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

For the eleven months ended August 30, 2013

92% of the Fiscal Year

General Fund

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget Used
REVENUES					
Property Taxes	$ 5,595,836	$ 1,893,607	$ 5,280,708	$ (315,128)	94%
Sales and use taxes	2,033,982	314,148	3,701,600	1,667,618	182%
Payments in Lieu of taxes	185,000	-	210,273	25,273	114%
State revenue	1,073,300	105,230	1,224,329	151,029	114%
Occupation and franchise taxes	750,000	72,658	836,000	86,000	111%
Hotel Occupation Tax	684,682	74,213	729,680	44,998	107%
Licenses and permits	418,750	45,955	437,316	18,566	104%
Interest income	10,000	836	12,300	2,300	123%
Recreation fees	124,000	26,828	160,441	36,441	129%
Special Services	24,590	1,843	20,943	(3,647)	85%
Grant Income	179,665	5,631	180,387	722	100%
Other	801,348	71,614	1,522,699	721,351	190%
Total Revenues	11,881,153	2,612,563	14,316,676	2,435,523	120%
EXPENDITURES					
Current:					
Mayor and Council	176,706	9,406	79,139	(97,567)	45%
Boards & Commissions	12,350	695	6,060	(6,290)	49%
Public Buildings & Grounds	562,487	45,023	405,156	(157,331)	72%
Administration	836,777	93,415	768,163	(68,614)	92%
Police and Animal Control	3,989,138	413,196	3,540,406	(448,732)	89%
Fire	567,219	49,127	406,044	(161,175)	72%
Community Development	673,722	50,841	479,357	(194,365)	71%
Public Works	3,204,843	323,400	2,649,251	(555,592)	83%
Recreation	659,488	88,854	547,284	(112,204)	83%
Library	679,093	63,574	570,488	(108,605)	84%
Human Resources	454,611	13,233	418,496	(36,115)	92%
Special Services & Tri-City Bus	93,684	7,488	61,982	(31,702)	66%
Capital outlay	215,500	-	169,489	(46,011)	79%
Debt service: (Warrants)					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	12,125,618	1,158,253	10,101,316	(2,024,302)	83%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	1,454,309	4,215,359	(4,459,825)	-1724%
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	(1,237,630)	-	-	1,237,630	-
Bond/registered warrant proceeds	-	-	-	-	-
Total other Financing Sources (Uses)	(1,237,630)	-	-	1,237,630	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (1,482,095)	$ 1,454,309	$ 4,215,359	$ (5,697,455)	-
FUND BALANCE, beginning of the year			5,392,485		
FUND BALANCES, END OF PERIOD			$ 9,607,844		

Debt Service Fund

	Budget	MTD Actual	YTD Actual	Over(under) Budget
REVENUES				
Property Taxes	$ 637,325	$ 227,733	$ 607,816	$ (29,509)
Sales and use taxes	1,016,991	157,074	1,850,799	833,808
Payments in Lieu of taxes	-	-	25,748	25,748
State revenue	-			-
Occupation and franchise taxes	-			-
Hotel Occupation Tax				
Licenses and permits	-			-
Interest income	20,000	3,239	8,041	(11,959)
Recreation fees	-			-
Special Services				
Grant Income	-			-
Other	993,450	72,689	285,338	(708,112)
Total Revenues	2,667,766	460,735	2,777,742	109,977
EXPENDITURES				
Current:				
Mayor and Council	-	-	-	-
Boards & Commissions	-	-	-	-
Public Buildings & Grounds				
Administration	90,000	2,244	13,737	(76,263)
Police and Animal Control	-	-	-	-
Fire	-	-	-	-
Community Development				
Public Works	-	-	-	-
Recreation	-	-	-	-
Library				
Human Resources				
Special Services & Tri-City Bus	-	-	-	-
Capital outlay	-	-	-	-
Debt service: (Warrants)	-	-	-	-
Principal	2,565,000		2,810,174	245,174
Interest	803,307		796,008	(7,299)
Total Expenditures	3,458,307	2,244	3,619,919	161,613
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(790,541)	458,491	(842,177)	51,636
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	(109,369)	-	-	109,369
Bond/registered warrant proceeds	-	-	-	-
Total other Financing Sources (Uses)	(109,369)	-	-	109,369
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (899,910)	$ 458,491	$ (842,177)	$ (57,733)
FUND BALANCE, beginning of the year			5,162,786	
FUND BALANCES, END OF PERIOD			$ 4,320,609	

Capital Fund

	Budget	MTD Actual	YTD Actual	Over(under) Budget
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and use taxes	-	-	-	-
Payments in Lieu of taxes	-	-	-	-
State revenue	-	-	-	-
Occupation and franchise taxes	-	-	-	-
Hotel Occupation Tax				
Licenses and permits	-	-	-	-
Interest income	-	-	-	-
Recreation fees	-	-	-	-
Special Services	-	-	-	-
Grant Income	547,860	-	-	(547,860)
Other	170,807	95,218	782,790	611,983
Total Revenues	718,667	95,218	782,790	64,123
EXPENDITURES				
Current:				
Mayor and Council	-	-	-	-
Boards & Commissions	-	-	-	-
Public Buildings & Grounds				
Administration	-	-	-	-
Police and Animal Control	-	-	-	-
Fire	-	-	-	-
Community Development				
Public Works	-	-	-	-
Recreation	-	-	-	-
Library				
Human Resources				
Special Services & Tri-City Bus	-	-	-	-
Capital outlay	1,981,084	95,218	782,790	(1,198,294)
Debt service: (Warrants)				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,981,084	95,218	782,790	(1,198,294)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,262,417)	(0)	(0)	(1,262,417)
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	1,262,417	-	-	(1,262,417)
Bond/registered warrant proceeds	-	-	-	-
Total other Financing Sources (Uses)	1,262,417	-	-	(1,262,417)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ -	$ (0)	$ (0)	$ 0
FUND BALANCE, beginning of the year			660,518	
FUND BALANCES, END OF PERIOD			$ 660,518	

A.5

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the eleven months ended August 30, 2013
92% of the Fiscal Year

	Sewer Fund				
	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES					
User fees	$ 2,395,988	$ 366,979	$ 2,140,574	$ (255,414)	89%
Service charge and hook-up fees	125,000	1,700	141,349	16,349	113%
Merchandise sales	-	-	-	-	-
Grant	-	-	24,082	24,082	n/a
Miscellaneous	200	22	842	642	421%
Total Revenues	2,521,188	368,701	2,306,847	(214,341)	91%
EXPENDITURES					
General Administrative	489,982	51,022	436,413	(53,569)	89%
Cost of merchandise sold	-	-	-	-	-
Maintenance	2,088,906	59,187	1,238,574	(850,332)	59%
Production and distribution	-	-	-	-	-
Capital Outlay	40,000	-	36,000	(4,000)	90%
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	2,618,888	110,209	1,710,987	(907,901)	65%
OPERATING INCOME (LOSS)	(97,700)	258,492	595,860	(693,560)	-
NON-OPERATING REVENUE (EXPENSE)					
Interest income	5,000	53	2,289	(2,711)	46%
	5,000	53	2,289	(2,711)	46%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	258,545	598,149	(690,849)	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	-	-	-	-	-
NET INCOME (LOSS)	$ (92,700)	$ 258,545	$ 598,149	$ (690,849)	-
NET ASSETS, Beginning of the year			5,719,344		
NET ASSETS, End of the year			$ 6,317,493		

	Golf Course Fund				
	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES					
User fees	$ 183,000	$ 32,912	$ 175,150	$ (7,850)	96%
Service charge and hook-up fees	-	-	-	-	-
Merchandise sales	34,400	7,459	35,511	1,111	103%
Grant	-	-	-	-	-
Miscellaneous	300	48	262	-	87%
Total Revenues	217,700	40,420	210,924	(6,738)	97%
EXPENDITURES					
General Administrative	-	-	-	-	-
Cost of merchandise sold	29,704	5,643	28,269	(1,435)	95%
Maintenance	163,461	18,336	132,993	(30,468)	81%
Production and distribution	148,840	17,541	124,113	(24,727)	83%
Capital Outlay	14,000	349	13,716	(284)	0%
Debt Service:					
Principal	120,000	-	120,000	-	100%
Interest	10,083	-	10,083	(1)	100%
Total Expenditures	486,088	41,870	429,174	(56,914)	88%
OPERATING INCOME (LOSS)	(268,388)	(1,450)	(218,251)	50,176	-
NON-OPERATING REVENUE (EXPENSE)					
Interest income	25	8	94	69	375%
	25	8	94	69	375%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(268,363)	(1,442)	(218,157)	50,206	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	265,000	-	-	(265,000)	0%
NET INCOME (LOSS)	$ (3,363)	$ (1,442)	$ (218,157)	$ 214,794	-
NET ASSETS, Beginning of the year			357,613		
NET ASSETS, End of the year			$ 139,456		