

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Third Month Ending December 31, 2022**  
**25% of the Fiscal Year 2023**

A-3

**Total All Funds**

	<b>Budget (12 month)</b>	<b>Third MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
<b>OPERATING REVENUES</b>					
General Fund	\$ 24,324,606	\$ (178,771)	\$ 1,970,784	\$ (22,353,822)	8%
Sewer Fund	4,908,972	(74,601)	1,270,116	(3,638,856)	26%
Debt Service Fund	18,862,129	(207,796)	439,711	(18,422,418)	2%
Capital Improvement Fund	352,305	2,759	6,981	(345,324)	2%
Lottery Fund	1,227,368	98,033	298,398	(928,970)	24%
Economic Development Program Fund	145,747	16,903	42,766	(102,981)	29%
Off Street Parking Fund	1,010	10,083	21,533	20,523	2132%
Redevelopment Fund	2,507,774	(196,284)	376,666	(2,131,109)	15%
Police Academy	214,640	108	162,918	(51,722)	76%
TIF 1A	389,569	—	—	(389,569)	—%
TIF 1B	491,954	—	—	(491,954)	—%
Sewer Reserve Fund	6,910	134	362	(6,548)	5%
Qualified Sinking Fund	2,740	499	1,250	(1,490)	46%
TIF 1C	48,302	—	—	(48,302)	—%
TIF 1D	21,672	—	—	(21,672)	—%
<b>Total Operating Revenues</b>	<b>53,505,699</b>	<b>(528,933)</b>	<b>4,591,486</b>	<b>(48,914,213)</b>	<b>9%</b>

**OPERATING EXPENDITURES**

General Fund	23,417,380	1,716,332	4,783,134	(18,634,246)	20%
Sewer Fund	4,532,332	316,346	1,023,216	(3,509,116)	23%
Debt Service Fund	3,060,191	2,063,455	2,268,543	(791,648)	74%
Capital Improvement Fund	—	—	—	—	—%
Lottery Fund	834,174	45,405	153,533	(680,641)	18%
Economic Development Program Fund	1,149,636	—	1,101,154	(48,482)	96%
Off Street Parking Fund	1,986,079	612,440	633,298	(1,352,781)	32%
Redevelopment Fund	2,966,664	4,883	12,453	(2,954,211)	—%
Police Academy	202,265	18,448	49,843	(152,421)	25%
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)	—%
<b>Total Operating Expenditures</b>	<b>39,100,216</b>	<b>4,777,309</b>	<b>10,025,173</b>	<b>(29,075,044)</b>	<b>26%</b>

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Third Month Ending December 31, 2022**  
**25% of the Fiscal Year 2023**

**Total All Funds**

	<b>Budget (12 month)</b>	<b>Third MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
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**OPERATING REVENUES NET  
OF EXPENDITURES**

General Fund	907,226	(1,895,103)	(2,812,350)	(3,719,576)	
Sewer Fund	376,640	(390,947)	246,900	(129,740)	
Debt Service Fund	15,801,938	(2,271,251)	(1,828,831)	(17,630,769)	
Capital Improvement Fund	352,305	2,759	6,981	(345,324)	
Lottery Fund	393,195	52,629	144,865	(248,329)	
Economic Development Program Fund	(1,003,889)	16,903	(1,058,387)	(54,499)	
Off Street Parking Fund	(1,985,069)	(602,357)	(611,765)	1,373,304	
Redevelopment Fund	(458,890)	(201,167)	364,213	823,102	
Police Academy	12,375	(18,340)	113,074	100,699	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	6,910	134	362	(6,548)	
Qualified Sinking Fund	2,740	499	1,250	(1,490)	
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
<b>Operating Revenues Net of Expenditures</b>	<b>14,405,482</b>	<b>(5,306,241)</b>	<b>(5,433,687)</b>	<b>(19,839,170)</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)	—
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)	—%

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**25% of the Fiscal Year 2023**

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

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Third Month Ending December 31, 2022**  
**25% of the Fiscal Year 2023**

**Total All Funds**

	<b>Budget (12 month)</b>	<b>Third MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
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**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	—	—	—	—	—
<b>Total Transfers Out</b>	<b>(11,861,738)</b>	<b>—</b>	<b>(819,302)</b>	<b>11,042,436</b>	<b>7%</b>

**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	—	—	—	—	—
<b>Total Net Transfers</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>

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**25% of the Fiscal Year 2023**

	<b>Total All Funds</b>				
	<b>Budget (12 month)</b>	<b>Third MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
<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>—</b>
<b>OTHER EXPENDITURES: CIP</b>					
Sewer Fund	2,720,000	1,500	1,500	(2,718,500)	—%
Capital Improvement Fund	7,874,305	2,869	394,135	(7,480,170)	5%
Off Street Parking Fund	9,354,000	927,975	2,910,963	(6,443,037)	31%
Redevelopment Fund	17,786,142	2,593,075	4,150,507	(13,635,635)	23%
<b>Total Capital Improvement</b>	<b>37,734,447</b>	<b>3,525,419</b>	<b>7,457,105</b>	<b>(30,277,342)</b>	<b>20%</b>
<b>OTHER EXPENDITURES: GRANTS</b>					
Economic Development	5,500,000	416,200	1,355,437	(4,144,563)	25%
Program Fund	5,500,000	416,200	1,355,437	(4,144,563)	25%
<b>Total Grants</b>	<b>5,500,000</b>	<b>416,200</b>	<b>1,355,437</b>	<b>(4,144,563)</b>	<b>25%</b>
<b>NET FUND ACTIVITY</b>					
General Fund	(900,210)	(1,895,103)	(2,813,681)	(1,913,471)	
Sewer Fund	(2,563,293)	(392,447)	24,767	2,588,060	
Debt Service Fund	7,815,169	(2,271,251)	(1,528,831)	(9,344,000)	
Capital Improvement Fund	(672,000)	(110)	(387,154)	284,846	
Lottery Fund	(330,605)	52,629	144,865	475,471	
Economic Development	(5,469,208)	(399,296)	(2,413,824)	3,055,384	
Program Fund	(8,956,445)	(1,530,332)	(3,821,397)	5,135,048	
Off Street Parking Fund	(18,245,032)	(2,794,242)	(3,786,295)	14,458,737	
Police Academy	12,375	(18,340)	113,074	100,699	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	227,543	134	220,995	(6,548)	
Qualified Sinking Fund	252,740	499	1,250	(251,490)	
TIF 1C	—	—	—	—	

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TIF 1D	—	—	—	—
<b>Net Activity</b>	<b>(28,828,965)</b>	<b>(9,247,860)</b>	<b>(14,246,229)</b>	<b>14,582,735</b>

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**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Third Month Ending December 31, 2022**  
**25% of the Fiscal Year 2023**

**Total All Funds**

	<b>Ending Fund Balance As of</b>		
	<b>9/30/2023</b>	<b>12/31/2022</b>	<b>Variance</b>
<b>FUND BALANCE</b>			
General Fund	16,336,806	13,523,125	(2,813,681)
Sewer Fund	3,625,600	3,650,367	24,767
Debt Service Fund	3,790,723	2,261,892	(1,528,831)
Capital Improvement Fund	3,042,852	2,655,698	(387,154)
Lottery Fund	4,671,760	4,816,626	144,866
Economic Development Program Fund	4,990,125	2,576,301	(2,413,824)
Off Street Parking Fund	8,943,408	5,122,011	(3,821,397)
Redevelopment Fund	22,678,982	18,892,687	(3,786,295)
Police Academy	133,688	246,763	113,075
TIF 1A	—	—	—
TIF 1B	—	—	—
Sewer Reserve Fund	1,967,531	2,188,526	220,995
Qualified Sinking Fund	529,057	530,308	1,251
TIF 1C	—	—	—
TIF 1D	\$ —	\$ —	\$ —
<b>Net Fund Balance</b>	<b>\$ 70,710,532</b>	<b>\$ —</b>	<b>\$ 56,464,303</b>
			<b>\$(14,246,229)</b>

**CITY OF LA VISTA, NEBRASKA**  
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**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**General Fund**

	<b>Budget (12 month)</b>	<b>Third 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	\$ —	\$ 93,207	\$(11,059,577)	1%
Sales and use taxes	4,917,452	(421,026)	676,671	(4,240,781)	14%
Motor vehicle taxes	516,364	—	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	178,438	635,843	(3,396,539)	16%
Licenses and permits	524,122	32,362	115,623	(408,499)	22%
Interest income	26,300	8,124	22,792	(3,509)	87%
Recreation Revenue	190,450	5,390	43,557	(146,893)	23%
Grant Income	245,910	15,547	34,538	(211,372)	14%
Other	312,128	2,394	71,309	(240,819)	23%
Garage fees	100,717	—	—	(100,717)	—%
<b>Total Revenues</b>	<b>24,324,606</b>	<b>(178,771)</b>	<b>1,970,784</b>	<b>(22,353,822)</b>	<b>8%</b>
<b>EXPENDITURES</b>					
Administrative Services	611,240	46,830	146,826	(464,413)	24%
Mayor and Council	234,488	18,274	50,413	(184,075)	21%
Boards & Commissions	7,154	129	1,071	(6,083)	15%
Building Maintenance	793,780	40,460	115,097	(678,683)	14%
Administration	745,600	60,120	172,068	(573,533)	23%
Police and Animal Control	6,460,467	434,733	1,385,925	(5,074,542)	21%
Fire	2,821,318	448,315	897,258	(1,924,060)	32%
Community Development	769,345	53,655	156,318	(613,028)	20%
Public Works	4,712,703	279,785	905,669	(3,807,034)	19%
Recreation	1,023,745	50,084	159,830	(863,915)	16%
Library	1,125,468	69,818	258,599	(866,869)	23%
Information Technology	549,126	23,695	84,465	(464,662)	15%
Human Resources	1,108,281	76,525	214,266	(894,014)	19%
Public Transportation	128,328	7,993	22,270	(106,058)	17%
Finance	647,835	59,237	127,753	(520,082)	20%
Communication	309,992	22,130	80,454	(229,538)	26%
Capital outlay	1,368,510	24,549	4,852	(1,363,658)	—%
<b>Total Expenditures</b>	<b>23,417,380</b>	<b>1,716,332</b>	<b>4,783,134</b>	<b>(18,634,246)</b>	<b>20%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>907,226</b>	<b>(1,895,103)</b>	<b>(2,812,350)</b>	<b>(3,719,576)</b>	

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**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Third Month Ending December 31, 2022**  
**25% of the Fiscal Year 2023**

**General Fund**

	<b>Budget (12 month)</b>	<b>Third 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)	—	(300,000)	2,030,536	13%
<b>Total other Financing Sources (Uses)</b>	<b>(1,807,436)</b>	<b>—</b>	<b>(1,331)</b>	<b>1,806,105</b>	<b>—%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ (900,210)</b>	<b>\$ (1,895,103)</b>	<b>\$ (2,813,681)</b>	<b>\$ (1,913,471)</b>	

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**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**Sewer Fund**

	<b>Budget</b> <b>(12 month)</b>	<b>Third 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>REVENUES</b>					
User fees	\$ 4,780,971	\$ (78,482)	\$ 1,256,695	\$ (3,524,276)	26%
Service charge and hook-up fees	125,110	1,693	7,839	(117,271)	6%
Miscellaneous	21	2	5	(16)	23%
<b>Total Revenues</b>	<b>4,906,102</b>	<b>(76,786)</b>	<b>1,264,539</b>	<b>(3,641,563)</b>	<b>26%</b>
<b>EXPENDITURES</b>					
Personnel Services	678,116	46,746	148,179	(529,937)	22%
Commodities	36,064	2,860	8,888	(27,176)	25%
Contract Services	3,427,689	15,627	611,709	(2,815,980)	18%
Maintenance	71,466	2,387	4,515	(66,951)	6%
Other	15,593	(1,160)	(1,160)	(16,753)	(7)%
Storm Water	59,926	—	1,200	(58,726)	2%
Capital Outlay	243,478	249,885	249,885	6,407	103%
Debt service					
Principal	—	—	—	—	—%
Interest	—	—	—	—	—%
<b>Total Expenditures</b>	<b>4,532,332</b>	<b>316,346</b>	<b>1,023,216</b>	<b>(3,509,116)</b>	<b>23%</b>
<b>OPERATING INCOME (LOSS)</b>	<b>373,770</b>	<b>(393,132)</b>	<b>241,323</b>	<b>(132,447)</b>	
<b>NON-OPERATING REVENUE</b>					
Interest income	2,870	2,186	5,577	2,707	194%
<b>INCOME (LOSS) BEFORE TRANSFERS</b>	<b>2,870</b>	<b>2,186</b>	<b>5,577</b>	<b>2,707</b>	<b>194%</b>
<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)	(1,500)	(1,500)	2,718,500	—%
<b>Total other Financing Sources (Uses)</b>	<b>(2,939,933)</b>	<b>(1,500)</b>	<b>(222,133)</b>	<b>2,717,800</b>	<b>8%</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (2,563,293)</b>	<b>\$ (392,447)</b>	<b>\$ 24,767</b>	<b>\$ 2,588,060</b>	

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**For the Third Month Ending December 31, 2022**  
**25% of the Fiscal Year 2023**

**Debt Service Fund**

	<b>Budget</b> (12 month)	<b>Third 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>REVENUES</b>					
Property Taxes	\$ 898,223	\$ —	\$ 9,513	\$ (888,710)	1%
Sales and use taxes	2,430,603	(210,513)	338,335	(2,092,268)	14%
Motor vehicle taxes	3,636	—	302	(3,334)	8%
Payments in Lieu of taxes	20,298	—	—	(20,298)	—%
Other (Assessments/Fire Reimbursement)	504,338	—	84,056	(420,282)	17%
Interest income	5,030	2,717	7,504	2,474	149%
Bond Proceeds	15,000,000	—	—	(15,000,000)	—%
<b>Total Revenues</b>	<b>18,862,129</b>	<b>(207,796)</b>	<b>439,711</b>	<b>(18,422,418)</b>	<b>2%</b>
<b>EXPENDITURES</b>					
Administration	69,507	750	1,250	(68,257)	2%
Fire Contract Bond	218,051	36,050	72,100	(145,951)	33%
Debt service					
Principal	2,100,000	1,841,500	2,006,500	(93,500)	96%
Interest	672,633	185,155	188,693	(483,940)	28%
<b>Total Expenditures</b>	<b>3,060,191</b>	<b>2,063,455</b>	<b>2,268,543</b>	<b>(791,648)</b>	<b>74%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>15,801,938</b>	<b>(2,271,251)</b>	<b>(1,828,831)</b>	<b>(17,630,769)</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>\$ (2,271,251)</b>	<b>\$ (1,528,831)</b>	<b>\$ (9,344,000)</b>	

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**Capital Improvement Program Fund**

	<b>Budget</b> <b>(12 month)</b>	<b>Third 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>REVENUES</b>					
Interest income	\$ 22,305	\$ 2,759	\$ 6,981	\$ (15,324)	31%
Grant income	330,000	—	—	(330,000)	—%
Special assessment	—	—	—	—	—%
Other income	—	—	—	—	—%
<b>Total Revenues</b>	<b>352,305</b>	<b>2,759</b>	<b>6,981</b>	<b>(345,324)</b>	<b>2%</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>2,759</b>	<b>6,981</b>	<b>(345,324)</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)	(2,869)	(394,135)	7,480,170	5%
<b>Total other Financing Sources (Uses)</b>	<b>(1,024,305)</b>	<b>(2,869)</b>	<b>(394,135)</b>	<b>630,170</b>	<b>38%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ (672,000)</b>	<b>\$ (110)</b>	<b>\$ (387,154)</b>	<b>\$ 284,846</b>	

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Third Month Ending December 31, 2022**  
**25% of the Fiscal Year 2023**

**Lottery Fund**

	<b>Budget</b> <b>(12 month)</b>	<b>Third 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>REVENUES</b>					
Lottery Rev/Community Betterment	\$ 900,000	\$ 71,175	\$ 221,725	\$ (678,275)	25%
Lottery Tax Form 51	313,043	26,614	76,149	(236,895)	24%
Interest income	14,325	244	524	(13,801)	4%
Miscellaneous / Other	—	—	—	—	—%
<b>Total Revenues</b>	<b>1,227,368</b>	<b>98,033</b>	<b>298,398</b>	<b>(928,970)</b>	<b>24%</b>
<b>EXPENDITURES</b>					
Professional Services	109,580	4,000	23,800	(85,780)	22%
Salute to Summer	—	—	—	—	—%
Community Events	361,550	14,790	53,186	(308,364)	15%
Events - Marketing	50,000	—	398	(49,602)	1%
Recreation Events	—	—	—	—	—%
Concert & Movie Nights	—	—	—	—	—%
State Taxes	313,043	26,614	76,149	(236,895)	24%
<b>Total Expenditures</b>	<b>834,174</b>	<b>45,405</b>	<b>153,533</b>	<b>(680,641)</b>	<b>18%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>393,195</b>	<b>52,629</b>	<b>144,865</b>	<b>(248,329)</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>\$ 52,629</b>	<b>\$ 144,865</b>	<b>\$ 475,471</b>	

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**Economic Development Program Fund**

	<b>Budget (12 month)</b>	<b>Third MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
<b>REVENUES</b>					
Other Income (Grant Payments)	\$ 145,747	\$ 15,276	\$ 37,917	\$ (107,830)	26%
Interest income	—	1,627	4,850	4,850	—%
<b>Total Revenues</b>	<b>145,747</b>	<b>16,903</b>	<b>42,766</b>	<b>(102,981)</b>	<b>29%</b>
<b>EXPENDITURES</b>					
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%
<b>Total Expenditures</b>	<b>1,149,636</b>	<b>—</b>	<b>1,101,154</b>	<b>(48,482)</b>	<b>96%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>(1,003,889)</b>	<b>16,903</b>	<b>(1,058,387)</b>	<b>(54,499)</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in (GF, DSF)	1,034,681	—	—	(1,034,681)	—%
Operating transfers out	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Community Development - Grant	(5,500,000)	(416,200)	(1,355,437)	4,144,563	25%
<b>Total other Financing Sources (Uses)</b>	<b>(4,465,319)</b>	<b>(416,200)</b>	<b>(1,355,437)</b>	<b>3,109,882</b>	<b>30%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ (5,469,208)</b>	<b>\$ (399,296)</b>	<b>\$ (2,413,824)</b>	<b>\$ 3,055,384</b>	

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**Off Street Parking Fund**

	<b>Budget (12 month)</b>	<b>Third MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of Budget Used</b>
<b>REVENUES</b>					
Garage fees	\$ —	\$ 4,394	\$ 6,036	\$ 6,036	—%
Interest income	1,010	5,689	15,498	14,488	1534%
<b>Total Revenues</b>	<b>1,010</b>	<b>10,083</b>	<b>21,533</b>	<b>20,523</b>	<b>2132%</b>
<b>EXPENDITURES</b>					
General & Administrative	1,480	100	100	(1,380)	7%
Professional Services	170,465	13,300	34,071	(136,395)	20%
Maintenance	16,155	—	88	(16,067)	1%
Commodities	11,210	—	—	(11,210)	—%
Debt service:					
Principal	1,210,000	578,500	578,500	(631,500)	48%
Interest	576,769	20,540	20,540	(556,229)	4%
<b>Total Expenditures</b>	<b>1,986,079</b>	<b>612,440</b>	<b>633,298</b>	<b>(1,352,781)</b>	<b>32%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>(1,985,069)</b>	<b>(602,357)</b>	<b>(611,765)</b>	<b>1,373,304</b>	
<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)	(927,975)	(2,910,963)	6,443,037	31%
<b>Total other Financing Sources (Uses)</b>	<b>(6,971,376)</b>	<b>(927,975)</b>	<b>(3,209,632)</b>	<b>3,761,744</b>	<b>46%</b>
<b>NET FUND ACTIVITY</b>	<b>\$ (8,956,445)</b>	<b>\$ (1,530,332)</b>	<b>\$ (3,821,397)</b>	<b>\$ 5,135,048</b>	

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Third Month Ending December 31, 2022**  
**25% of the Fiscal Year 2023**

**Redevelopment Fund**

	<b>Budget</b> (12 month)	<b>Third 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>REVENUES</b>					
Sales and use taxes	\$ 2,430,603	\$ (210,513)	\$ 338,335	(2,092,268)	14%
Occupation and franchise taxes	57,586	41	86	(57,500)	—%
Interest income	19,585	14,188	38,244	18,659	195%
<b>Total Revenues</b>	<b>2,507,774</b>	<b>(196,284)</b>	<b>376,666</b>	<b>(2,131,109)</b>	<b>15%</b>
<b>EXPENDITURES</b>					
Professional Services	285,000	4,883	12,453	(272,547)	4%
Financial / Legal Fees	1,750	—	—	(1,750)	—%
Debt service: (Warrants)				—	—%
Principal	1,350,000	—	—	(1,350,000)	—%
Interest	1,329,914	—	—	(1,329,914)	—%
<b>Total Expenditures</b>	<b>2,966,664</b>	<b>4,883</b>	<b>12,453</b>	<b>(2,954,211)</b>	<b>—%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>(458,890)</b>	<b>(201,167)</b>	<b>364,213</b>	<b>823,102</b>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	—	—	—	—	—%
Operating transfers out (OSP)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(17,786,142)	(2,593,075)	(4,150,507)	13,635,635	23%
<b>Total other Financing Sources (Uses)</b>	<b>(17,786,142)</b>	<b>(2,593,075)</b>	<b>(4,150,507)</b>	<b>13,635,635</b>	
<b>NET FUND ACTIVITY</b>	<b><u>\$(18,245,032)</u></b>	<b><u>\$ (2,794,242)</u></b>	<b><u>\$ (3,786,295)</u></b>	<b><u>\$ 14,458,737</u></b>	

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**Police Academy Fund**

	<b>Budget (12 month)</b>	<b>Third MTD Actual</b>	<b>YTD Actual</b>	<b>Over(under) Budget</b>	<b>% of budget Used</b>
<b>REVENUES</b>					
Academy income	\$ 214,500	\$ —	\$ 162,626	\$ (51,874)	76%
Interest income	140	108	292	152	208%
Other income	—	—	—	—	—%
<b>Total Revenues</b>	<b>214,640</b>	<b>108</b>	<b>162,918</b>	<b>(51,722)</b>	<b>76%</b>
<b>EXPENDITURES</b>					
Personnel Services	184,165	13,761	43,431	(140,733)	24%
Commodities	2,150	133	775	(1,375)	36%
Contract Services	10,450	271	1,192	(9,258)	11%
Other Charges	5,500	4,284	4,444	(1,056)	81%
<b>Total Expenditures</b>	<b>202,265</b>	<b>18,448</b>	<b>49,843</b>	<b>(152,421)</b>	<b>25%</b>
<b>REVENUES NET OF EXPENDITURES</b>	<b>12,375</b>	<b>(18,340)</b>	<b>113,074</b>	<b>100,699</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>\$ (18,340)</b>	<b>\$ 113,074</b>	<b>\$ 100,699</b>	

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**TIF 1A Fund**

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

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**TIF 1B Fund**

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

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**Sewer Reserve Fund**

	<b>Budget</b> <b>(12 month)</b>	<b>Third 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>REVENUES</b>					
Interest income	\$ 6,910	\$ 134	\$ 362	(6,548)	5%
<b>Total Revenues</b>	<b>6,910</b>	<b>134</b>	<b>362</b>	<b>(6,548)</b>	<b>5%</b>
<b>EXPENDITURES</b>					
Other	—	—	—	—	—%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>REVENUES NET OF EXPENDITURES</b>					
	6,910	134	362	(6,548)	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	220,633	—	220,633	—	100%
Operating transfers out	—	—	—	—	—%
<b>Total other Financing Sources (Uses)</b>	<b>220,633</b>	<b>—</b>	<b>220,633</b>	<b>—</b>	
<b>NET FUND ACTIVITY</b>					
	<b>\$ 227,543</b>	<b>\$ 134</b>	<b>\$ 220,995</b>	<b>\$ (6,548)</b>	

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**Qualified Sinking Fund**

	<b>Budget</b> <b>(12 month)</b>	<b>Third 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>REVENUES</b>					
Interest income	\$ 2,740	\$ 499	\$ 1,250	(1,490)	46%
<b>Total Revenues</b>	<b>2,740</b>	<b>499</b>	<b>1,250</b>	<b>(1,490)</b>	<b>46%</b>
<b>EXPENDITURES</b>					
Other	—	—	—	—	—%
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—%</b>
<b>REVENUES NET OF EXPENDITURES</b>					
	2,740	499	1,250	(1,490)	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	250,000	—	—	(250,000)	—%
Operating transfers out	—	—	—	—	—%
<b>Total other Financing Sources (Uses)</b>	<b>250,000</b>	<b>—</b>	<b>—</b>	<b>(250,000)</b>	
<b>NET FUND ACTIVITY</b>					
	<b>\$ 252,740</b>	<b>\$ 499</b>	<b>\$ 1,250</b>	<b>\$ (251,490)</b>	

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**

**For the Third Month Ending December 31, 2022**

**25% of the Fiscal Year 2023**

**TIF 1C Fund**

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

**CITY OF LA VISTA, NEBRASKA**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES**  
**AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES**  
**For the Third Month Ending December 31, 2022**  
**25% of the Fiscal Year 2023**

**TIF 1D Fund**

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