CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eight months ended May 31, 2013
67% 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	$ 321,734	$ 2,955,654	$ (2,640,182)	53%
Sales and use taxes	2,033,982	336,707	2,904,558	870,576	143%
Payments in Lieu of taxes	185,000	210,273	210,273	25,273	114%
State revenue	1,073,300	97,965	881,891	(191,409)	82%
Occupation and franchise taxes	750,000	65,615	629,683	(120,317)	84%
Hotel Occupation Tax	684,682	68,048	471,797	(212,885)	69%
Licenses and permits	418,750	36,106	307,720	(111,030)	73%
Interest income	10,000	991	9,287	(713)	93%
Recreation fees	124,000	11,067	86,249	(37,751)	70%
Special Services	24,590	2,536	15,397	(9,193)	63%
Grant Income	179,665	97,069	291,270	111,605	162%
Other	801,348	29,677	222,173	(579,175)	28%
Total Revenues	11,881,153	1,277,790	8,985,954	(2,895,199)	76%
EXPENDITURES					
Current:					
Mayor and Council	176,706	7,947	57,332	(119,374)	32%
Boards & Commissions	12,350	389	4,029	(8,321)	33%
Public Buildings & Grounds	562,487	38,706	283,289	(279,198)	50%
Administration	836,777	77,227	528,969	(307,808)	63%
Police and Animal Control	3,989,138	275,331	2,473,785	(1,515,353)	62%
Fire	567,219	35,987	282,962	(284,257)	50%
Community Development	673,722	51,874	348,416	(325,306)	52%
Public Works	3,204,843	219,866	1,831,440	(1,373,403)	57%
Recreation	659,488	42,884	320,147	(339,341)	49%
Library	679,093	52,043	402,231	(276,862)	59%
Human Resources	454,611	8,405	387,838	(66,773)	85%
Special Services & Tri-City Bus	93,684	4,436	43,296	(50,388)	46%
Capital outlay	215,500	43,627	75,231	(140,269)	35%
Debt service: (Warrants)					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	12,125,618	858,720	7,038,963	(5,086,655)	58%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	419,070	1,946,991	(2,191,457)	-796%
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)	$ 419,070	$ 1,946,991	$ (3,429,087)	-
FUND BALANCE, beginning of the year			5,392,485		
FUND BALANCES, END OF PERIOD			$ 7,339,476		

	Debt Service Fund			
	Budget	MTD Actual	YTD Actual	Over(under) Budget
REVENUES				
Property Taxes	$ 637,325	$ 45,382	$ 353,399	$ (283,926)
Sales and use taxes	1,016,991	168,353	1,452,277	435,286
Payments in Lieu of taxes	-	25,748	25,748	25,748
State revenue	-			-
Occupation and franchise taxes	-			-
Hotel Occupation Tax				
Licenses and permits	-			-
Interest income	20,000	714	3,791	(16,209)
Recreation fees	-			-
Special Services				
Grant Income	-			-
Other	993,450	252	76,093	(917,357)
Total Revenues	2,667,766	240,449	1,911,308	(756,458)
EXPENDITURES				
Current:				
Mayor and Council	-	-	-	-
Boards & Commissions	-	-	-	-
Public Buildings & Grounds				
Administration	90,000	337	9,228	(80,772)
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	-	2,540,174	(24,826)
Interest	803,307	140,224	567,448	(235,859)
Total Expenditures	3,458,307	140,561	3,116,850	(341,457)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(790,541)	99,888	(1,205,542)	415,001
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)	$ 99,888	$ (1,205,542)	$ 305,632
FUND BALANCE, beginning of the year			5,162,786	
FUND BALANCES, END OF PERIOD			$ 3,957,244	

	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	21,888	581,530	410,723
Total Revenues	718,667	21,888	581,530	(137,137)
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	21,888	581,530	(1,399,554)
Debt service: (Warrants)				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	1,981,084	21,888	581,530	(1,399,554)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(1,262,417)	-	-	(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	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			660,518	
FUND BALANCES, END OF PERIOD			$ 660,518	

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CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the eight months ended May 31, 2013
67% of the Fiscal Year

Sewer Fund

	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES					
User fees	$ 2,395,988	$ 194,015	$ 1,580,066	$ (815,922)	66%
Service charge and hook-up fees	125,000	6,700	134,149	9,149	107%
Merchandise sales	-	-	-	-	-
Grant	-	-	24,082	24,082	n/a
Miscellaneous	200	22	767	567	383%
Total Revenues	2,521,188	200,737	1,739,064	(782,124)	69%
EXPENDITURES					
General Administrative	489,982	39,012	301,478	(188,504)	62%
Cost of merchandise sold	-	-	-	-	-
Maintenance	2,088,906	34,480	865,457	(1,223,449)	41%
Production and distribution	-	-	-	-	-
Capital Outlay	40,000	-	-	(40,000)	0%
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	2,618,888	73,493	1,166,936	(1,451,952)	45%
OPERATING INCOME (LOSS)	(97,700)	127,244	572,128	(669,828)	-
NON-OPERATING REVENUE (EXPENSE)					
Interest income	5,000	120	1,484	(3,516)	30%
	5,000	120	1,484	(3,516)	30%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	127,363	573,611	(666,311)	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	-	-	-	-	-
NET INCOME (LOSS)	$ (92,700)	$ 127,363	$ 573,611	$ (666,311)	-
NET ASSETS, Beginning of the year			5,719,344		
NET ASSETS, End of the year			$ 6,292,955		

Golf Course Fund

	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES					
User fees	$ 183,000	$ 30,013	$ 75,600	$ (107,400)	41%
Service charge and hook-up fees	-	-	-	-	-
Merchandise sales	34,400	6,240	12,927	(21,473)	38%
Grant	-	-	-	-	-
Miscellaneous	300	39	135	-	45%
Total Revenues	217,700	36,292	88,662	(128,873)	41%
EXPENDITURES					
General Administrative	-	-	-	-	-
Cost of merchandise sold	29,704	5,028	15,836	(13,868)	53%
Maintenance	163,461	30,660	102,210	(61,251)	63%
Production and distribution	148,840	10,333	76,761	(72,079)	52%
Capital Outlay	14,000	-	-	(14,000)	0%
Debt Service:					
Principal	120,000	-	120,000	-	100%
Interest	10,083	-	6,676	(3,407)	66%
Total Expenditures	486,088	46,021	321,483	(164,605)	66%
OPERATING INCOME (LOSS)	(268,388)	(9,729)	(232,821)	35,732	-
NON-OPERATING REVENUE (EXPENSE)					
Interest income	25	6	77	52	307%
	25	6	77	52	307%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(268,363)	(9,723)	(232,745)	35,619	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	265,000	-	-	(265,000)	0%
NET INCOME (LOSS)	$ (3,363)	$ (9,723)	$ (232,745)	$ 229,382	-
NET ASSETS, Beginning of the year			357,613		
NET ASSETS, End of the year			$ 124,869		