>	<b>44%</b>

**OPERATING EXPENDITURES**

General Fund	23,417,380	1,851,306	13,515,271	(9,902,109)	58%
Sewer Fund	4,472,406	116,408	2,640,399	(1,832,007)	59%
Debt Service Fund	3,060,191	20,283	2,397,933	(662,258)	78%
Capital Improvement Fund	—	—	—	—	—%
Lottery Fund	834,174	78,677	511,871	(322,302)	61%
Economic Development Program Fund	1,149,636	—	1,149,936	300	100%
Off Street Parking Fund	1,986,079	26,791	1,006,940	(979,140)	51%
Redevelopment Fund	2,966,664	—	704,368	(2,262,296)	24%
Police Academy	202,265	15,853	137,922	(64,343)	68%
TIF 1A	389,569	1,919	1,919	(387,650)	—%
TIF 1B	491,954	2,423	2,423	(489,531)	—%
Sewer Reserve Fund	—	—	—	—	—%
Qualified Sinking Fund	—	—	—	—	—%
TIF 1C	48,302	238	238	(48,064)	—%
TIF 1D	21,672	107	107	(21,565)	—%
<b>Total Operating Expenditures</b>	<b>39,040,290</b>	<b>2,114,005</b>	<b>22,069,327</b>	<b>(16,970,964)</b>	<b>57%</b>

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**For the Eighth Month Ending May 31, 2023**  
**67% of the Fiscal Year 2023**

**Total All Funds**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>OPERATING REVENUES NET OF EXPENDITURES</b>					
General Fund	907,226	(77,671)	879,503	(27,723)	
Sewer Fund	436,566	346,499	617,496	180,929	
Debt Service Fund	15,801,938	346,132	91,096	(15,710,842)	
Capital Improvement Fund	352,305	9,250	32,629	(319,676)	
Lottery Fund	393,195	31,095	315,438	(77,757)	
Economic Development Program Fund	(1,003,889)	33,485	(982,201)	21,687	
Off Street Parking Fund	(1,985,069)	(19,143)	(952,304)	1,032,765	
Redevelopment Fund	(458,890)	320,524	1,103,194	1,562,084	
Police Academy	12,375	(15,696)	47,745	35,370	
TIF 1A	—	189,987	189,987	189,987	
TIF 1B	—	239,918	239,918	239,918	
Sewer Reserve Fund	6,910	597	17,655	10,745	
Qualified Sinking Fund	2,740	1,862	6,186	3,446	
TIF 1C	—	23,556	23,556	23,556	
TIF 1D	—	10,569	10,569	10,569	
<b>Operating Revenues Net of Expenditures</b>	<b>14,465,408</b>	<b>1,440,964</b>	<b>1,640,466</b>	<b>(12,824,942)</b>	

**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	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)	—%
TIF 1C	—	—	—	—	

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TIF 1D					
<b>Total Transfers In</b>	<u>11,861,738</u>	<u>1,034,681</u>	<u>1,853,983</u>	<u>(10,007,755)</u>	<u>16%</u>

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**67% of the Fiscal Year 2023**

**Total All Funds**

	<b>Budget (12 month)</b>	<b>Eighth MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
<b>TRANSFERS OUT</b>					
General Fund	(2,330,536)	(1,034,681)	(1,334,681)	995,855	57%
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	—	—	—	—	
<b>Total Transfers Out</b>	<b>(11,861,738)</b>	<b>(1,034,681)</b>	<b>(1,853,983)</b>	<b>10,007,755</b>	<b>16%</b>

**NET TRANSFERS**

General Fund	(1,807,436)	(1,034,681)	(1,036,012)	771,424	57%
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	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	—	—	—	—	
<b>Total Net Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	

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	Total All Funds				
	Budget (12 month)	Eighth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
<b>OTHER REVENUE: BOND PROCEEDS</b>					
Sewer Fund	—	—	—	—	
Capital Improvement Fund	—	—	—	—	
Economic Development Program Fund	—	—	—	—	
Off Street Parking Fund	—	—	—	—	
Redevelopment Fund	—	—	—	—	
<b>Total Bond Proceeds</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>OTHER EXPENDITURES: CIP</b>					
Sewer Fund	2,720,000	45,927	89,355	(2,630,645)	3%
Capital Improvement Fund	7,874,305	916,105	1,545,268	(6,329,037)	20%
Off Street Parking Fund	9,354,000	453,041	6,078,843	(3,275,157)	65%
Redevelopment Fund	17,786,142	1,546,309	9,672,489	(8,113,653)	54%
<b>Total Capital Improvement</b>	<b>37,734,447</b>	<b>2,961,382</b>	<b>17,385,954</b>	<b>(20,348,493)</b>	<b>46%</b>
<b>OTHER EXPENDITURES: GRANTS</b>					
Economic Development Program Fund	5,500,000	—	1,939,031	(3,560,969)	35%
<b>Total Grants</b>	<b>5,500,000</b>	<b>—</b>	<b>1,939,031</b>	<b>(3,560,969)</b>	<b>35%</b>
<b>NET FUND ACTIVITY</b>					
General Fund	(900,210)	(1,112,352)	(156,509)	743,701	
Sewer Fund	(2,503,367)	300,572	307,508	2,810,874	
Debt Service Fund	7,815,169	346,132	391,096	(7,424,073)	
Capital Improvement Fund	(672,000)	(906,855)	(1,512,638)	(840,638)	
Lottery Fund	(330,605)	31,095	315,438	646,043	
Economic Development Program Fund	(5,469,208)	1,068,166	(1,886,551)	3,582,656	
Off Street Parking Fund	(8,956,445)	(472,184)	(7,329,817)	1,626,629	
Redevelopment Fund	(18,245,032)	(1,225,785)	(8,569,294)	9,675,737	
Police Academy	12,375	(15,696)	47,745	35,370	
TIF 1A	—	189,987	189,987	189,987	
TIF 1B	—	239,918	239,918	239,918	
Sewer Reserve Fund	227,543	597	238,288	10,745	
Qualified Sinking Fund	252,740	1,862	6,186	(246,554)	
TIF 1C	—	23,556	23,556	23,556	

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TIF 1D		—	10,569	10,569	10,569
	<b>Net Activity</b>	(28,769,039)	(1,520,418)	(17,684,519)	11,084,520

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**Total All Funds**

	<b>Ending Fund Balance As of</b>		
	<b>Budget 9/30/2023</b>	<b>5/31/2023</b>	<b>Variance</b>
<b>FUND BALANCE</b>			
General Fund	14,796,731	16,216,989	1,420,258
Sewer Fund	1,050,539	3,857,766	2,807,227
Debt Service Fund	11,273,864	4,181,819	(7,092,045)
Capital Improvement Fund	2,166,423	1,530,213	(636,210)
Lottery Fund	4,607,532	4,987,198	379,666
Economic Development Program Fund	—	3,103,574	3,103,574
Off Street Parking Fund	583,255	1,613,592	1,030,337
Redevelopment Fund	3,907,240	14,109,688	10,202,448
Police Academy	142,152	181,434	39,282
TIF 1A	—	189,987	189,987
TIF 1B	—	239,918	239,918
Sewer Reserve Fund	2,195,066	2,205,818	10,752
Qualified Sinking Fund	781,626	535,243	(246,383)
TIF 1C	—	23,556	23,556
TIF 1D	\$ —	10,569	10,569
<b>Net Fund Balance</b>	<b>\$ 41,504,428</b>	<b>\$ 52,987,363</b>	<b>\$ 11,482,935</b>

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**General Fund**

	<b>Budget (12 month)</b>	<b>Eighth MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
<b>REVENUES</b>					
Property taxes	\$ 11,152,784	\$ 562,696	\$ 6,536,547	\$ (4,616,237)	59%
Sales and use taxes	4,917,452	509,486	3,165,827	(1,751,625)	64%
Motor vehicle taxes	516,364	42,736	330,502	(185,862)	64%
Payments in Lieu of taxes	202,989	177,932	177,932	(25,057)	88%
State revenue	2,103,008	163,211	1,407,567	(695,441)	67%
Occupation and franchise taxes	4,032,382	182,893	2,039,421	(1,992,961)	51%
Licenses and permits	524,122	36,430	248,117	(276,005)	47%
Interest income	26,300	48,857	135,132	108,832	514%
Recreation Revenue	190,450	33,697	120,669	(69,781)	63%
Grant Income	245,910	4,388	60,348	(185,562)	25%
Other	312,128	11,310	164,298	(147,830)	53%
Garage fees	100,717	—	8,416	(92,302)	8%
<b>Total Revenues</b>	<b>24,324,606</b>	<b>1,773,635</b>	<b>14,394,775</b>	<b>(9,929,832)</b>	<b>59%</b>
<b>EXPENDITURES</b>					
Administrative Services	611,240	47,644	402,995	(208,245)	66%
Mayor and Council	234,488	12,305	123,182	(111,306)	53%
Boards & Commissions	7,154	1,364	3,659	(3,495)	51%
Building Maintenance	793,780	35,207	327,975	(465,804)	41%
Administration	745,600	47,687	479,514	(266,086)	64%
Police and Animal Control	6,460,467	486,808	3,939,758	(2,520,709)	61%
Fire	2,821,318	226,324	1,810,314	(1,011,004)	64%
Community Development	769,345	51,501	443,364	(325,981)	58%
Public Works	4,712,703	356,900	2,503,506	(2,209,197)	53%
Recreation	1,023,745	119,917	515,387	(508,357)	50%
Library	1,125,468	76,014	658,304	(467,164)	58%
Information Technology	549,126	69,330	392,751	(156,375)	72%
Human Resources	1,108,281	74,030	663,139	(445,142)	60%
Public Transportation	128,328	9,671	66,105	(62,223)	52%
Finance	647,835	32,687	477,558	(170,277)	74%
Communication	309,992	23,578	207,238	(102,754)	67%
Capital outlay	1,368,510	180,339	500,522	(867,988)	37%
<b>Total Expenditures</b>	<b>23,417,380</b>	<b>1,851,306</b>	<b>13,515,271</b>	<b>(9,902,109)</b>	<b>58%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>907,226</b>	<b>(77,671)</b>	<b>879,503</b>	<b>(27,723)</b>	



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**General Fund**

	<b>Budget (12 month)</b>	<b>Eighth MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (Lottery)	523,100	—	298,669	(224,431)	57%
Operating transfers out (DSF, OSP, CIP)	(2,330,536)	(1,034,681)	(1,334,681)	995,855	57%
<b>Total other Financing Sources (Uses)</b>	<b>(1,807,436)</b>	<b>(1,034,681)</b>	<b>(1,036,012)</b>	<b>771,424</b>	<b>57%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ (900,210)</b>	<b>\$ (1,112,352)</b>	<b>\$ (156,509)</b>	<b>\$ 743,701</b>	

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**Sewer Fund**

	<b>Budget (12 month)</b>	<b>Eighth MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
<b>REVENUES</b>					
User fees	\$ 4,780,971	\$ 452,220	\$ 3,202,202	\$ (1,578,769)	67%
Service charge and hook-up fees	125,110	2,860	21,483	(103,627)	17%
Miscellaneous	21	4	30	9	145%
<b>Total Revenues</b>	<u>4,906,102</u>	<u>455,083</u>	<u>3,223,716</u>	<u>(1,682,386)</u>	<u>66%</u>
<b>EXPENDITURES</b>					
Personnel Services	678,116	50,061	410,778	(267,338)	61%
Commodities	36,064	2,528	25,663	(10,401)	71%
Contract Services	3,414,165	48,631	1,916,684	(1,497,481)	56%
Maintenance	40,257	4,437	25,972	(14,285)	65%
Other	400	—	(1,133)	(1,533)	(283)%
Storm Water	59,926	10,750	12,550	(47,376)	21%
Capital Outlay	243,478	—	249,885	6,407	103%
Debt service					
Principal	—	—	—	—	—%
Interest	—	—	—	—	—%
<b>Total Expenditures</b>	<u>4,472,406</u>	<u>116,408</u>	<u>2,640,399</u>	<u>(1,832,007)</u>	<u>59%</u>
<b>OPERATING INCOME (LOSS)</b>	<u>433,696</u>	<u>338,675</u>	<u>583,317</u>	<u>149,621</u>	
<b>NON-OPERATING REVENUE</b>					
Interest income	<u>2,870</u>	<u>7,824</u>	<u>34,179</u>	<u>31,309</u>	<u>1191%</u>
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<u>2,870</u>	<u>7,824</u>	<u>34,179</u>	<u>31,309</u>	<u>1191%</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	700	—	—	(700)	—%
Operating transfers out	(220,633)	—	(220,633)	—	100%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(2,720,000)	(45,927)	(89,355)	2,630,645	3%
<b>Total other Financing Sources (Uses)</b>	<u>(2,939,933)</u>	<u>(45,927)</u>	<u>(309,988)</u>	<u>2,629,945</u>	<u>11%</u>
<b>NET INCOME (LOSS)</b>	<u>\$ (2,503,367)</u>	<u>\$ 300,572</u>	<u>\$ 307,508</u>	<u>\$ 2,810,874</u>	

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**67% of the Fiscal Year 2023**

**Debt Service Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Property Taxes	\$ 898,223	\$ 44,969	\$ 526,422	\$ (371,801)	59%
Sales and use taxes	2,430,603	254,743	1,582,913	(847,690)	65%
Motor vehicle taxes	3,636	—	1,532	(2,104)	42%
Payments in Lieu of taxes	20,298	16,723	16,723	(3,575)	82%
Other (Assessments/Fire Reimbursement)	504,338	42,028	336,664	(167,674)	67%
Interest income	5,030	7,951	24,776	19,746	493%
Bond Proceeds	15,000,000	—	—	(15,000,000)	—%
<b>Total Revenues</b>	<b>18,862,129</b>	<b>366,414</b>	<b>2,489,029</b>	<b>(16,373,099)</b>	<b>13%</b>
<b>EXPENDITURES</b>					
Administration	69,507	659	6,443	(63,064)	9%
Fire Contract Bond	218,051	18,025	144,200	(73,851)	66%
Debt service					
Principal	2,100,000	1,599	2,048,099	(51,901)	98%
Interest	672,633	—	199,191	(473,442)	30%
<b>Total Expenditures</b>	<b>3,060,191</b>	<b>20,283</b>	<b>2,397,933</b>	<b>(662,258)</b>	<b>78%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>15,801,938</b>	<b>346,132</b>	<b>91,096</b>	<b>(15,710,842)</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (GF Hwy Alloc)	300,000	—	300,000	—	100%
Operating transfers out (CIP, OSP)	(8,286,769)	—	—	8,286,769	—%
<b>Total other Financing Sources (Uses)</b>	<b>(7,986,769)</b>	<b>—</b>	<b>300,000</b>	<b>8,286,769</b>	
<b>NET FUND ACTIVITY</b>	<b>\$ 7,815,169</b>	<b>\$ 346,132</b>	<b>\$ 391,096</b>	<b>\$ (7,424,073)</b>	

**CITY OF LA VISTA, NEBRASKA**  
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**67% of the Fiscal Year 2023**

**Capital Improvement Program Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Interest income	\$ 22,305	\$ 9,250	\$ 32,629	\$ 10,324	146%
Grant income	330,000	—	—	(330,000)	—%
Special assessment	—	—	—	—	—%
Other income	—	—	—	—	—%
<b>Total Revenues</b>	<b>352,305</b>	<b>9,250</b>	<b>32,629</b>	<b>(319,676)</b>	<b>9%</b>
<b>EXPENDITURES</b>					
Administration	—	—	—	—	—%
Other	—	—	—	—	—%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>352,305</b>	<b>9,250</b>	<b>32,629</b>	<b>(319,676)</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
				—	
Operating transfers in (GF, DSF, LF)	6,850,000	—	—	(6,850,000)	—%
Operating transfers out (DSF)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital outlay	(7,874,305)	(916,105)	(1,545,268)	6,329,037	20%
<b>Total other Financing Sources (Uses)</b>	<b>(1,024,305)</b>	<b>(916,105)</b>	<b>(1,545,268)</b>	<b>(520,963)</b>	<b>151%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ (672,000)</b>	<b>\$ (906,855)</b>	<b>\$ (1,512,638)</b>	<b>\$ (840,638)</b>	

**CITY OF LA VISTA, NEBRASKA**  
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**Lottery Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Lottery Rev/Community Betterment	\$ 900,000	\$ 81,773	\$ 585,699	\$ (314,301)	65%
Lottery Tax Form 51	313,043	26,624	215,653	(97,390)	69%
Interest income	14,325	774	25,356	11,031	177%
Miscellaneous / Other	—	600	600	600	—%
<b>Total Revenues</b>	<b>1,227,368</b>	<b>109,771</b>	<b>827,309</b>	<b>(400,059)</b>	<b>67%</b>
<b>EXPENDITURES</b>					
Professional Services	109,580	71	33,589	(75,991)	31%
Salute to Summer	—	—	—	—	—%
Community Events	361,550	50,633	253,984	(107,566)	70%
Events - Marketing	50,000	1,349	8,646	(41,354)	17%
Recreation Events	—	—	—	—	—%
Concert & Movie Nights	—	—	—	—	—%
State Taxes	313,043	26,624	215,653	(97,390)	69%
<b>Total Expenditures</b>	<b>834,174</b>	<b>78,677</b>	<b>511,871</b>	<b>(322,302)</b>	<b>61%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>393,195</b>	<b>31,095</b>	<b>315,438</b>	<b>(77,757)</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	—	—	—	—	
Operating transfers out (GF, SF, DSF, CIP)	(723,800)	—	—	723,800	—%
<b>Total other Financing Sources (Uses)</b>	<b>(723,800)</b>	<b>—</b>	<b>—</b>	<b>723,800</b>	<b>—%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ (330,605)</b>	<b>\$ 31,095</b>	<b>\$ 315,438</b>	<b>\$ 646,043</b>	

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**Economic Development Program Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Other Income (Grant Payments)	\$ 145,747	\$ 20,499	\$ 128,247	\$ (17,500)	88%
Interest income	—	12,987	39,487	39,487	—%
<b>Total Revenues</b>	<b>145,747</b>	<b>33,485</b>	<b>167,734</b>	<b>21,987</b>	<b>115%</b>
<b>EXPENDITURES</b>					
Professional Services	—	—	—	—	—%
Financial / Legal Fees	500	—	800	300	160%
Debt service: (Warrants)					
Principal	1,050,000	—	1,050,000	—	100%
Interest	99,136	—	99,136	—	100%
<b>Total Expenditures</b>	<b>1,149,636</b>	<b>—</b>	<b>1,149,936</b>	<b>300</b>	<b>100%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>(1,003,889)</b>	<b>33,485</b>	<b>(982,201)</b>	<b>21,687</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (GF, DSF)	1,034,681	1,034,681	1,034,681	—	100%
Operating transfers out	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Community Development - Grant	(5,500,000)	—	(1,939,031)	3,560,969	35%
<b>Total other Financing Sources (Uses)</b>	<b>(4,465,319)</b>	<b>1,034,681</b>	<b>(904,350)</b>	<b>3,560,969</b>	<b>20%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ (5,469,208)</b>	<b>\$ 1,068,166</b>	<b>\$ (1,886,551)</b>	<b>\$ 3,582,656</b>	

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**Off Street Parking Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Garage fees	\$ —	\$ —	\$ 8,941	\$ 8,941	—%
Interest income	1,010	7,648	45,694	44,684	4524%
<b>Total Revenues</b>	<u>1,010</u>	<u>7,648</u>	<u>54,635</u>	<u>53,625</u>	<u>5409%</u>
<b>EXPENDITURES</b>					
General & Administrative	1,480	—	350	(1,130)	24%
Professional Services	170,465	15,914	123,392	(47,073)	72%
Maintenance	16,155	7,110	7,569	(8,586)	47%
Commodities	11,210	3,767	4,067	(7,143)	36%
Debt service:					
Principal	1,210,000	—	647,771	(562,229)	54%
Interest	576,769	—	223,790	(352,979)	39%
<b>Total Expenditures</b>	<u>1,986,079</u>	<u>26,791</u>	<u>1,006,940</u>	<u>(979,140)</u>	<u>51%</u>
<b>REVENUES NET OF EXPENDITURES</b>	<u>(1,985,069)</u>	<u>(19,143)</u>	<u>(952,304)</u>	<u>1,032,765</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
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)	(453,041)	(6,078,843)	3,275,157	65%
<b>Total other Financing Sources (Uses)</b>	<u>(6,971,376)</u>	<u>(453,041)</u>	<u>(6,377,512)</u>	<u>593,864</u>	<u>91%</u>
<b>NET FUND ACTIVITY</b>	<u>\$ (8,956,445)</u>	<u>\$ (472,184)</u>	<u>\$ (7,329,817)</u>	<u>\$ 1,626,629</u>	

**CITY OF LA VISTA, NEBRASKA**  
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**Redevelopment Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Sales and use taxes	\$ 2,430,603	\$ 254,743	\$ 1,582,913	(847,690)	65%
Occupation and franchise taxes	57,586	17	158	(57,428)	—%
Interest income	19,585	65,764	224,491	204,906	1146%
<b>Total Revenues</b>	<u>2,507,774</u>	<u>320,524</u>	<u>1,807,563</u>	<u>(700,212)</u>	<u>72%</u>
<b>EXPENDITURES</b>					
Professional Services	285,000	—	38,562	(246,438)	14%
Financial / Legal Fees	1,750	—	850	(900)	49%
Debt service: (Warrants)				—	—%
Principal	1,350,000	—	—	(1,350,000)	—%
Interest	1,329,914	—	664,957	(664,957)	50%
<b>Total Expenditures</b>	<u>2,966,664</u>	<u>—</u>	<u>704,368</u>	<u>(2,262,296)</u>	<u>24%</u>
<b>REVENUES NET OF EXPENDITURES</b>	<u>(458,890)</u>	<u>320,524</u>	<u>1,103,194</u>	<u>1,562,084</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	—	—	—	—	—%
Operating transfers out (OSP)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(17,786,142)	(1,546,309)	(9,672,489)	8,113,653	54%
<b>Total other Financing Sources (Uses)</b>	<u>(17,786,142)</u>	<u>(1,546,309)</u>	<u>(9,672,489)</u>	<u>8,113,653</u>	
<b>NET FUND ACTIVITY</b>	<u><u>\$(18,245,032)</u></u>	<u><u>\$ (1,225,785)</u></u>	<u><u>\$ (8,569,294)</u></u>	<u><u>\$ 9,675,737</u></u>	



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**Police Academy Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Academy income	\$ 214,500	\$ 58	\$ 185,132	\$ (29,368)	86%
Interest income	140	100	536	396	383%
Other income	—	—	—	—	—%
<b>Total Revenues</b>	<b>214,640</b>	<b>158</b>	<b>185,667</b>	<b>(28,973)</b>	<b>87%</b>
<b>EXPENDITURES</b>					
Personnel Services	184,165	14,044	119,781	(64,383)	65%
Commodities	2,150	375	1,801	(349)	84%
Contract Services	10,450	1,354	6,202	(4,248)	59%
Other Charges	5,500	80	10,138	4,638	184%
<b>Total Expenditures</b>	<b>202,265</b>	<b>15,853</b>	<b>137,922</b>	<b>(64,343)</b>	<b>68%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>12,375</b>	<b>(15,696)</b>	<b>47,745</b>	<b>35,370</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (GF)	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
<b>Total other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	
<b>NET FUND ACTIVITY</b>	<b>\$ 12,375</b>	<b>\$ (15,696)</b>	<b>\$ 47,745</b>	<b>\$ 35,370</b>	

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**TIF 1A Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Property Tax	\$ 389,569	\$ 191,906	\$ 191,906	(197,663)	49%
<b>Total Revenues</b>	<u>389,569</u>	<u>191,906</u>	<u>191,906</u>	<u>(197,663)</u>	<u>49%</u>
<b>EXPENDITURES</b>					
TIF Distributed Funds	385,673	—	—	(385,673)	—%
Contract Services	3,896	1,919	1,919	(1,977)	49%
<b>Total Expenditures</b>	<u>389,569</u>	<u>1,919</u>	<u>1,919</u>	<u>(387,650)</u>	<u>—%</u>
<b>REVENUES NET OF EXPENDITURES</b>	<u>—</u>	<u>189,987</u>	<u>189,987</u>	<u>189,987</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
<b>Total other Financing Sources (Uses)</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
<b>NET FUND ACTIVITY</b>	<u>\$ —</u>	<u>\$ 189,987</u>	<u>\$ 189,987</u>	<u>\$ 189,987</u>	

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**TIF 1B Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Property Tax	\$ 491,954	\$ 242,341	\$ 242,341	(249,613)	49%
<b>Total Revenues</b>	<u>491,954</u>	<u>242,341</u>	<u>242,341</u>	<u>(249,613)</u>	<u>49%</u>
<b>EXPENDITURES</b>					
TIF Distributed Funds	487,034	—	—	(487,034)	—%
Contract Services	4,920	2,423	2,423	(2,497)	49%
<b>Total Expenditures</b>	<u>491,954</u>	<u>2,423</u>	<u>2,423</u>	<u>(489,531)</u>	<u>—%</u>
<b>REVENUES NET OF EXPENDITURES</b>	<u>—</u>	<u>239,918</u>	<u>239,918</u>	<u>239,918</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
<b>Total other Financing Sources (Uses)</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
<b>NET FUND ACTIVITY</b>	<u>\$ —</u>	<u>\$ 239,918</u>	<u>\$ 239,918</u>	<u>\$ 239,918</u>	

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**Sewer Reserve Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Interest income	\$ 6,910	\$ 597	\$ 17,655	10,745	255%
<b>Total Revenues</b>	<u>6,910</u>	<u>597</u>	<u>17,655</u>	<u>10,745</u>	<u>255%</u>
<b>EXPENDITURES</b>					
Other	—	—	—	—	—%
<b>Total Expenditures</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
<b>REVENUES NET OF EXPENDITURES</b>	<u>6,910</u>	<u>597</u>	<u>17,655</u>	<u>10,745</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	220,633	—	220,633	—	100%
Operating transfers out	—	—	—	—	—%
<b>Total other Financing Sources (Uses)</b>	<u>220,633</u>	<u>—</u>	<u>220,633</u>	<u>—</u>	
<b>NET FUND ACTIVITY</b>	<u>\$ 227,543</u>	<u>\$ 597</u>	<u>\$ 238,288</u>	<u>\$ 10,745</u>	

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**Qualified Sinking Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Interest income	\$ 2,740	\$ 1,862	\$ 6,186	3,446	226%
<b>Total Revenues</b>	<u>2,740</u>	<u>1,862</u>	<u>6,186</u>	<u>3,446</u>	<u>226%</u>
<b>EXPENDITURES</b>					
Other	—	—	—	—	—%
<b>Total Expenditures</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
<b>REVENUES NET OF EXPENDITURES</b>	<u>2,740</u>	<u>1,862</u>	<u>6,186</u>	<u>3,446</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	250,000	—	—	(250,000)	—%
Operating transfers out	—	—	—	—	—%
<b>Total other Financing Sources (Uses)</b>	<u>250,000</u>	<u>—</u>	<u>—</u>	<u>(250,000)</u>	
<b>NET FUND ACTIVITY</b>	<u>\$ 252,740</u>	<u>\$ 1,862</u>	<u>\$ 6,186</u>	<u>\$ (246,554)</u>	

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**TIF 1C Fund**

	<b>Budget</b>	<b>Eighth MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Property Tax	\$ 48,302	\$ 23,794	\$ 23,794	(24,508)	49%
<b>Total Revenues</b>	<u>48,302</u>	<u>23,794</u>	<u>23,794</u>	<u>(24,508)</u>	<u>49%</u>
<b>EXPENDITURES</b>					
TIF Distributed Funds	47,819	—	—	(47,819)	—%
Contract Services	483	238	238	(245)	49%
<b>Total Expenditures</b>	<u>48,302</u>	<u>238</u>	<u>238</u>	<u>(48,064)</u>	<u>—%</u>
<b>REVENUES NET OF EXPENDITURES</b>	<u>—</u>	<u>23,556</u>	<u>23,556</u>	<u>23,556</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
<b>Total other Financing Sources (Uses)</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
<b>NET FUND ACTIVITY</b>	<u>\$ —</u>	<u>\$ 23,556</u>	<u>\$ 23,556</u>	<u>\$ 23,556</u>	

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Eighth Month Ending May 31, 2023**  
**67% of the Fiscal Year 2023**

**TIF 1D Fund**

	<b>Budget</b>	<b>MTD</b>	<b>YTD</b>	<b>Over(under)</b>	<b>% of Budget</b>
	<b>(12 month)</b>	<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Used</b>
<b>REVENUES</b>					
Property Tax	\$ 21,672	\$ 10,676	\$ 10,676	(10,996)	49%
<b>Total Revenues</b>	<u>21,672</u>	<u>10,676</u>	<u>10,676</u>	<u>(10,996)</u>	<u>49%</u>
<b>EXPENDITURES</b>					
TIF Distributed Funds	21,455	—	—	(21,455)	—%
Contract Services	217	107	107	(110)	49%
<b>Total Expenditures</b>	<u>21,672</u>	<u>107</u>	<u>107</u>	<u>(21,565)</u>	<u>—%</u>
<b>REVENUES NET OF EXPENDITURES</b>	<u>—</u>	<u>10,569</u>	<u>10,569</u>	<u>10,569</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
<b>Total other Financing Sources (Uses)</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	
<b>NET FUND ACTIVITY</b>	<u>\$ —</u>	<u>\$ 10,569</u>	<u>\$ 10,569</u>	<u>\$ 10,569</u>	