CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the ten months ended July 31, 2014
83% of the Fiscal Year

	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	$ 125,660	$ 3,759,972	$ (2,789,465)	57%	$ 747,480	$ 11,304	$ 440,792	$ (306,688)	$ -	$ -	$ -	$ -
Sales and use taxes	608,610	260,743	1,469,626	861,016	241%	304,305	130,176	734,617	430,312	-	-	-	-
Payments in Lieu of taxes	241,500	-	249,676	8,176	103%	-	-	30,573	30,573	-	-	-	-
State revenue	1,326,025	150,534	1,265,566	(60,459)	95%	-			-	-	-	-	-
Occupation and franchise taxes	850,000	113,136	859,906	9,906	101%	-			-	-	-	-	-
Hotel Occupation Tax	780,000	120,866	750,893	(29,107)	96%								
Licenses and permits	394,750	26,155	452,235	57,485	115%	-			-	-	-	-	-
Interest income	12,000	969	14,350	2,350	120%	20,000	199	5,344	(14,656)	-	-	-	-
Recreation fees	144,000	35,213	135,446	(8,554)	94%	-			-	-	-	-	-
Special Services	22,000	1,554	18,084	(3,916)	82%					-	-	-	-
Grant Income	209,570	11,685	254,239	44,669	121%	-			-	1,178,135	5,675	181,039	(997,096)
Other	204,000	13,341	355,457	151,457	174%	325,000	14,850	75,006	(249,994)	75,000	2,541	159,126	84,126
Total Revenues	11,341,892	859,857	9,585,451	(1,756,441)	85%	1,396,785	156,530	1,286,333	(110,452)	1,253,135	8,216	340,165	(912,970)
EXPENDITURES													
Current:													
Administrative Services	-	27,714	43,912	N/A *	N/A								
Mayor and Council	182,737	11,191	89,424	(93,313)	49%	-	-	-	-	-	-	-	-
Boards & Commissions	15,220	1,276	8,363	(6,857)	55%	-	-	-	-	-	-	-	-
Public Buildings & Maintenance	586,144	42,826	389,646	(196,498)	66%								
Administration	887,650	42,647	625,761	(261,889) *	70%	90,000	84	5,504	(84,496)	-	-	-	-
Police and Animal Control	4,221,786	266,086	3,147,948	(1,073,838)	75%	-	-	-	-	-	-	-	-
Fire	1,278,023	109,464	922,222	(355,801)	72%	-	4,333	17,332	17,332	-	-	-	-
Community Development	702,611	43,157	427,787	(274,824)	61%								
Public Works	3,313,165	210,072	2,387,760	(925,405)	72%	-	-	-	-	-	-	-	-
Recreation	688,607	66,698	462,314	(226,293)	67%	-	-	-	-	-	-	-	-
Library	710,990	54,123	548,872	(162,118)	77%								
Human Resources	479,186	8,114	421,802	(57,384)	88%								
Special Services & Tri-City Bus	86,177	5,202	57,229	(28,948)	66%	-	-	-	-	-	-	-	-
Capital outlay	410,468	27,346	36,046	(374,422)	9%	-	-	-	-	2,528,628	8,216	340,165	(2,188,463)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,795,000	255,000	2,795,000	-	-	-	-	-
Interest	-	-	-	-	-	760,648	28,488	813,086	52,438	-	-	-	-
Total Expenditures	13,562,764	915,918	9,569,088	(3,993,676)	71%	3,645,648	287,905	3,630,922	(14,726)	2,528,628	8,216	340,165	(2,188,463)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,220,872)	(56,061)	16,363	(2,237,235)	-1%	(2,248,863)	(131,375)	(2,344,589)	95,726	(1,275,493)	0	0	(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)	$ (56,061)	$ 16,363	$ (3,225,780)	-	$ (2,512,933)	$ (131,375)	$ (2,344,589)	$ (168,343)	$ -	$ 0	$ 0	$ (0)
FUND BALANCE, Beginning of the Year			8,269,430					5,620,155				536,600	
FUND BALANCES, End of the Year			$ 8,285,793					$ 3,275,566				$ 536,600	

*** Administrative Services split off of Administration on June 1, 2014.**

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the ten months ended July 31, 2014
83% 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	$ 179,816	$ 2,046,135	$ (745,643)	73%	$ 188,000	$ 32,478	$ 135,645	$ (52,355)	72%
Service charge and hook-up fees	125,000	2,200	99,123	(25,877)	79%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	7,590	28,834	(5,666)	84%
Grant	24,082	-	24,233	151	n/a	-	-	-	-	-
Miscellaneous	200	23	1,161	961	581%	300	39	445	-	148%
Total Revenues	2,941,060	182,039	2,170,652	(770,408)	74%	222,800	40,108	164,925	(58,020)	74%
EXPENDITURES										
General Administrative	561,335	41,291	398,456	(162,879)	71%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	27,214	6,953	30,811	3,597	113%
Maintenance	2,392,369	177,757	1,453,693	(938,676)	61%	163,369	13,595	109,526	(53,843)	67%
Production and distribution	-	-	-	-	-	154,719	10,230	101,395	(53,324)	66%
Capital Outlay	20,000	-	16,971	(3,029)	85%	32,000	-	-	(32,000)	0%
Debt Service:										
Principal	-	-	-	-	-	125,000	-	125,000	-	100%
Interest	-	-	-	-	-	3,406	-	3,406	-	100%
Total Expenditures	2,973,704	219,048	1,869,120	(1,104,584)	63%	505,708	30,778	370,139	(135,569)	73%
OPERATING INCOME (LOSS)	(32,644)	(37,009)	301,532	(334,176)	-	(282,908)	9,330	(205,213)	77,549	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	45	3,164	164	105%	25	4	83	58	334%
	3,000	45	3,164	164	105%	25	4	83	58	334%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(29,644)	(36,964)	304,696	(334,340)	-	(282,883)	9,334	(205,130)	77,753	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	250,000	-	-	(250,000)	0%
NET INCOME (LOSS)	$ (29,644)	$ (36,964)	$ 304,696	$ (334,340)	-	$ (32,883)	$ 9,334	$ (205,130)	$ 172,247	-
NET ASSETS, Beginning of the year			6,506,978					456,694		
NET ASSETS, End of the year			$ 6,811,674					$ 251,564		