

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

A-3

Total All Funds

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
OPERATING REVENUES					
General Fund	\$ 24,324,606	\$ 904,773	\$ 2,110,372	\$(22,214,234)	9%
Sewer Fund	4,908,972	471,943	877,383	(4,031,589)	18%
Debt Service Fund	18,862,129	315,622	647,507	(18,214,622)	3%
Capital Improvement Fund	352,305	2,225	4,222	(348,083)	1%
Lottery Fund	1,227,368	45,376	200,365	(1,027,004)	16%
Economic Development Program Fund	145,747	13,752	25,863	(119,884)	18%
Off Street Parking Fund	1,010	6,207	11,450	10,440	1134%
Redevelopment Fund	2,507,774	278,040	572,950	(1,934,825)	23%
Police Academy	214,640	124	162,810	(51,830)	76%
TIF 1A	389,569	—	—	(389,569)	—%
TIF 1B	491,954	—	—	(491,954)	—%
Sewer Reserve Fund	6,910	130	229	(6,681)	3%
Qualified Sinking Fund	2,740	392	752	(1,988)	27%
TIF 1C	48,302	—	—	(48,302)	—%
TIF 1D	21,672	—	—	(21,672)	—%
Total Operating Revenues	53,505,699	2,038,585	4,613,901	(48,891,798)	9%

OPERATING EXPENDITURES

General Fund	23,417,380	1,461,044	2,917,168	(20,500,213)	12%
Sewer Fund	4,532,332	58,552	459,987	(4,072,345)	10%
Debt Service Fund	3,060,191	18,025	36,050	(3,024,141)	1%
Capital Improvement Fund	—	—	—	—	—%
Lottery Fund	834,174	56,671	108,124	(726,050)	13%
Economic Development Program Fund	1,149,636	—	1,101,154	(48,482)	96%
Off Street Parking Fund	1,986,079	3,742	20,858	(1,965,221)	1%
Redevelopment Fund	2,966,664	—	5,389	(2,961,275)	—%
Police Academy	202,265	16,432	30,853	(171,411)	15%
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	1,614,467	4,679,583	(34,420,634)	12%

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Total All Funds

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OPERATING REVENUES NET OF EXPENDITURES					
General Fund	907,226	(556,271)	(806,796)	(1,714,022)	
Sewer Fund	376,640	413,391	417,396	40,756	
Debt Service Fund	15,801,938	297,597	611,457	(15,190,481)	
Capital Improvement Fund	352,305	2,225	4,222	(348,083)	
Lottery Fund	393,195	(11,295)	92,241	(300,954)	
Economic Development Program Fund	(1,003,889)	13,752	(1,075,291)	(71,402)	
Off Street Parking Fund	(1,985,069)	2,464	(9,408)	1,975,661	
Redevelopment Fund	(458,890)	278,040	567,561	1,026,450	
Police Academy	12,375	(16,308)	131,956	119,581	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	6,910	130	229	(6,681)	
Qualified Sinking Fund	2,740	392	752	(1,988)	
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Operating Revenues Net of Expenditures	14,405,482	424,118	(65,681)	(14,471,164)	

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 Second Month Ending November 30, 2022
17% 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 Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Total All Funds

	Budget (12 month)	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 Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

	Total All Funds				
	Budget (12 month)	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	—	—	(2,720,000)	—%
Capital Improvement Fund	7,874,305	250,357	391,266	(7,483,039)	5%
Off Street Parking Fund	9,354,000	1,178,931	1,982,988	(7,371,012)	21%
Redevelopment Fund	17,786,142	664,174	1,535,384	(16,250,758)	9%
Total Capital Improvement	37,734,447	2,093,462	3,909,639	(33,824,808)	10%
OTHER EXPENDITURES: GRANTS					
Economic Development Program Fund	5,500,000	634,848	939,237	(4,560,763)	17%
Total Grants	5,500,000	634,848	939,237	(4,560,763)	17%
NET FUND ACTIVITY					
General Fund	(900,210)	(556,271)	(808,127)	92,083	
Sewer Fund	(2,563,293)	413,391	196,763	2,760,056	
Debt Service Fund	7,815,169	297,597	911,457	(6,903,712)	
Capital Improvement Fund	(672,000)	(248,132)	(387,044)	284,956	
Lottery Fund	(330,605)	(11,295)	92,241	422,846	
Economic Development Program Fund	(5,469,208)	(621,096)	(2,014,528)	3,454,680	
Off Street Parking Fund	(8,956,445)	(1,176,467)	(2,291,065)	6,665,380	
Redevelopment Fund	(18,245,032)	(386,133)	(967,824)	17,277,208	
Police Academy	12,375	(16,308)	131,956	119,581	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	227,543	130	220,862	(6,681)	
Qualified Sinking Fund	252,740	392	752	(251,988)	
TIF 1C	—	—	—	—	

CITY OF LA VISTA, NEBRASKA
 COMBINED STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
 For the Second Month Ending November 30, 2022
 17% of the Fiscal Year 2023

TIF 1D		—	—	—	—
Net Activity		(28,828,965)	(2,304,192)	(4,914,557)	23,914,408

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Total All Funds

	Ending Fund Balance As of		
	9/30/2023	11/30/2022	Variance
FUND BALANCE			
General Fund	16,336,806	15,528,680	(808,126)
Sewer Fund	3,625,600	3,822,363	196,763
Debt Service Fund	3,790,723	4,702,180	911,457
Capital Improvement Fund	3,042,852	2,655,808	(387,044)
Lottery Fund	4,671,760	4,764,001	92,241
Economic Development Program Fund	4,990,125	2,975,597	(2,014,528)
Off Street Parking Fund	8,943,408	6,652,343	(2,291,065)
Redevelopment Fund	22,678,982	21,711,158	(967,824)
Police Academy	133,688	265,644	131,956
TIF 1A	—	—	—
TIF 1B	—	—	—
Sewer Reserve Fund	1,967,531	2,188,392	220,861
Qualified Sinking Fund	529,057	529,809	752
TIF 1C	—	—	—
TIF 1D	\$ —	—	—
Net Fund Balance	\$ 70,710,532	\$ —	\$ 65,795,976
			\$ (4,914,556)

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

General Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property taxes	\$ 11,152,784	\$ 61,532	\$ 93,207	\$(11,059,577)	1%
Sales and use taxes	4,917,452	529,508	1,097,697	(3,819,755)	22%
Motor vehicle taxes	516,364	38,286	81,150	(435,214)	16%
Payments in Lieu of taxes	202,989	—	—	(202,989)	—%
State revenue	2,103,008	—	196,094	(1,906,914)	9%
Occupation and franchise taxes	4,032,382	200,426	418,186	(3,614,196)	10%
Licenses and permits	524,122	19,023	83,261	(440,861)	16%
Interest income	26,300	7,705	14,668	(11,632)	56%
Recreation Revenue	190,450	28,904	38,204	(152,246)	20%
Grant Income	245,910	7,220	18,991	(226,919)	8%
Other	312,128	12,171	68,914	(243,214)	22%
Garage fees	100,717	—	—	(100,717)	—%
Total Revenues	24,324,606	904,773	2,110,372	(22,214,234)	9%
EXPENDITURES					
Administrative Services	611,240	51,194	99,598	(511,642)	16%
Mayor and Council	234,488	12,693	22,057	(212,431)	9%
Boards & Commissions	7,154	624	942	(6,212)	13%
Building Maintenance	793,780	36,281	74,616	(719,163)	9%
Administration	745,600	48,659	111,947	(633,653)	15%
Police and Animal Control	6,460,467	467,265	948,672	(5,511,795)	15%
Fire	2,821,318	225,428	448,944	(2,372,375)	16%
Community Development	769,345	52,980	102,642	(666,703)	13%
Public Works	4,712,703	316,980	607,071	(4,105,633)	13%
Recreation	1,023,745	60,038	109,746	(913,999)	11%
Library	1,125,468	83,025	174,132	(951,337)	15%
Information Technology	549,126	18,145	41,070	(508,056)	7%
Human Resources	1,108,281	31,468	63,616	(1,044,664)	6%
Public Transportation	128,328	7,166	13,430	(114,898)	10%
Finance	647,835	26,828	60,058	(587,777)	9%
Communication	309,992	22,270	58,324	(251,668)	19%
Capital outlay	1,368,510	—	(19,697)	(1,388,207)	(1)%
Total Expenditures	23,417,380	1,461,044	2,917,168	(20,500,213)	12%
REVENUES NET OF EXPENDITURES	907,226	(556,271)	(806,796)	(1,714,022)	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

General Fund

	Budget (12 month)	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)	\$ (556,271)	\$ (808,127)	\$ 92,083	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Sewer Fund

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
User fees	\$ 4,780,971	\$ 467,337	\$ 867,843	\$ (3,913,128)	18%
Service charge and hook-up fees	125,110	2,642	6,146	(118,964)	5%
Miscellaneous	21	1	3	(18)	13%
Total Revenues	4,906,102	469,980	873,992	(4,032,111)	18%
EXPENDITURES					
Personnel Services	678,116	54,104	101,433	(576,683)	15%
Commodities	36,064	154	5,894	(30,170)	16%
Contract Services	3,427,689	2,395	349,332	(3,078,357)	10%
Maintenance	71,466	699	2,128	(69,338)	3%
Other	15,593	—	—	(15,593)	—%
Storm Water	59,926	1,200	1,200	(58,726)	2%
Capital Outlay	243,478	—	—	(243,478)	—%
Debt service					
Principal	—	—	—	—	—%
Interest	—	—	—	—	—%
Total Expenditures	4,532,332	58,552	459,987	(4,072,345)	10%
OPERATING INCOME (LOSS)	373,770	411,428	414,005	40,235	
NON-OPERATING REVENUE					
Interest income	2,870	1,963	3,391	521	118%
INCOME (LOSS) BEFORE TRANSFERS	2,870	1,963	3,391	521	118%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	700	—	—	(700)	—%
Operating transfers out	(220,633)	—	(220,633)	—	100%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(2,720,000)	—	—	2,720,000	—%
Total other Financing Sources (Uses)	(2,939,933)	—	(220,633)	2,719,300	8%
NET INCOME (LOSS)	\$ (2,563,293)	\$ 413,391	\$ 196,763	\$ 2,760,056	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Debt Service Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Property Taxes	\$ 898,223	\$ 6,281	\$ 9,513	\$ (888,710)	1%
Sales and use taxes	2,430,603	264,754	548,849	(1,881,755)	23%
Motor vehicle taxes	3,636	—	302	(3,334)	8%
Payments in Lieu of taxes	20,298	—	—	(20,298)	—%
Other (Assessments/Fire Reimbursement)	504,338	42,028	84,056	(420,282)	17%
Interest income	5,030	2,560	4,787	(243)	95%
Bond Proceeds	15,000,000	—	—	(15,000,000)	—%
Total Revenues	18,862,129	315,622	647,507	(18,214,622)	3%
EXPENDITURES					
Administration	69,507	—	—	(69,507)	—%
Fire Contract Bond	218,051	18,025	36,050	(182,001)	17%
Debt service					
Principal	2,100,000	—	—	(2,100,000)	—%
Interest	672,633	—	—	(672,633)	—%
Total Expenditures	3,060,191	18,025	36,050	(3,024,141)	1%
REVENUES NET OF EXPENDITURES	15,801,938	297,597	611,457	(15,190,481)	
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	\$ 297,597	\$ 911,457	\$ (6,903,712)	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Capital Improvement Program Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 22,305	\$ 2,225	\$ 4,222	\$ (18,083)	19%
Grant income	330,000	—	—	(330,000)	—%
Special assessment	—	—	—	—	—%
Other income	—	—	—	—	—%
Total Revenues	352,305	2,225	4,222	(348,083)	1%
EXPENDITURES					
Administration	—	—	—	—	—%
Other	—	—	—	—	—%
Total Expenditures	—	—	—	—	—%
REVENUES NET OF EXPENDITURES	352,305	2,225	4,222	(348,083)	
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)	(250,357)	(391,266)	7,483,039	5%
Total other Financing Sources (Uses)	(1,024,305)	(250,357)	(391,266)	633,039	38%
NET FUND ACTIVITY	\$ (672,000)	\$ (248,132)	\$ (387,044)	\$ 284,956	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Lottery Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Lottery Rev/Community Betterment	\$ 900,000	\$ 32,288	\$ 150,551	\$ (749,449)	17%
Lottery Tax Form 51	313,043	12,915	49,535	(263,509)	16%
Interest income	14,325	172	279	(14,046)	2%
Miscellaneous / Other	—	—	—	—	—%
Total Revenues	1,227,368	45,376	200,365	(1,027,004)	16%
EXPENDITURES					
Professional Services	109,580	19,800	19,800	(89,780)	18%
Salute to Summer	—	—	—	—	—%
Community Events	361,550	24,157	38,392	(323,159)	11%
Events - Marketing	50,000	299	398	(49,602)	1%
Recreation Events	—	—	—	—	—%
Concert & Movie Nights	—	—	—	—	—%
State Taxes	313,043	12,415	49,535	(263,509)	16%
Total Expenditures	834,174	56,671	108,124	(726,050)	13%
REVENUES NET OF EXPENDITURES	393,195	(11,295)	92,241	(300,954)	
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)	\$ (11,295)	\$ 92,241	\$ 422,846	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Economic Development Program Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Other Income (Grant Payments)	\$ 145,747	\$ 12,100	\$ 22,641	\$ (123,107)	16%
Interest income	—	1,653	3,222	3,222	—%
Total Revenues	<u>145,747</u>	<u>13,752</u>	<u>25,863</u>	<u>(119,884)</u>	<u>18%</u>
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	<u>1,149,636</u>	<u>—</u>	<u>1,101,154</u>	<u>(48,482)</u>	<u>96%</u>
REVENUES NET OF EXPENDITURES	<u>(1,003,889)</u>	<u>13,752</u>	<u>(1,075,291)</u>	<u>(71,402)</u>	
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)	(634,848)	(939,237)	4,560,763	17%
Total other Financing Sources (Uses)	<u>(4,465,319)</u>	<u>(634,848)</u>	<u>(939,237)</u>	<u>3,526,082</u>	<u>21%</u>
NET FUND ACTIVITY	<u>\$ (5,469,208)</u>	<u>\$ (621,096)</u>	<u>\$ (2,014,528)</u>	<u>\$ 3,454,680</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Off Street Parking Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Garage fees	\$ —	\$ 596	\$ 1,642	\$ 1,642	—%
Interest income	1,010	5,611	9,808	8,798	971%
Total Revenues	<u>1,010</u>	<u>6,207</u>	<u>11,450</u>	<u>10,440</u>	<u>1134%</u>
EXPENDITURES					
General & Administrative	1,480	—	—	(1,480)	—%
Professional Services	170,465	3,654	20,771	(149,695)	12%
Maintenance	16,155	88	88	(16,067)	1%
Commodities	11,210	—	—	(11,210)	—%
Debt service:					
Principal	1,210,000	—	—	(1,210,000)	—%
Interest	576,769	—	—	(576,769)	—%
Total Expenditures	<u>1,986,079</u>	<u>3,742</u>	<u>20,858</u>	<u>(1,965,221)</u>	<u>1%</u>
REVENUES NET OF EXPENDITURES	<u>(1,985,069)</u>	<u>2,464</u>	<u>(9,408)</u>	<u>1,975,661</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)	(1,178,931)	(1,982,988)	7,371,012	21%
Total other Financing Sources (Uses)	<u>(6,971,376)</u>	<u>(1,178,931)</u>	<u>(2,281,657)</u>	<u>4,689,719</u>	<u>33%</u>
NET FUND ACTIVITY	<u>\$ (8,956,445)</u>	<u>\$ (1,176,467)</u>	<u>\$ (2,291,065)</u>	<u>\$ 6,665,380</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Redevelopment Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Sales and use taxes	\$ 2,430,603	\$ 264,754	\$ 548,849	(1,881,755)	23%
Occupation and franchise taxes	57,586	38	45	(57,541)	—%
Interest income	19,585	13,249	24,056	4,471	123%
Total Revenues	<u>2,507,774</u>	<u>278,040</u>	<u>572,950</u>	<u>(1,934,825)</u>	<u>23%</u>
EXPENDITURES					
Professional Services	285,000	—	5,389	(279,611)	2%
Financial / Legal Fees	1,750	—	—	(1,750)	—%
Debt service: (Warrants)				—	—%
Principal	1,350,000	—	—	(1,350,000)	—%
Interest	1,329,914	—	—	(1,329,914)	—%
Total Expenditures	<u>2,966,664</u>	<u>—</u>	<u>5,389</u>	<u>(2,961,275)</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>(458,890)</u>	<u>278,040</u>	<u>567,561</u>	<u>1,026,450</u>	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out (OSP)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(17,786,142)	(664,174)	(1,535,384)	16,250,758	9%
Total other Financing Sources (Uses)	<u>(17,786,142)</u>	<u>(664,174)</u>	<u>(1,535,384)</u>	<u>16,250,758</u>	
NET FUND ACTIVITY	<u><u>\$(18,245,032)</u></u>	<u><u>\$ (386,133)</u></u>	<u><u>\$ (967,824)</u></u>	<u><u>\$ 17,277,208</u></u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Police Academy Fund

	Budget	MTD	YTD	Over(under)	% of budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Academy income	\$ 214,500	\$ —	\$ 162,626	\$ (51,874)	76%
Interest income	140	124	184	44	131%
Other income	—	—	—	—	—%
Total Revenues	<u>214,640</u>	<u>124</u>	<u>162,810</u>	<u>(51,830)</u>	<u>76%</u>
EXPENDITURES					
Personnel Services	184,165	15,912	29,670	(154,494)	16%
Commodities	2,150	—	643	(1,507)	30%
Contract Services	10,450	360	380	(10,070)	4%
Other Charges	5,500	160	160	(5,340)	3%
Total Expenditures	<u>202,265</u>	<u>16,432</u>	<u>30,853</u>	<u>(171,411)</u>	<u>15%</u>
REVENUES NET OF EXPENDITURES	<u>12,375</u>	<u>(16,308)</u>	<u>131,956</u>	<u>119,581</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>\$ (16,308)</u>	<u>\$ 131,956</u>	<u>\$ 119,581</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

TIF 1A Fund

	Budget	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 Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

TIF 1B Fund

	Budget	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 Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Sewer Reserve Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 6,910	\$ 130	\$ 229	(6,681)	3%
Total Revenues	<u>6,910</u>	<u>130</u>	<u>229</u>	<u>(6,681)</u>	<u>3%</u>
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>6,910</u>	<u>130</u>	<u>229</u>	<u>(6,681)</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>\$ 130</u>	<u>\$ 220,862</u>	<u>\$ (6,681)</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

Qualified Sinking Fund

	Budget	MTD	YTD	Over(under)	% of Budget
	(12 month)	Actual	Actual	Budget	Used
REVENUES					
Interest income	\$ 2,740	\$ 392	\$ 752	(1,988)	27%
Total Revenues	<u>2,740</u>	<u>392</u>	<u>752</u>	<u>(1,988)</u>	<u>27%</u>
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—%</u>
REVENUES NET OF EXPENDITURES	<u>2,740</u>	<u>392</u>	<u>752</u>	<u>(1,988)</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>\$ 392</u>	<u>\$ 752</u>	<u>\$ (251,988)</u>	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Second Month Ending November 30, 2022
17% of the Fiscal Year 2023

TIF 1C Fund

	Budget	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 Second Month Ending November 30, 2022
17% 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>	