

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fourth Month Ending January 31, 2023
33% of the Fiscal Year 2023

A-3

Total All Funds

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|-----------------------------------|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| OPERATING REVENUES | | | | | |
| General Fund | \$ 24,324,606 | \$ 736,540 | \$ 2,710,211 | \$(21,614,395) | 11% |
| Sewer Fund | 4,908,972 | 307,182 | 1,577,298 | (3,331,674) | 32% |
| Debt Service Fund | 18,862,129 | 248,948 | 688,659 | (18,173,470) | 4% |
| Capital Improvement Fund | 352,305 | 3,214 | 10,194 | (342,111) | 3% |
| Lottery Fund | 1,227,368 | 97,230 | 395,628 | (831,741) | 32% |
| Economic Development Program Fund | 145,747 | 17,913 | 60,680 | (85,067) | 42% |
| Off Street Parking Fund | 1,010 | 6,258 | 28,774 | 27,764 | 2849% |
| Redevelopment Fund | 2,507,774 | 262,237 | 638,902 | (1,868,872) | 25% |
| Police Academy | 214,640 | 22,506 | 185,424 | (29,216) | 86% |
| TIF 1A | 389,569 | — | — | (389,569) | —% |
| TIF 1B | 491,954 | — | — | (491,954) | —% |
| Sewer Reserve Fund | 6,910 | 137 | 500 | (6,410) | 7% |
| Qualified Sinking Fund | 2,740 | 589 | 1,839 | (901) | 67% |
| TIF 1C | 48,302 | — | — | (48,302) | —% |
| TIF 1D | 21,672 | — | — | (21,672) | —% |
| Total Operating Revenues | 53,505,699 | 1,702,754 | 6,298,109 | (47,207,590) | 12% |

OPERATING EXPENDITURES

| | | | | | |
|-------------------------------------|-------------------|------------------|-------------------|---------------------|------------|
| General Fund | 23,417,380 | 1,292,177 | 6,095,936 | (17,321,444) | 26% |
| Sewer Fund | 4,532,332 | 80,172 | 1,336,443 | (3,195,889) | 29% |
| Debt Service Fund | 3,060,191 | — | 2,268,543 | (791,648) | 74% |
| Capital Improvement Fund | — | — | — | — | —% |
| Lottery Fund | 834,174 | 54,082 | 207,615 | (626,559) | 25% |
| Economic Development Program Fund | 1,149,636 | — | 1,101,154 | (48,482) | 96% |
| Off Street Parking Fund | 1,986,079 | 25,844 | 670,388 | (1,315,691) | 34% |
| Redevelopment Fund | 2,966,664 | 204,657 | 221,380 | (2,745,284) | 7% |
| Police Academy | 202,265 | 16,381 | 66,224 | (136,040) | 33% |
| 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 | 1,673,313 | 11,967,682 | (27,132,535) | 31% |

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fourth Month Ending January 31, 2023
33% of the Fiscal Year 2023

Total All Funds

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|--|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
|--|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|

**OPERATING REVENUES NET
OF EXPENDITURES**

| | | | | | |
|---|-------------------|---------------|--------------------|---------------------|--|
| General Fund | 907,226 | (555,637) | (3,385,725) | (4,292,951) | |
| Sewer Fund | 376,640 | 227,010 | 240,855 | (135,785) | |
| Debt Service Fund | 15,801,938 | 248,948 | (1,579,883) | (17,381,821) | |
| Capital Improvement Fund | 352,305 | 3,214 | 10,194 | (342,111) | |
| Lottery Fund | 393,195 | 43,147 | 188,013 | (205,182) | |
| Economic Development Program Fund | (1,003,889) | 17,913 | (1,040,474) | (36,585) | |
| Off Street Parking Fund | (1,985,069) | (19,586) | (641,614) | 1,343,455 | |
| Redevelopment Fund | (458,890) | 57,580 | 417,522 | 876,412 | |
| Police Academy | 12,375 | 6,126 | 119,200 | 106,825 | |
| TIF 1A | — | — | — | — | |
| TIF 1B | — | — | — | — | |
| Sewer Reserve Fund | 6,910 | 137 | 500 | (6,410) | |
| Qualified Sinking Fund | 2,740 | 589 | 1,839 | (901) | |
| TIF 1C | — | — | — | — | |
| TIF 1D | — | — | — | — | |
| Operating Revenues Net of Expenditures | 14,405,482 | 29,441 | (5,669,573) | (20,075,055) | |

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 Fourth Month Ending January 31, 2023
33% of the Fiscal Year 2023

| | | | | |
|---------------------------|-------------------|----------|----------------|---------------------|
| TIF 1C | — | — | — | — |
| TIF 1D | — | — | — | — |
| Total Transfers In | 11,861,738 | — | 819,302 | (11,042,436) |

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fourth Month Ending January 31, 2023
33% of the Fiscal Year 2023

Total All Funds

| | Budget (12 month) | Fourth 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 Fourth Month Ending January 31, 2023
33% of the Fiscal Year 2023

| | Total All Funds | | | | |
|-------------------------------------|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| | Budget (12 month) | Fourth 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 | — | 1,500 | (2,718,500) | —% |
| Capital Improvement Fund | 7,874,305 | 11,636 | 405,771 | (7,468,534) | 5% |
| Off Street Parking Fund | 9,354,000 | 760,465 | 3,671,428 | (5,682,572) | 39% |
| Redevelopment Fund | 17,786,142 | 1,123,774 | 5,274,282 | (12,511,860) | 30% |
| Total Capital Improvement | 37,734,447 | 1,895,875 | 9,352,980 | (28,381,467) | 25% |
| OTHER EXPENDITURES: GRANTS | | | | | |
| Economic Development | 5,500,000 | — | 1,348,759 | (4,151,241) | 25% |
| Program Fund | 5,500,000 | — | 1,348,759 | (4,151,241) | 25% |
| Total Grants | 5,500,000 | — | 1,348,759 | (4,151,241) | 25% |
| NET FUND ACTIVITY | | | | | |
| General Fund | (900,210) | (555,637) | (3,387,056) | (2,486,846) | |
| Sewer Fund | (2,563,293) | 227,010 | 18,722 | 2,582,015 | |
| Debt Service Fund | 7,815,169 | 248,948 | (1,279,883) | (9,095,052) | |
| Capital Improvement Fund | (672,000) | (8,422) | (395,576) | 276,424 | |
| Lottery Fund | (330,605) | 43,147 | 188,013 | 518,618 | |
| Economic Development | (5,469,208) | 17,913 | (2,389,233) | 3,079,974 | |
| Program Fund | (8,956,445) | (780,051) | (4,611,711) | 4,344,734 | |
| Off Street Parking Fund | (18,245,032) | (1,066,194) | (4,856,759) | 13,388,272 | |
| Police Academy | 12,375 | 6,126 | 119,200 | 106,825 | |
| TIF 1A | — | — | — | — | |
| TIF 1B | — | — | — | — | |
| Sewer Reserve Fund | 227,543 | 137 | 221,133 | (6,410) | |
| Qualified Sinking Fund | 252,740 | 589 | 1,839 | (250,901) | |
| TIF 1C | — | — | — | — | |

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fourth Month Ending January 31, 2023
33% of the Fiscal Year 2023

| | | | | |
|---------------------|---------------------|--------------------|---------------------|-------------------|
| TIF 1D | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> |
| Net Activity | (28,828,965) | (1,866,434) | (16,371,312) | 12,457,652 |

CITY OF LA VISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the Fourth Month Ending January 31, 2023
33% of the Fiscal Year 2023

Total All Funds

| | Ending Fund Balance As of | | |
|-----------------------------------|----------------------------------|------------------|-----------------------|
| | 9/30/2023 | 1/31/2023 | Variance |
| FUND BALANCE | | | |
| General Fund | 16,336,806 | 12,949,750 | (3,387,056) |
| Sewer Fund | 3,625,600 | 3,644,322 | 18,722 |
| Debt Service Fund | 3,790,723 | 2,510,840 | (1,279,883) |
| Capital Improvement Fund | 3,042,852 | 2,647,275 | (395,577) |
| Lottery Fund | 4,671,760 | 4,859,773 | 188,013 |
| Economic Development Program Fund | 4,990,125 | 2,600,892 | (2,389,233) |
| Off Street Parking Fund | 8,943,408 | 4,331,697 | (4,611,711) |
| Redevelopment Fund | 22,678,982 | 17,822,223 | (4,856,759) |
| Police Academy | 133,688 | 252,888 | 119,200 |
| TIF 1A | — | — | — |
| TIF 1B | — | — | — |
| Sewer Reserve Fund | 1,967,531 | 2,188,663 | 221,132 |
| Qualified Sinking Fund | 529,057 | 530,896 | 1,839 |
| TIF 1C | — | — | — |
| TIF 1D | \$ — | — | — |
| Net Fund Balance | \$ 70,710,532 | \$ — | \$ 54,339,221 |
| | | | \$(16,371,311) |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

General Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Property taxes | \$ 11,152,784 | \$ — | \$ 93,207 | \$ (11,059,577) | 1% |
| Sales and use taxes | 4,917,452 | 494,235 | 1,170,906 | (3,746,546) | 24% |
| 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 | 188,589 | 824,468 | (3,207,914) | 20% |
| Licenses and permits | 524,122 | 24,489 | 140,112 | (384,010) | 27% |
| Interest income | 26,300 | 7,420 | 30,212 | 3,912 | 115% |
| Recreation Revenue | 190,450 | 9,415 | 52,972 | (137,478) | 28% |
| Grant Income | 245,910 | 8,143 | 42,681 | (203,229) | 17% |
| Other | 312,128 | 4,249 | 78,410 | (233,718) | 25% |
| Garage fees | 100,717 | — | — | (100,717) | —% |
| Total Revenues | 24,324,606 | 736,540 | 2,710,211 | (21,614,395) | 11% |
| EXPENDITURES | | | | | |
| Administrative Services | 611,240 | 47,153 | 193,979 | (417,260) | 32% |
| Mayor and Council | 234,488 | 12,974 | 63,537 | (170,951) | 27% |
| Boards & Commissions | 7,154 | 196 | 1,267 | (5,887) | 18% |
| Building Maintenance | 793,780 | 30,470 | 146,073 | (647,707) | 18% |
| Administration | 745,600 | 47,943 | 223,233 | (522,367) | 30% |
| Police and Animal Control | 6,460,467 | 447,542 | 1,834,724 | (4,625,743) | 28% |
| Fire | 2,821,318 | 4,924 | 902,461 | (1,918,857) | 32% |
| Community Development | 769,345 | 52,981 | 210,489 | (558,856) | 27% |
| Public Works | 4,712,703 | 291,144 | 1,199,903 | (3,512,800) | 25% |
| Recreation | 1,023,745 | 54,140 | 213,970 | (809,775) | 21% |
| Library | 1,125,468 | 63,965 | 323,225 | (802,243) | 29% |
| Information Technology | 549,126 | 50,246 | 134,711 | (414,416) | 25% |
| Human Resources | 1,108,281 | 91,036 | 315,571 | (792,709) | 28% |
| Public Transportation | 128,328 | 5,458 | 27,728 | (100,601) | 22% |
| Finance | 647,835 | 43,827 | 171,580 | (476,255) | 26% |
| Communication | 309,992 | 16,159 | 96,613 | (213,379) | 31% |
| Capital outlay | 1,368,510 | 32,019 | 36,871 | (1,331,639) | 3% |
| Total Expenditures | 23,417,380 | 1,292,177 | 6,095,936 | (17,321,444) | 26% |
| REVENUES NET OF EXPENDITURES | 907,226 | (555,637) | (3,385,725) | (4,292,951) | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

General Fund

| | Budget (12 month) | Fourth 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) | <u>(2,330,536)</u> | <u>—</u> | <u>(300,000)</u> | <u>2,030,536</u> | <u>13%</u> |
| Total other Financing Sources (Uses) | <u>(1,807,436)</u> | <u>—</u> | <u>(1,331)</u> | <u>1,806,105</u> | <u>—%</u> |
| NET FUND ACTIVITY | <u><u>\$ (900,210)</u></u> | <u><u>\$ (555,637)</u></u> | <u><u>\$ (3,387,056)</u></u> | <u><u>\$ (2,486,846)</u></u> | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

Sewer Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|-----------------------------|------------------------------------|-----------------------------|-------------------------------------|-----------------------------------|
| REVENUES | | | | | |
| User fees | \$ 4,780,971 | \$ 303,581 | \$ 1,560,276 | \$ (3,220,695) | 33% |
| Service charge and hook-up fees | 125,110 | 721 | 8,560 | (116,550) | 7% |
| Miscellaneous | 21 | 2 | 6 | (15) | 31% |
| Total Revenues | 4,906,102 | 304,303 | 1,568,842 | (3,337,260) | 32% |
| EXPENDITURES | | | | | |
| Personnel Services | 678,116 | 47,660 | 195,839 | (482,277) | 29% |
| Commodities | 36,064 | 825 | 9,713 | (26,351) | 27% |
| Contract Services | 3,427,689 | 30,261 | 874,963 | (2,552,726) | 26% |
| Maintenance | 71,466 | 1,426 | 6,003 | (65,463) | 8% |
| Other | 15,593 | — | (1,160) | (16,753) | (7)% |
| Storm Water | 59,926 | — | 1,200 | (58,726) | 2% |
| Capital Outlay | 243,478 | — | 249,885 | 6,407 | 103% |
| Debt service | | | | | |
| Principal | — | — | — | — | —% |
| Interest | — | — | — | — | —% |
| Total Expenditures | 4,532,332 | 80,172 | 1,336,443 | (3,195,889) | 29% |
| OPERATING INCOME (LOSS) | 373,770 | 224,131 | 232,399 | (141,371) | |
| NON-OPERATING REVENUE | | | | | |
| Interest income | 2,870 | 2,879 | 8,456 | 5,586 | 295% |
| INCOME (LOSS) BEFORE TRANSFERS | 2,870 | 2,879 | 8,456 | 5,586 | 295% |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | 700 | — | — | (700) | —% |
| Operating transfers out | (220,633) | — | (220,633) | — | 100% |
| Bond proceeds | — | — | — | — | —% |
| Capital Improvement | (2,720,000) | — | (1,500) | 2,718,500 | —% |
| Total other Financing Sources (Uses) | (2,939,933) | — | (222,133) | 2,717,800 | 8% |
| NET INCOME (LOSS) | \$ (2,563,293) | \$ 227,010 | \$ 18,722 | \$ 2,582,015 | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

Debt Service Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Property Taxes | \$ 898,223 | \$ — | \$ 9,513 | \$ (888,710) | 1% |
| Sales and use taxes | 2,430,603 | 247,118 | 585,453 | (1,845,150) | 24% |
| 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 | 1,830 | 9,335 | 4,305 | 186% |
| Bond Proceeds | 15,000,000 | — | — | (15,000,000) | —% |
| Total Revenues | 18,862,129 | 248,948 | 688,659 | (18,173,470) | 4% |
| EXPENDITURES | | | | | |
| Administration | 69,507 | — | 1,250 | (68,257) | 2% |
| Fire Contract Bond | 218,051 | — | 72,100 | (145,951) | 33% |
| Debt service | | | | | |
| Principal | 2,100,000 | — | 2,006,500 | (93,500) | 96% |
| Interest | 672,633 | — | 188,693 | (483,940) | 28% |
| Total Expenditures | 3,060,191 | — | 2,268,543 | (791,648) | 74% |
| REVENUES NET OF EXPENDITURES | 15,801,938 | 248,948 | (1,579,883) | (17,381,821) | |
| 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 | \$ 248,948 | \$ (1,279,883) | \$ (9,095,052) | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

Capital Improvement Program Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------------|------------------------------------|-----------------------------|-------------------------------------|-----------------------------------|
| REVENUES | | | | | |
| Interest income | \$ 22,305 | \$ 3,214 | \$ 10,194 | \$ (12,111) | 46% |
| Grant income | 330,000 | — | — | (330,000) | —% |
| Special assessment | — | — | — | — | —% |
| Other income | — | — | — | — | —% |
| Total Revenues | 352,305 | 3,214 | 10,194 | (342,111) | 3% |
| EXPENDITURES | | | | | |
| Administration | — | — | — | — | —% |
| Other | — | — | — | — | —% |
| Total Expenditures | — | — | — | — | —% |
| REVENUES NET OF EXPENDITURES | 352,305 | 3,214 | 10,194 | (342,111) | |
| 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) | (11,636) | (405,771) | 7,468,534 | 5% |
| Total other Financing Sources (Uses) | (1,024,305) | (11,636) | (405,771) | 618,534 | 40% |
| NET FUND ACTIVITY | \$ (672,000) | \$ (8,422) | \$ (395,576) | \$ 276,424 | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

Lottery Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Lottery Rev/Community Betterment | \$ 900,000 | \$ 69,217 | \$ 290,942 | \$ (609,058) | 32% |
| Lottery Tax Form 51 | 313,043 | 27,687 | 103,835 | (209,208) | 33% |
| Interest income | 14,325 | 326 | 850 | (13,475) | 6% |
| Miscellaneous / Other | — | — | — | — | —% |
| Total Revenues | 1,227,368 | 97,230 | 395,628 | (831,741) | 32% |
| EXPENDITURES | | | | | |
| Professional Services | 109,580 | 10,060 | 33,860 | (75,720) | 31% |
| Salute to Summer | — | — | — | — | —% |
| Community Events | 361,550 | 16,336 | 69,522 | (292,029) | 19% |
| Events - Marketing | 50,000 | — | 398 | (49,602) | 1% |
| Recreation Events | — | — | — | — | —% |
| Concert & Movie Nights | — | — | — | — | —% |
| State Taxes | 313,043 | 27,687 | 103,835 | (209,208) | 33% |
| Total Expenditures | 834,174 | 54,082 | 207,615 | (626,559) | 25% |
| REVENUES NET OF EXPENDITURES | 393,195 | 43,147 | 188,013 | (205,182) | |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | — | — | — | — | — |
| Operating transfers out (GF, SF, DSF, CIP) | (723,800) | — | — | 723,800 | —% |
| Total other Financing Sources (Uses) | (723,800) | — | — | 723,800 | —% |
| NET FUND ACTIVITY | \$ (330,605) | \$ 43,147 | \$ 188,013 | \$ 518,618 | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

Economic Development Program Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Other Income (Grant Payments) | \$ 145,747 | \$ 16,259 | \$ 54,175 | \$ (91,572) | 37% |
| Interest income | — | 1,655 | 6,504 | 6,504 | —% |
| Total Revenues | 145,747 | 17,913 | 60,680 | (85,067) | 42% |
| EXPENDITURES | | | | | |
| Professional Services | — | — | — | — | —% |
| Financial / Legal Fees | 500 | — | 400 | (100) | 80% |
| Debt service: (Warrants) | | | | | |
| Principal | 1,050,000 | — | 1,050,000 | — | 100% |
| Interest | 99,136 | — | 50,754 | (48,382) | 51% |
| Total Expenditures | 1,149,636 | — | 1,101,154 | (48,482) | 96% |
| REVENUES NET OF EXPENDITURES | (1,003,889) | 17,913 | (1,040,474) | (36,585) | |
| 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) | — | (1,348,759) | 4,151,241 | 25% |
| Total other Financing Sources (Uses) | (4,465,319) | — | (1,348,759) | 3,116,560 | 30% |
| NET FUND ACTIVITY | \$ (5,469,208) | \$ 17,913 | \$ (2,389,233) | \$ 3,079,974 | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

Off Street Parking Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Garage fees | \$ — | \$ 473 | \$ 7,491 | \$ 7,491 | —% |
| Interest income | 1,010 | 5,785 | 21,282 | 20,272 | 2107% |
| Total Revenues | 1,010 | 6,258 | 28,774 | 27,764 | 2849% |
| EXPENDITURES | | | | | |
| General & Administrative | 1,480 | — | 100 | (1,380) | 7% |
| Professional Services | 170,465 | 25,844 | 71,160 | (99,305) | 42% |
| Maintenance | 16,155 | — | 88 | (16,067) | 1% |
| Commodities | 11,210 | — | — | (11,210) | —% |
| Debt service: | | | | | |
| Principal | 1,210,000 | — | 578,500 | (631,500) | 48% |
| Interest | 576,769 | — | 20,540 | (556,229) | 4% |
| Total Expenditures | 1,986,079 | 25,844 | 670,388 | (1,315,691) | 34% |
| REVENUES NET OF EXPENDITURES | (1,985,069) | (19,586) | (641,614) | 1,343,455 | |
| 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) | (760,465) | (3,671,428) | 5,682,572 | 39% |
| Total other Financing Sources (Uses) | (6,971,376) | (760,465) | (3,970,097) | 3,001,279 | 57% |
| NET FUND ACTIVITY | \$ (8,956,445) | \$ (780,051) | \$ (4,611,711) | \$ 4,344,734 | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

Redevelopment Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------|------------------------------|------------------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Sales and use taxes | \$ 2,430,603 | \$ 247,118 | \$ 585,453 | (1,845,151) | 24% |
| Occupation and franchise taxes | 57,586 | 13 | 100 | (57,486) | —% |
| Interest income | 19,585 | 15,106 | 53,350 | 33,765 | 272% |
| Total Revenues | 2,507,774 | 262,237 | 638,902 | (1,868,872) | 25% |
| EXPENDITURES | | | | | |
| Professional Services | 285,000 | 12,575 | 29,298 | (255,702) | 10% |
| Financial / Legal Fees | 1,750 | 450 | 450 | (1,300) | 26% |
| Debt service: (Warrants) | | | | — | —% |
| Principal | 1,350,000 | — | — | (1,350,000) | —% |
| Interest | 1,329,914 | 191,632 | 191,632 | (1,138,282) | 14% |
| Total Expenditures | 2,966,664 | 204,657 | 221,380 | (2,745,284) | 7% |
| REVENUES NET OF EXPENDITURES | (458,890) | 57,580 | 417,522 | 876,412 | |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | — | — | — | — | —% |
| Operating transfers out (OSP) | — | — | — | — | —% |
| Bond proceeds | — | — | — | — | —% |
| Capital Improvement | (17,786,142) | (1,123,774) | (5,274,282) | 12,511,860 | 30% |
| Total other Financing Sources (Uses) | (17,786,142) | (1,123,774) | (5,274,282) | 12,511,860 | |
| NET FUND ACTIVITY | <u>\$(18,245,032)</u> | <u>\$ (1,066,194)</u> | <u>\$ (4,856,759)</u> | <u>\$ 13,388,272</u> | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

Police Academy Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of budget Used |
|---|------------------------------------|------------------------------------|-----------------------------|-------------------------------------|-----------------------------------|
| REVENUES | | | | | |
| Academy income | \$ 214,500 | \$ 22,448 | \$ 185,074 | \$ (29,426) | 86% |
| Interest income | 140 | 58 | 350 | 210 | 250% |
| Other income | — | — | — | — | —% |
| Total Revenues | 214,640 | 22,506 | 185,424 | (29,216) | 86% |
| EXPENDITURES | | | | | |
| Personnel Services | 184,165 | 13,965 | 57,396 | (126,769) | 31% |
| Commodities | 2,150 | 506 | 1,281 | (869) | 60% |
| Contract Services | 10,450 | 1,625 | 2,817 | (7,633) | 27% |
| Other Charges | 5,500 | 285 | 4,730 | (770) | 86% |
| Total Expenditures | 202,265 | 16,381 | 66,224 | (136,040) | 33% |
| REVENUES NET OF EXPENDITURES | 12,375 | 6,126 | 119,200 | 106,825 | |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in (GF) | — | — | — | — | —% |
| Operating transfers out | — | — | — | — | —% |
| Total other Financing Sources (Uses) | — | — | — | — | |
| NET FUND ACTIVITY | \$ 12,375 | \$ 6,126 | \$ 119,200 | \$ 106,825 | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

TIF 1A Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------------|------------------------------------|-----------------------------|-------------------------------------|-----------------------------------|
| REVENUES | | | | | |
| Property Tax | \$ 389,569 | \$ — | \$ — | (389,569) | —% |
| Total Revenues | 389,569 | — | — | (389,569) | —% |
| EXPENDITURES | | | | | |
| TIF Distributed Funds | 385,673 | — | — | (385,673) | —% |
| Contract Services | 3,896 | — | — | (3,896) | —% |
| Total Expenditures | 389,569 | — | — | (389,569) | —% |
| 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 Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

TIF 1B Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Property Tax | \$ 491,954 | \$ — | \$ — | (491,954) | —% |
| Total Revenues | 491,954 | — | — | (491,954) | —% |
| EXPENDITURES | | | | | |
| TIF Distributed Funds | 487,034 | — | — | (487,034) | —% |
| Contract Services | 4,920 | — | — | (4,920) | —% |
| Total Expenditures | 491,954 | — | — | (491,954) | —% |
| 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 Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

Sewer Reserve Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Interest income | \$ 6,910 | \$ 137 | \$ 500 | (6,410) | 7% |
| Total Revenues | 6,910 | 137 | 500 | (6,410) | 7% |
| EXPENDITURES | | | | | |
| Other | — | — | — | — | —% |
| Total Expenditures | — | — | — | — | —% |
| REVENUES NET OF EXPENDITURES | | | | | |
| | 6,910 | 137 | 500 | (6,410) | |
| 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 | \$ 137 | \$ 221,133 | \$ (6,410) | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

Qualified Sinking Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Interest income | \$ 2,740 | \$ 589 | \$ 1,839 | (901) | 67% |
| Total Revenues | 2,740 | 589 | 1,839 | (901) | 67% |
| EXPENDITURES | | | | | |
| Other | — | — | — | — | —% |
| Total Expenditures | — | — | — | — | —% |
| REVENUES NET OF EXPENDITURES | | | | | |
| | 2,740 | 589 | 1,839 | (901) | |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | 250,000 | — | — | (250,000) | —% |
| Operating transfers out | — | — | — | — | —% |
| Total other Financing Sources (Uses) | 250,000 | — | — | (250,000) | |
| NET FUND ACTIVITY | | | | | |
| | \$ 252,740 | \$ 589 | \$ 1,839 | \$ (250,901) | |

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

For the Fourth Month Ending January 31, 2023

33% of the Fiscal Year 2023

TIF 1C Fund

| | Budget (12 month) | Fourth MTD Actual | YTD Actual | Over(under) Budget | % of Budget Used |
|---|------------------------------|------------------------------|-----------------------|-------------------------------|-----------------------------|
| REVENUES | | | | | |
| Property Tax | \$ 48,302 | \$ — | \$ — | (48,302) | —% |
| Total Revenues | 48,302 | — | — | (48,302) | —% |
| EXPENDITURES | | | | | |
| TIF Distributed Funds | 47,819 | — | — | (47,819) | —% |
| Contract Services | 483 | — | — | (483) | —% |
| Total Expenditures | 48,302 | — | — | (48,302) | —% |
| REVENUES NET OF EXPENDITURES | | | | | |
| | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>—</u> |
| 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 Fourth Month Ending January 31, 2023
33% 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 | \$ — | \$ — | (21,672) | —% |
| Total Revenues | 21,672 | — | — | (21,672) | —% |
| EXPENDITURES | | | | | |
| TIF Distributed Funds | 21,455 | — | — | (21,455) | —% |
| Contract Services | 217 | — | — | (217) | —% |
| Total Expenditures | 21,672 | — | — | (21,672) | —% |
| REVENUES NET OF EXPENDITURES | | | | | |
| | — | — | — | — | — |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Operating transfers in | — | — | — | — | —% |
| Operating transfers out | — | — | — | — | —% |
| Total other Financing Sources (Uses) | — | — | — | — | — |
| NET FUND ACTIVITY | \$ — | \$ — | \$ — | \$ — | |