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, 2013
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	$ 5,595,836	$ 175,638	$ 3,387,101	$ (2,208,734)	61%	$ 637,325	$ 20,748	$ 380,083	$ (257,241)	$ -	$ -	$ -	$ -
Sales and use taxes	2,033,982	213,347	3,387,452	1,353,470	167%	1,016,991	106,674	1,693,725	676,734	-	-	-	-
Payments in Lieu of taxes	185,000	-	210,273	25,273	114%	-	-	25,748	25,748	-	-	-	-
State revenue	1,073,300	133,042	1,119,099	45,799	104%	-			-	-	-	-	-
Occupation and franchise taxes	750,000	120,182	763,342	13,342	102%	-			-	-	-	-	-
Hotel Occupation Tax	684,682	133,493	655,467	(29,215)	96%								
Licenses and permits	418,750	39,002	391,361	(27,389)	93%	-			-	-	-	-	-
Interest income	10,000	722	11,464	1,464	115%	20,000	563	4,802	(15,198)	-	-	-	-
Recreation fees	124,000	29,165	133,613	9,613	108%	-			-	-	-	-	-
Special Services	24,590	1,779	19,100	(5,490)	78%					-	-	-	-
Grant Income	179,665	30,642	174,756	(4,909)	97%	-			-	547,860	-	-	(547,860)
Other	801,348	46,893	1,451,085	649,737	181%	993,450	136,556	212,649	(780,801)	170,807	102,799	687,572	516,765
Total Revenues	11,881,153	923,905	11,704,113	(177,039)	99%	2,667,766	264,541	2,317,007	(350,759)	718,667	102,799	687,572	(31,095)
EXPENDITURES													
Current:													
Mayor and Council	176,706	5,247	69,733	(106,973)	39%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	234	5,365	(6,985)	43%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	562,487	38,721	360,133	(202,354)	64%								
Administration	836,777	70,103	674,748	(162,029)	81%	90,000	2,231	11,493	(78,507)	-	-	-	-
Police and Animal Control	3,989,138	290,130	3,127,210	(861,928)	78%	-	-	-	-	-	-	-	-
Fire	567,219	32,656	356,917	(210,302)	63%	-	-	-	-	-	-	-	-
Community Development	673,722	34,778	428,516	(245,207)	64%								
Public Works	3,204,843	234,445	2,325,851	(878,992)	73%	-	-	-	-	-	-	-	-
Recreation	659,488	73,677	458,430	(201,058)	70%	-	-	-	-	-	-	-	-
Library	679,093	51,190	506,914	(172,179)	75%								
Human Resources	454,611	10,435	405,263	(49,348)	89%								
Special Services & Tri-City Bus	93,684	4,524	54,494	(39,190)	58%	-	-	-	-	-	-	-	-
Capital outlay	215,500	7,988	169,489	(46,011)	79%	-	-	-	-	1,981,084	102,799	687,572	(1,293,512)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,565,000	270,000	2,810,174	245,174	-	-	-	-
Interest	-	-	-	-	-	803,307	32,135	796,008	(7,299)	-	-	-	-
Total Expenditures	12,125,618	854,126	8,943,061	(3,182,557)	74%	3,458,307	304,366	3,617,675	159,368	1,981,084	102,799	687,572	(1,293,512)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	69,779	2,761,052	(3,005,518)	-1129%	(790,541)	(39,825)	(1,300,668)	510,127	(1,262,417)	-	-	(1,262,417)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,237,630)	-	-	1,237,630	-	(109,369)	-	-	109,369	1,262,417	-	-	(1,262,417)
Bond/registered warrant proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other Financing Sources (Uses)	(1,237,630)	-	-	1,237,630	-	(109,369)	-	-	109,369	1,262,417	-	-	(1,262,417)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (1,482,095)	$ 69,779	$ 2,761,052	$ (4,243,148)	-	$ (899,910)	$ (39,825)	$ (1,300,668)	$ 400,758	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			5,392,485					5,162,786				660,518	
FUND BALANCES, END OF PERIOD			$ 8,153,537					$ 3,862,118				$ 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 ten months ended July 31, 2013
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	$ 2,395,988	$ 18,367	$ 1,773,595	$ (622,393)	74%	$ 183,000	$ 37,927	$ 142,238	$ (40,762)	78%
Service charge and hook-up fees	125,000	1,100	139,649	14,649	112%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,400	8,747	28,052	(6,348)	82%
Grant	-	-	24,082	24,082	n/a	-	-	-	-	-
Miscellaneous	200	22	820	620	410%	300	46	214	-	71%
Total Revenues	2,521,188	19,489	1,938,146	(583,042)	77%	217,700	46,720	170,504	(47,110)	78%
EXPENDITURES										
General Administrative	489,982	40,148	385,391	(104,591)	79%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	29,704	3,301	22,626	(7,078)	76%
Maintenance	2,088,906	253,102	1,179,387	(909,519)	56%	163,461	12,220	128,024	(35,437)	78%
Production and distribution	-	-	-	-	-	148,840	14,953	106,572	(42,268)	72%
Capital Outlay	40,000	-	36,000	(4,000)	90%	14,000	-	-	(14,000)	0%
Debt Service:										
Principal	-	-	-	-	-	120,000	-	120,000	-	100%
Interest	-	-	-	-	-	10,083	-	10,083	(1)	100%
Total Expenditures	2,618,888	293,250	1,600,778	(1,018,110)	61%	486,088	30,474	387,305	(98,783)	80%
OPERATING INCOME (LOSS)	(97,700)	(273,761)	337,368	(435,068)	-	(268,388)	16,246	(216,801)	51,673	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	32	2,236	(2,764)	45%	25	5	86	61	342%
	5,000	32	2,236	(2,764)	45%	25	5	86	61	342%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	(273,729)	339,604	(432,304)	-	(268,363)	16,250	(216,716)	51,647	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	265,000	-	-	(265,000)	0%
NET INCOME (LOSS)	$ (92,700)	$ (273,729)	$ 339,604	$ (432,304)	-	$ (3,363)	$ 16,250	$ (216,716)	$ 213,353	-
NET ASSETS, Beginning of the year			5,719,344					357,613		
NET ASSETS, End of the year			$ 6,058,948					$ 140,897		