

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

A-3

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Total All Funds

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
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OPERATING REVENUES

General Fund	\$ 24,324,606	\$ 1,809,342	\$ 22,998,109	\$ (1,326,498)	95%
Sewer Fund	4,908,972	411,570	5,168,965	259,993	105%
Debt Service Fund	18,862,129	432,117	16,221,604	(2,640,524)	86%
Capital Improvement Fund	352,305	8,080	68,773	(283,533)	20%
Lottery Fund	1,227,368	111,543	1,357,071	129,702	111%
Economic Development Program Fund	145,747	18,561	254,207	108,460	174%
Off Street Parking Fund	1,010	1,049	67,518	66,508	6685%
Redevelopment Fund	2,507,774	304,001	3,075,516	567,741	123%
Police Academy	214,640	42	206,825	(7,815)	96%
TIF 1A	389,569	—	383,812	(5,757)	99%
TIF 1B	491,954	—	484,683	(7,271)	99%
Sewer Reserve Fund	6,910	10,126	46,374	39,464	671%
Qualified Sinking Fund	2,740	1,953	14,229	11,489	519%
TIF 1C	48,302	—	47,588	(714)	99%
TIF 1D	21,672	—	21,351	(321)	99%
Total Operating Revenues	53,505,699	3,108,384	50,416,625	(3,089,074)	94%

OPERATING EXPENDITURES

General Fund	23,417,380	2,487,598	20,880,139	(2,537,241)	89%
Sewer Fund	4,472,406	706,250	4,056,947	(415,458)	91%
Debt Service Fund	3,060,191	28,824	2,843,218	(216,973)	93%
Capital Improvement Fund	—	—	—	—	—%
Lottery Fund	834,174	58,423	722,206	(111,968)	87%
Economic Development Program Fund	1,149,636	—	1,149,936	300	100%
Off Street Parking Fund	1,986,079	995,165	2,015,682	29,603	101%
Redevelopment Fund	2,966,664	1,142,410	2,763,128	(203,536)	93%
Police Academy	202,265	23,402	201,959	(306)	100%
TIF 1A	389,569	—	383,812	(5,757)	99%
TIF 1B	491,954	—	484,683	(7,271)	99%
Sewer Reserve Fund	—	—	—	—	—%
Qualified Sinking Fund	—	—	—	—	—%
TIF 1C	48,302	—	47,588	(714)	99%
TIF 1D	21,672	—	21,351	(321)	99%
Total Operating Expenditures	39,040,290	5,442,072	35,570,649	(3,469,641)	91%

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

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Total All Funds

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
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**OPERATING REVENUES NET
OF EXPENDITURES**

General Fund	907,226	(678,255)	2,117,969	1,210,743	
Sewer Fund	436,566	(294,680)	1,112,018	675,451	
Debt Service Fund	15,801,938	403,293	13,378,387	(2,423,551)	
Capital Improvement Fund	352,305	8,080	68,773	(283,533)	
Lottery Fund	393,195	53,119	634,865	241,670	
Economic Development Program Fund	(1,003,889)	18,561	(895,729)	108,160	
Off Street Parking Fund	(1,985,069)	(994,117)	(1,948,164)	36,905	
Redevelopment Fund	(458,890)	(838,409)	312,387	771,277	
Police Academy	12,375	(23,360)	4,866	(7,509)	
TIF 1A	—	—	—	—	
TIF 1B	—	—	—	—	
Sewer Reserve Fund	6,910	10,126	46,374	39,464	
Qualified Sinking Fund	2,740	1,953	14,229	11,489	
TIF 1C	—	—	—	—	
TIF 1D	—	—	—	—	
Operating Revenues Net of Expenditures	14,465,408	(2,333,688)	14,845,976	380,567	

OTHER FINANCING SOURCES & USES

TRANSFERS IN

General Fund	523,100	223,100	521,769	(1,331)	100%
Sewer Fund	700	700	700	—	100%
Debt Service Fund	300,000	—	300,000	—	100%
Capital Improvement Fund	6,850,000	3,648,489	3,648,489	(3,201,511)	53%
Lottery Fund	—	—	—	—	—
Economic Development Program Fund	1,034,681	—	1,034,681	—	—
Off Street Parking Fund	2,682,624	2,682,624	2,682,624	—	100%
Redevelopment Fund	—	—	—	—	—
Police Academy	—	—	—	—	—
TIF 1A	—	—	—	—	—
TIF 1B	—	—	—	—	—
Sewer Reserve Fund	220,633	—	220,633	—	—
Qualified Sinking Fund	250,000	250,000	250,000	—	100%
TIF 1C	—	—	—	—	—
TIF 1D	—	—	—	—	—
Total Transfers In	11,861,738	6,804,913	8,658,895	(3,202,843)	73%

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

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Total All Funds

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
TRANSFERS OUT					
General Fund	(2,330,536)	(995,855)	(2,330,536)	—	100%
Sewer Fund	(220,633)	—	(220,633)	—	—
Debt Service Fund	(8,286,769)	(5,321,418)	(5,321,418)	2,965,351	64%
Capital Improvement Fund	—	—	—	—	—
Lottery Fund	(723,800)	(487,640)	(487,640)	236,160	67%
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)	(6,804,913)	(8,658,895)	3,202,843	73%

NET TRANSFERS

General Fund	(1,807,436)	(772,755)	(1,808,767)	(1,331)	100%
Sewer Fund	(219,933)	700	(219,933)	—	100%
Debt Service Fund	(7,986,769)	(5,321,418)	(5,021,418)	2,965,351	63%
Capital Improvement Fund	6,850,000	3,648,489	3,648,489	(3,201,511)	53%
Lottery Fund	(723,800)	(487,640)	(487,640)	236,160	67%
Economic Development Program Fund	1,034,681	—	1,034,681	—	—
Off Street Parking Fund	2,382,624	2,682,624	2,383,955	1,331	100%
Redevelopment Fund	—	—	—	—	—
Police Academy	—	—	—	—	—
TIF 1A	—	—	—	—	—
TIF 1B	—	—	—	—	—
Sewer Reserve Fund	220,633	—	220,633	—	100%
Qualified Sinking Fund	250,000	250,000	250,000	—	100%
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 Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Total All Funds

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
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**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	379,521	815,220	(1,904,780)	30%
Capital Improvement Fund	7,874,305	219,132	2,920,953	(4,953,352)	37%
Off Street Parking Fund	9,354,000	57,686	7,669,351	(1,684,649)	82%
Redevelopment Fund	17,786,142	1,251,219	14,892,745	(2,893,397)	84%
Total Capital Improvement	37,734,447	1,907,558	26,298,270	(11,436,177)	70%

**OTHER EXPENDITURES:
GRANTS**

Economic Development	5,500,000	—	5,012,419	(487,581)	91%
Total Grants	5,500,000	—	5,012,419	(487,581)	91%

NET FUND ACTIVITY

General Fund	(900,210)	(1,451,010)	309,202	1,209,412
Sewer Fund	(2,503,367)	(673,501)	76,864	2,580,231
Debt Service Fund	7,815,169	(4,918,125)	8,356,969	541,800
Capital Improvement Fund	(672,000)	3,437,437	796,308	1,468,308
Lottery Fund	(330,605)	(434,520)	147,225	477,831
Economic Development				
Program Fund	(5,469,208)	18,561	(4,873,466)	595,741
Off Street Parking Fund	(8,956,445)	1,630,822	(7,233,560)	1,722,885
Redevelopment Fund	(18,245,032)	(2,089,628)	(14,580,358)	3,664,674
Police Academy	12,375	(23,360)	4,866	(7,509)
TIF 1A	—	—	—	—
TIF 1B	—	—	—	—
Sewer Reserve Fund	227,543	10,126	267,007	39,464
Qualified Sinking Fund	252,740	251,953	264,229	11,489
TIF 1C	—	—	—	—
TIF 1D	—	—	—	—
Net Activity	(28,769,039)	(4,241,246)	(16,464,713)	12,304,326

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelfth Month Ending September 30, 2023
100% of the Fiscal Year 2023

Total All Funds

	Ending Fund Balance As of		
	Budget 9/30/2023	9/30/2023	Variance
FUND BALANCE			
General Fund	14,796,731	16,682,700	1,885,969
Sewer Fund	1,050,539	3,627,123	2,576,584
Debt Service Fund	11,273,864	12,147,692	873,828
Capital Improvement Fund	2,166,423	3,839,160	1,672,737
Lottery Fund	4,607,532	4,818,986	211,454
Economic Development Program Fund	—	116,659	116,659
Off Street Parking Fund	583,255	1,709,849	1,126,594
Redevelopment Fund	3,907,240	8,098,624	4,191,384
Police Academy	142,152	138,555	(3,597)
TIF 1A	—	—	—
TIF 1B	—	—	—
Sewer Reserve Fund	2,195,066	2,234,538	39,472
Qualified Sinking Fund	781,626	793,286	11,660
TIF 1C	—	—	—
TIF 1D	\$ —	—	—
Net Fund Balance	\$ 41,504,428	\$ —	\$ 54,207,170
			\$ 12,702,742

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

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

General Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property taxes	\$ 11,152,784	\$ 711,639	\$ 10,518,213	\$ (634,571)	94%
Sales and use taxes	4,917,452	522,899	5,269,081	351,629	107%
Motor vehicle taxes	516,364	38,856	511,988	(4,376)	99%
Payments in Lieu of taxes	202,989	—	177,932	(25,057)	88%
State revenue	2,103,008	176,882	2,154,497	51,489	102%
Occupation and franchise taxes	4,032,382	226,112	2,969,730	(1,062,652)	74%
Licenses and permits	524,122	(2,792)	363,469	(160,653)	69%
Interest income	26,300	61,132	381,025	354,725	1449%
Recreation Revenue	190,450	16,420	222,379	31,929	117%
Grant Income	245,910	18,067	116,036	(129,874)	47%
Other	312,128	14,262	210,814	(101,314)	68%
Garage fees	100,717	25,865	102,946	2,229	102%
Total Revenues	24,324,606	1,809,342	22,998,109	(1,326,498)	95%
EXPENDITURES					
Administrative Services	611,240	67,783	599,453	(11,787)	98%
Mayor and Council	234,488	19,742	186,069	(48,418)	79%
Boards & Commissions	7,154	204	4,374	(2,780)	61%
Building Maintenance	793,780	67,556	565,767	(228,012)	71%
Administration	745,600	79,010	702,359	(43,241)	94%
Police and Animal Control	6,460,467	737,654	6,077,117	(383,350)	94%
Fire	2,821,318	225,961	2,711,825	(109,493)	96%
Community Development	769,345	90,592	680,669	(88,676)	88%
Public Works	4,712,703	472,000	3,996,206	(716,497)	85%
Recreation	1,023,745	119,320	867,172	(156,573)	85%
Library	1,125,468	103,783	983,312	(142,156)	87%
Information Technology	549,126	12,980	505,452	(43,674)	92%
Human Resources	1,108,281	132,030	1,073,450	(34,830)	97%
Public Transportation	128,328	12,580	109,185	(19,143)	85%
Finance	647,835	59,451	637,253	(10,582)	98%
Communication	309,992	38,821	310,416	425	100%
Capital outlay	1,368,510	248,131	870,059	(498,451)	64%
Total Expenditures	23,417,380	2,487,598	20,880,139	(2,537,241)	89%
REVENUES NET OF EXPENDITURES	907,226	(678,255)	2,117,969	1,210,743	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelfth Month Ending September 30, 2023
100% of the Fiscal Year 2023

General Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
OTHER FINANCING SOURCES (USES)					
Operating transfers in (Lottery)	523,100	223,100	521,769	(1,331)	100%
Operating transfers out (DSF, OSP, CIP)	(2,330,536)	(995,855)	(2,330,536)	—	100%
Total other Financing Sources (Uses)	(1,807,436)	(772,755)	(1,808,767)	(1,331)	100%
NET FUND ACTIVITY	\$ (900,210)	\$ (1,451,010)	\$ 309,202	\$ 1,209,412	

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

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Sewer Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
User fees	\$ 4,780,971	\$ 394,441	\$ 5,023,284	\$ 242,313	105%
Service charge and hook-up fees	125,110	2,132	36,488	(88,622)	29%
Miscellaneous	21	5	49	28	232%
Total Revenues	4,906,102	396,577	5,059,820	153,718	103%
EXPENDITURES					
Personnel Services	678,116	69,509	613,976	(64,140)	91%
Commodities	36,064	3,472	37,862	1,798	105%
Contract Services	3,414,165	632,675	3,099,138	(315,027)	91%
Maintenance	40,257	594	32,548	(7,709)	81%
Other	400	—	6,487	6,087	1622%
Storm Water	59,926	—	17,050	(42,876)	28%
Capital Outlay	243,478	—	249,885	6,407	103%
Debt service					
Principal	—	—	—	—	—%
Interest	—	—	—	—	—%
Total Expenditures	4,472,406	706,250	4,056,947	(415,458)	91%
OPERATING INCOME (LOSS)	433,696	(309,672)	1,002,873	569,177	
NON-OPERATING REVENUE					
Interest income	2,870	14,992	109,145	106,275	3803%
INCOME (LOSS) BEFORE TRANSFERS	2,870	14,992	109,145	106,275	3803%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	700	700	700	—	100%
Operating transfers out	(220,633)	—	(220,633)	—	100%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(2,720,000)	(379,521)	(815,220)	1,904,780	30%
Total other Financing Sources (Uses)	(2,939,933)	(378,821)	(1,035,153)	1,904,780	35%
NET INCOME (LOSS)	\$ (2,503,367)	\$ (673,501)	\$ 76,864	\$ 2,580,231	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelfth Month Ending September 30, 2023
100% of the Fiscal Year 2023

Debt Service Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property Taxes	\$ 898,223	\$ 57,013	\$ 845,070	\$ (53,153)	94%
Sales and use taxes	2,430,603	261,450	2,634,540	203,937	108%
Motor vehicle taxes	3,636	—	2,007	(1,629)	55%
Payments in Lieu of taxes	20,298	—	16,723	(3,575)	82%
Other (Assessments/Fire Reimbursement)	504,338	42,028	504,776	438	100%
Interest income	5,030	71,627	129,574	124,544	2576%
Bond Proceeds	15,000,000	—	12,088,914	(2,911,086)	81%
Total Revenues	18,862,129	432,117	16,221,604	(2,640,524)	86%
EXPENDITURES					
Administration	69,507	820	149,285	79,778	215%
Fire Contract Bond	218,051	18,025	216,300	(1,751)	99%
Debt service					
Principal	2,100,000	—	2,105,000	5,000	100%
Interest	672,633	9,979	372,633	(300,000)	55%
Total Expenditures	3,060,191	28,824	2,843,218	(216,973)	93%
REVENUES NET OF EXPENDITURES	15,801,938	403,293	13,378,387	(2,423,551)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF Hwy Alloc)	300,000	—	300,000	—	100%
Operating transfers out (CIP, OSP)	(8,286,769)	(5,321,418)	(5,321,418)	2,965,351	64%
Total other Financing Sources (Uses)	(7,986,769)	(5,321,418)	(5,021,418)	2,965,351	
NET FUND ACTIVITY	\$ 7,815,169	\$ (4,918,125)	\$ 8,356,969	\$ 541,800	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelfth Month Ending September 30, 2023
100% of the Fiscal Year 2023

Capital Improvement Program Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Interest income	\$ 22,305	\$ 8,080	\$ 68,773	\$ 46,468	308%
Grant income	330,000	—	—	(330,000)	—%
Special assessment	—	—	—	—	—%
Other income	—	—	—	—	—%
Total Revenues	352,305	8,080	68,773	(283,533)	20%
EXPENDITURES					
Administration	—	—	—	—	—%
Other	—	—	—	—	—%
Total Expenditures	—	—	—	—	—%
REVENUES NET OF EXPENDITURES	352,305	8,080	68,773	(283,533)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF, LF)	6,850,000	3,648,489	3,648,489	(3,201,511)	53%
Operating transfers out (DSF)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital outlay	(7,874,305)	(219,132)	(2,920,953)	4,953,352	37%
Total other Financing Sources (Uses)	(1,024,305)	3,429,357	727,535	1,751,840	(71)%
NET FUND ACTIVITY	\$ (672,000)	\$ 3,437,437	\$ 796,308	\$ 1,468,308	

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

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Lottery Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Lottery Rev/Community Betterment	\$ 900,000	\$ 82,548	\$ 994,028	\$ 94,028	110%
Lottery Tax Form 51	313,043	26,360	321,003	7,959	103%
Interest income	14,325	2,635	41,440	27,115	289%
Miscellaneous / Other	—	—	600	600	—%
Total Revenues	1,227,368	111,543	1,357,071	129,702	111%
EXPENDITURES					
Professional Services	109,580	14,418	51,301	(58,279)	47%
Salute to Summer	—	—	—	—	—%
Community Events	361,550	13,342	321,141	(40,409)	89%
Events - Marketing	50,000	4,304	28,761	(21,239)	58%
Recreation Events	—	—	—	—	—%
Concert & Movie Nights	—	—	—	—	—%
State Taxes	313,043	26,360	321,003	7,959	103%
Total Expenditures	834,174	58,423	722,206	(111,968)	87%
REVENUES NET OF EXPENDITURES	393,195	53,119	634,865	241,670	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—
Operating transfers out (GF, SF, DSF, CIP)	(723,800)	(487,640)	(487,640)	236,160	67%
Total other Financing Sources (Uses)	(723,800)	(487,640)	(487,640)	236,160	67%
NET FUND ACTIVITY	\$ (330,605)	\$ (434,520)	\$ 147,225	\$ 477,831	

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

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Economic Development Program Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Other Income (Grant Payments)	\$ 145,747	\$ 18,375	\$ 208,133	\$ 62,386	143%
Interest income	—	186	46,074	46,074	—%
Total Revenues	145,747	18,561	254,207	108,460	174%
EXPENDITURES					
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%
Total Expenditures	1,149,636	—	1,149,936	300	100%
REVENUES NET OF EXPENDITURES	(1,003,889)	18,561	(895,729)	108,160	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF)	1,034,681	—	1,034,681	—	100%
Operating transfers out	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Community Development - Grant	(5,500,000)	—	(5,012,419)	487,581	91%
Total other Financing Sources (Uses)	(4,465,319)	—	(3,977,738)	487,581	89%
NET FUND ACTIVITY	\$ (5,469,208)	\$ 18,561	\$ (4,873,466)	\$ 595,741	

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

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Off Street Parking Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Garage fees	\$ —	\$ 883	\$ 12,766	\$ 12,766	—%
Interest income	1,010	166	54,752	53,742	5421%
Total Revenues	1,010	1,049	67,518	66,508	6685%
EXPENDITURES					
General & Administrative	1,480	250	700	(780)	47%
Professional Services	170,465	19,122	193,879	23,414	114%
Maintenance	16,155	13,272	22,918	6,763	142%
Commodities	11,210	—	11,417	207	102%
Debt service:					
Principal	1,210,000	690,000	1,210,000	—	100%
Interest	576,769	272,521	576,769	(1)	100%
Total Expenditures	1,986,079	995,165	2,015,682	29,603	101%
REVENUES NET OF EXPENDITURES	(1,985,069)	(994,117)	(1,948,164)	36,905	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF, DSF, RDF)	2,682,624	2,682,624	2,682,624	—	100%
Operating transfers out	(300,000)	—	(298,669)	1,331	100%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(9,354,000)	(57,686)	(7,669,351)	1,684,649	82%
Total other Financing Sources (Uses)	(6,971,376)	2,624,938	(5,285,396)	1,685,980	76%
NET FUND ACTIVITY	\$ (8,956,445)	\$ 1,630,822	\$ (7,233,560)	\$ 1,722,885	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelfth Month Ending September 30, 2023
100% of the Fiscal Year 2023

Redevelopment Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Sales and use taxes	\$ 2,430,603	\$ 261,450	\$ 2,634,540	203,937	108%
Occupation and franchise taxes	57,586	5	206	(57,380)	—%
Interest income	19,585	42,546	440,769	421,184	2251%
Total Revenues	2,507,774	304,001	3,075,516	567,741	123%
EXPENDITURES					
Professional Services	285,000	28,685	81,515	(203,485)	29%
Financial / Legal Fees	1,750	400	1,700	(50)	97%
Debt service: (Warrants)				—	—%
Principal	1,350,000	640,000	1,350,000	—	100%
Interest	1,329,914	473,325	1,329,913	(1)	100%
Total Expenditures	2,966,664	1,142,410	2,763,128	(203,536)	93%
REVENUES NET OF EXPENDITURES	(458,890)	(838,409)	312,387	771,277	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out (OSP)	—	—	—	—	—%
Bond proceeds	—	—	—	—	—%
Capital Improvement	(17,786,142)	(1,251,219)	(14,892,745)	2,893,397	84%
Total other Financing Sources (Uses)	(17,786,142)	(1,251,219)	(14,892,745)	2,893,397	
NET FUND ACTIVITY	<u>\$(18,245,032)</u>	<u>\$ (2,089,628)</u>	<u>\$ (14,580,358)</u>	<u>\$ 3,664,674</u>	

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

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Police Academy Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of budget Used
REVENUES					
Academy income	\$ 214,500	\$ —	\$ 205,945	\$ (8,555)	96%
Interest income	140	42	881	741	629%
Other income	—	—	—	—	—%
Total Revenues	214,640	42	206,825	(7,815)	96%
EXPENDITURES					
Personnel Services	184,165	20,253	178,850	(5,314)	97%
Commodities	2,150	1,350	3,161	1,011	147%
Contract Services	10,450	761	8,516	(1,934)	81%
Other Charges	5,500	1,039	11,431	5,931	208%
Total Expenditures	202,265	23,402	201,959	(306)	100%
REVENUES NET OF EXPENDITURES	12,375	(23,360)	4,866	(7,509)	
OTHER FINANCING SOURCES (USES)					
Operating transfers in (GF)	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	—	—	—	—	
NET FUND ACTIVITY	\$ 12,375	\$ (23,360)	\$ 4,866	\$ (7,509)	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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100% of the Fiscal Year 2023

TIF 1A Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property Tax	\$ 389,569	\$ —	\$ 383,812	(5,757)	99%
Total Revenues	389,569	—	383,812	(5,757)	99%
EXPENDITURES					
TIF Distributed Funds	385,673	—	379,974	(5,699)	99%
Contract Services	3,896	—	3,838	(58)	99%
Total Expenditures	389,569	—	383,812	(5,757)	99%
REVENUES NET OF EXPENDITURES					
	—	—	—	—	—
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	—	—	—	—	—
NET FUND ACTIVITY					
	\$ —	\$ —	\$ —	\$ —	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelfth Month Ending September 30, 2023
100% of the Fiscal Year 2023

TIF 1B Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property Tax	\$ 491,954	\$ —	\$ 484,683	(7,271)	99%
Total Revenues	491,954	—	484,683	(7,271)	99%
EXPENDITURES					
TIF Distributed Funds	487,034	—	479,836	(7,198)	99%
Contract Services	4,920	—	4,847	(73)	99%
Total Expenditures	491,954	—	484,683	(7,271)	99%
REVENUES NET OF EXPENDITURES					
	—	—	—	—	—%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	—	—	—	—	—
NET FUND ACTIVITY					
	\$ —	\$ —	\$ —	\$ —	

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

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Sewer Reserve Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Interest income	\$ 6,910	\$ 10,126	\$ 46,374	39,464	671%
Total Revenues	6,910	10,126	46,374	39,464	671%
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	—	—	—	—	—%
REVENUES NET OF EXPENDITURES					
	6,910	10,126	46,374	39,464	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	220,633	—	220,633	—	100%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	220,633	—	220,633	—	
NET FUND ACTIVITY					
	\$ 227,543	\$ 10,126	\$ 267,007	\$ 39,464	

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

For the Twelfth Month Ending September 30, 2023

100% of the Fiscal Year 2023

Qualified Sinking Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Interest income	\$ 2,740	\$ 1,953	\$ 14,229	11,489	519%
Total Revenues	2,740	1,953	14,229	11,489	519%
EXPENDITURES					
Other	—	—	—	—	—%
Total Expenditures	—	—	—	—	—%
REVENUES NET OF EXPENDITURES					
	2,740	1,953	14,229	11,489	
OTHER FINANCING SOURCES (USES)					
Operating transfers in	250,000	250,000	250,000	—	100%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	250,000	250,000	250,000	—	
NET FUND ACTIVITY					
	\$ 252,740	\$ 251,953	\$ 264,229	\$ 11,489	

CITY OF LA VISTA, NEBRASKA
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AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
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100% of the Fiscal Year 2023

TIF 1C Fund

	Budget (12 month)	Twelfth MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property Tax	\$ 48,302	\$ —	\$ 47,588	(714)	99%
Total Revenues	48,302	—	47,588	(714)	99%
EXPENDITURES					
TIF Distributed Funds	47,819	—	47,112	(707)	99%
Contract Services	483	—	476	(7)	99%
Total Expenditures	48,302	—	47,588	(714)	99%
REVENUES NET OF EXPENDITURES					
	—	—	—	—	—%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	—	—	—	—	—
NET FUND ACTIVITY					
	\$ —	\$ —	\$ —	\$ —	

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Twelfth Month Ending September 30, 2023
100% of the Fiscal Year 2023

TIF 1D Fund

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of Budget Used
REVENUES					
Property Tax	\$ 21,672	\$ —	\$ 21,351	(321)	99%
Total Revenues	21,672	—	21,351	(321)	99%
EXPENDITURES					
TIF Distributed Funds	21,455	—	21,138	(317)	99%
Contract Services	217	—	214	(3)	98%
Total Expenditures	21,672	—	21,351	(321)	99%
REVENUES NET OF EXPENDITURES					
	—	—	—	—	—%
OTHER FINANCING SOURCES (USES)					
Operating transfers in	—	—	—	—	—%
Operating transfers out	—	—	—	—	—%
Total other Financing Sources (Uses)	—	—	—	—	—
NET FUND ACTIVITY	\$ —	\$ —	\$ —	\$ —	