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

For the two months ended November 30, 2013

17% of the Fiscal Year

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	General Fund					Debt Service Fund				Capital Fund			
	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget Used	Budget	MTD Actual	YTD Actual	Over(under) Budget	Budget	MTD Actual	YTD Actual	Over(under) Budget
REVENUES													
Property Taxes	$ 6,549,437	$ 35,799	$ 84,676	$ (6,464,761)	1%	$ 747,480	$ 940	$ 3,610	$ (743,870)	$ -	$ -	$ -	$ -
Sales and use taxes	608,610	315,330	673,795	65,185	111%	304,305	157,665	336,897	32,592	-	-	-	-
Payments in Lieu of taxes	241,500	-	0	(241,500)	0%	-	-	-	-	-	-	-	-
State revenue	1,326,025	110,197	254,933	(1,071,092)	19%	-			-	-	-	-	-
Occupation and franchise taxes	850,000	65,991	183,914	(666,086)	22%	-			-	-	-	-	-
Hotel Occupation Tax	780,000	76,173	162,035	(617,965)	21%								
Licenses and permits	394,750	23,738	57,823	(336,927)	15%	-			-	-	-	-	-
Interest income	12,000	1,380	2,683	(9,317)	22%	20,000	541	1,193	(18,807)	-	-	-	-
Recreation fees	144,000	8,130	17,654	(126,346)	12%	-			-	-	-	-	-
Special Services	22,000	1,948	4,615	(17,385)	21%					-	-	-	-
Grant Income	209,570	5,481	33,449	(176,121)	16%	-			-	1,178,135	-	-	(1,178,135)
Other	204,000	43,680	66,549	(137,451)	33%	325,000	2,188	3,538	(321,462)	75,000	137,109	206,889	131,889
Total Revenues	11,341,892	687,847	1,542,126	(9,799,766)	14%	1,396,785	161,333	345,237	(1,051,548)	1,253,135	137,109	206,889	(1,046,246)
EXPENDITURES													
Current:													
Mayor and Council	182,737	18,380	24,366	(158,371)	13%	-	-	-	-	-	-	-	-
Boards & Commissions	15,220	827	1,232	(13,988)	8%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	586,144	50,491	74,921	(511,223)	13%								
Administration	887,650	59,106	116,678	(770,972)	13%	90,000	538	563	(89,437)	-	-	-	-
Police and Animal Control	4,221,786	290,198	585,712	(3,636,074)	14%	-	-	-	-	-	-	-	-
Fire	1,278,023	54,869	109,233	(1,168,790)	9%	-	-	-	-	-	-	-	-
Community Development	702,611	36,880	66,563	(636,048)	9%								
Public Works	3,313,165	262,182	496,837	(2,816,328)	15%	-	-	-	-	-	-	-	-
Recreation	688,607	42,364	79,924	(608,683)	12%	-	-	-	-	-	-	-	-
Library	710,990	46,658	82,642	(628,348)	12%								
Human Resources	479,186	13,103	375,522	(103,664)	78%								
Special Services & Tri-City Bus	86,177	6,175	10,965	(75,212)	13%	-	-	-	-	-	-	-	-
Capital outlay	410,468	-	0	(410,468)	0%	-	-	-	-	2,528,628	137,109	206,889	(2,321,739)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,795,000	935,000	1,525,000	(1,270,000)	-	-	-	-
Interest	-	-	-	-	-	760,648	140,224	176,748	(583,900)	-	-	-	-
Total Expenditures	13,562,764	881,233	2,024,595	(11,538,169)	15%	3,645,648	1,075,762	1,702,311	(1,943,337)	2,528,628	137,109	206,889	(2,321,739)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,220,872)	(193,386)	(482,469)	(1,738,403)	22%	(2,248,863)	(914,429)	(1,357,074)	(891,789)	(1,275,493)	-	-	(1,275,493)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(988,545)		-	988,545	-	(264,070)	-	-	264,070	1,275,493	-	-	(1,275,493)
Bond/registered warrant proceeds		-	-	-	-	-	-	-	-	-	-	-	-
Total other Financing Sources (Uses)	(988,545)	-	-	988,545	-	(264,070)	-	-	264,070	1,275,493	-	-	(1,275,493)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (3,209,417)	$ (193,386)	$ (482,469)	$ (2,726,948)	-	$ (2,512,933)	$ (914,429)	$ (1,357,074)	$ (1,155,859)	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year **			8,313,296					5,539,930				674,731	
FUND BALANCES, END OF PERIOD			$ 7,830,827					$ 4,182,856				$ 674,731	

****Preliminary due to accruals and audit adjustments**

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the two months ended November 30, 2013
17% of the Fiscal Year

	Sewer Fund					Golf Course Fund				
	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES										
User fees	$ 2,791,778	$ 251,478	$ 431,655	$ (2,360,123)	15%	$ 188,000	$ 4,120	$ 15,747	$ (172,253)	8%
Service charge and hook-up fees	125,000	4,400	12,100	(112,900)	10%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	571	3,547	(30,953)	10%
Grant	24,082	-	-	(24,082)	n/a	-	-	-	-	-
Miscellaneous	200	37	845	645	422%	300	26	79	-	26%
Total Revenues	2,941,060	255,915	444,600	(2,496,460)	15%	222,800	4,717	19,373	(203,206)	9%
EXPENDITURES										
General Administrative	561,335	39,093	75,466	(485,869)	13%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	27,214	317	791	(26,423)	3%
Maintenance	2,392,369	298,341	473,992	(1,918,377)	20%	163,369	11,129	25,419	(137,950)	16%
Production and distribution	-	-	-	-	-	154,719	10,549	27,005	(127,714)	17%
Capital Outlay	20,000	-	-	(20,000)	0%	32,000	-	-	(32,000)	0%
Debt Service:										
Principal	-	-	-	-	-	125,000	-	-	(125,000)	0%
Interest	-	-	-	-	-	3,406	-	-	(3,406)	0%
Total Expenditures	2,973,704	337,433	549,457	(2,424,247)	18%	505,708	21,995	53,214	(452,494)	11%
OPERATING INCOME (LOSS)	(32,644)	(81,519)	(104,858)	72,214	-	(282,908)	(17,278)	(33,842)	249,288	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	63	143	(2,857)	5%	25	4	11	(14)	43%
	3,000	63	143	(2,857)	5%	25	4	11	(14)	43%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(29,644)	(81,456)	(104,715)	75,071	-	(282,883)	(17,274)	(33,831)	249,052	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	250,000	-	-	(250,000)	0%
NET INCOME (LOSS)	$ (29,644)	$ (81,456)	$ (104,715)	$ 75,071	-	$ (32,883)	$ (17,274)	$ (33,831)	$ 948	-
NET ASSETS, Beginning of the year **			6,158,192					383,324		
NET ASSETS, End of the year			$ 6,053,477					$ 349,493		

****Preliminary due to accruals and audit adjustments**