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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ended June 30, 2014
75% 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													
roperty Taxes	$ 6,549,437	$ 50,191	$ 3,634,312	$ (2,915,125)	55%	$ 747,480	$ 5,069	$ 429,488	$ (317,992)	$ -	$ -	$ -	$ -
ales and use taxes	608,610	269,208	1,208,883	600,273	199%	304,305	134,604	604,441	300,136	-	-	-	-
ayments in Lieu of taxes	241,500	-	249,676	8,176	103%	-	-	30,573	30,573	-	-	-	-
tate revenue	1,326,025	113,070	1,115,032	(210,993)	84%	-			-	-	-	-	-
ccupation and franchise taxes	850,000	12,662	746,770	(103,230)	88%	-			-	-	-	-	-
lotel Occupation Tax	780,000	78,333	630,027	(149,973)	81%								
icenses and permits	394,750	28,900	426,080	31,330	108%	-			-	-	-	-	-
nterest income	12,000	2,757	13,381	1,381	112%	20,000	1,130	5,145	(14,855)	-	-	-	-
ecreation fees	144,000	19,386	100,233	(43,767)	70%	-			-	-	-	-	-
pecial Services	22,000	1,492	16,530	(5,470)	75%					-	-	-	-
rant Income	209,570	18,455	242,554	32,984	116%	-			-	1,178,135	-	175,364	(1,002,771)
ther	204,000	32,929	342,116	138,116	168%	325,000	27,523	60,156	(264,845)	75,000	15,717	156,585	81,585
Total Revenues	11,341,892	627,383	8,725,594	(2,616,298)	77%	1,396,785	168,325	1,129,802	(266,983)	1,253,135	15,717	331,949	(921,186)
EXPENDITURES													
urrent:													
Administrative Services	-	16,198	16,198	N/A	N/A								
Mayor and Council	182,737	10,292	78,233	(104,504)	43%	-	-	-	-	-	-	-	-
Boards & Commissions	15,220	1,350	7,087	(8,133)	47%	-	-	-	-	-	-	-	-
Public Buildings & Maintenance	586,144	48,651	346,820	(239,324)	59%								
Administration	887,650	56,652	583,114	(304,536)	66%	90,000	220	5,420	(84,580)	-	-	-	-
Police and Animal Control	4,221,786	338,143	2,881,862	(1,339,924)	68%	-	-	-	-	-	-	-	-
Fire	1,278,023	130,256	812,758	(465,265)	64%	-	4,333	12,999	12,999	-	-	-	-
Community Development	702,611	42,522	384,630	(317,981)	55%								
Public Works	3,313,165	276,741	2,177,688	(1,135,477)	66%	-	-	-	-	-	-	-	-
Recreation	688,607	65,615	395,616	(292,991)	57%	-	-	-	-	-	-	-	-
Library	710,990	61,775	494,749	(216,241)	70%								
Human Resources	479,186	9,870	413,688	(65,498)	86%								
Special Services & Tri-City Bus	86,177	6,004	52,027	(34,150)	60%	-	-	-	-	-	-	-	-
apital outlay	410,468	-	8,700	(401,768)	2%	-	-	-	-	2,528,628	15,717	331,949	(2,196,679)
ebt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,795,000	-	2,540,000	(255,000)	-	-	-	-
Interest	-	-	-	-	-	760,648	190,886	784,598	23,950	-	-	-	-
Total Expenditures	13,562,764	1,064,069	8,653,170	(4,909,594)	64%	3,645,648	195,439	3,343,017	(302,631)	2,528,628	15,717	331,949	(2,196,679)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,220,872)	(436,686)	72,424	(2,293,296)	-3%	(2,248,863)	(27,114)	(2,213,215)	(35,648)	(1,275,493)	-	-	(1,275,493)
OTHER FINANCING SOURCES (USES)													
perating transfers in (out)	(988,545)		-	988,545	-	(264,070)	-	-	264,070	1,275,493	-	-	(1,275,493)
ond/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)	$ (436,686)	$ 72,424	$ (3,281,841)	-	$ (2,512,933)	$ (27,114)	$ (2,213,215)	$ (299,718)	$ -	$ -	$ -	$ -
FUND BALANCE, Beginning of the Year			8,269,430					5,620,155				536,600	
FUND BALANCES, End of the Year			$ 8,341,854					$ 3,406,940				$ 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 nine months ended June 30, 2014
75% 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	$ 241,646	$ 1,866,319	$ (925,459)	67%	$ 188,000	$ 25,848	$ 103,167	$ (84,833)	55%
Service charge and hook-up fees	125,000	2,200	96,923	(28,077)	78%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	5,665	21,244	(13,256)	62%
Grant	24,082	-	24,233	151	n/a	-	-	-	-	-
Miscellaneous	200	82	1,138	938	569%	300	44	406	-	135%
Total Revenues	2,941,060	243,928	1,988,613	(952,447)	68%	222,800	31,557	124,817	(98,089)	56%
EXPENDITURES										
General Administrative	561,335	44,521	357,165	(204,170)	64%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	27,214	4,518	23,858	(3,356)	88%
Maintenance	2,392,369	342,061	1,275,936	(1,116,433)	53%	163,369	16,147	95,931	(67,438)	59%
Production and distribution	-	-	-	-	-	154,719	14,325	91,166	(63,553)	59%
Capital Outlay	20,000	16,971	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	403,553	1,650,072	(1,323,632)	55%	505,708	34,990	339,360	(166,348)	67%
OPERATING INCOME (LOSS)	(32,644)	(159,625)	338,541	(371,185)	-	(282,908)	(3,433)	(214,543)	68,259	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	1,083	3,119	119	104%	25	8	79	54	314%
	3,000	1,083	3,119	119	104%	25	8	79	54	314%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(29,644)	(158,542)	341,660	(371,304)	-	(282,883)	(3,426)	(214,465)	68,418	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	250,000	-	-	(250,000)	0%
NET INCOME (LOSS)	$ (29,644)	$ (158,542)	$ 341,660	$ (371,304)	-	$ (32,883)	$ (3,426)	$ (214,465)	$ 181,582	-
NET ASSETS, Beginning of the year			6,506,978					456,694		
NET ASSETS, End of the year			$ 6,848,638					$ 242,229		