CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the twelve months ended September 30, 2013
100% 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	$ 293,548	$ 5,574,256	$ (21,579)	100%
Sales and use taxes	2,033,982	297,979	3,999,579	1,965,597	197%
Payments in Lieu of taxes	185,000	-	210,273	25,273	114%
State revenue	1,073,300	106,873	1,331,202	257,902	124%
Occupation and franchise taxes	750,000	11,351	847,351	97,351	113%
Hotel Occupation Tax	684,682	73,579	803,259	118,577	117%
Licenses and permits	418,750	21,279	458,595	39,845	110%
Interest income	10,000	2,344	14,644	4,644	146%
Recreation fees	124,000	5,146	165,587	41,587	134%
Special Services	24,590	1,941	22,884	(1,706)	93%
Grant Income	179,665	7,011	187,398	7,733	104%
Other	801,348	19,816	1,542,515	741,167	192%
Total Revenues	11,881,153	840,867	15,157,543	3,276,391	128%
EXPENDITURES					
Current:					
Mayor and Council	176,706	43,353	122,492	(54,214)	69%
Boards & Commissions	12,350	557	6,617	(5,733)	54%
Public Buildings & Grounds	562,487	56,692	461,848	(100,639)	82%
Administration	836,777	70,709	838,872	2,095	100%
Police and Animal Control	3,989,138	269,676	3,810,082	(179,056)	96%
Fire	567,219	38,451	444,495	(122,724)	78%
Community Development	673,722	48,671	528,028	(145,694)	78%
Public Works	3,204,843	309,801	2,959,052	(245,791)	92%
Recreation	659,488	44,681	591,965	(67,523)	90%
Library	679,093	56,078	627,360	(51,733)	92%
Human Resources	454,611	17,278	434,980	(19,631)	96%
Special Services & Tri-City Bus	93,684	6,841	68,823	(24,861)	73%
Capital outlay	215,500	-	169,489	(46,011)	79%
Debt service: (Warrants)					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	12,125,618	962,787	11,064,102	(1,061,516)	91%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	(121,920)	4,093,441	(4,337,906)	-1674%
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	(1,237,630)	(1,172,630)	(1,172,630)	65,000	-
Bond/registered warrant proceeds	-	-	-	-	-
Total other Financing Sources (Uses)	(1,237,630)	(1,172,630)	(1,172,630)	65,000	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (1,482,095)	$ (1,294,550)	$ 2,920,811	$ (4,402,906)	-
FUND BALANCE, beginning of the year			5,392,485		
FUND BALANCES, END OF PERIOD *			$ 8,313,296		

	Debt Service Fund				Capital Fund			
	Budget	MTD Actual	YTD Actual	Over(under) Budget	Budget	MTD Actual	YTD Actual	Over(under) Budget
REVENUES								
Property Taxes	$ 637,325	$ 31,658	$ 639,474	$ 2,149	$ -	$ -	$ -	$ -
Sales and use taxes	1,016,991	148,989	1,999,788	982,797	-	-	-	-
Payments in Lieu of taxes	-	-	25,748	25,748	-	-	-	-
State revenue	-			-	-	-	-	-
Occupation and franchise taxes	-			-	-	-	-	-
Hotel Occupation Tax								
Licenses and permits	-			-	-	-	-	-
Interest income	20,000	1,007	9,048	(10,952)	-	-	-	-
Recreation fees	-			-	-	-	-	-
Special Services					-	-	-	-
Grant Income	-			-	547,860	-	547,521	(339)
Other	993,450	542,256	827,594	(165,856)	170,807	201,355	201,355	30,548
Total Revenues	2,667,766	723,910	3,501,652	833,887	718,667	201,355	748,876	30,209
EXPENDITURES								
Current:								
Mayor and Council	-	-	-	-	-	-	-	-
Boards & Commissions	-	-	-	-	-	-	-	-
Public Buildings & Grounds								
Administration	90,000	2,133	15,870	(74,130)	-	-	-	-
Police and Animal Control	-	-	-	-	-	-	-	-
Fire	-	-	-	-	-	-	-	-
Community Development								
Public Works	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Library								
Human Resources								
Special Services & Tri-City Bus	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	1,981,084	256,864	1,039,654	(941,430)
Debt service: (Warrants)	-	-	-	-				
Principal	2,565,000		2,810,174	245,174	-	-	-	-
Interest	803,307	38,799	834,807	31,500	-	-	-	-
Total Expenditures	3,458,307	40,932	3,660,851	202,544	1,981,084	256,864	1,039,654	(941,430)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(790,541)	682,978	(159,199)	(631,343)	(1,262,417)	(55,509)	(290,778)	(971,639)
OTHER FINANCING SOURCES (USES)								
Operating transfers in (out)	(109,369)	536,343	536,343	645,712	1,262,417	304,991	304,991	(957,426)
Bond/registered warrant proceeds	-	-	-	-	-	-	-	-
Total other Financing Sources (Uses)	(109,369)	536,343	536,343	645,712	1,262,417	304,991	304,991	(957,426)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (899,910)	$ 1,219,321	$ 377,144	$ (1,277,054)	$ -	$ 249,482	$ 14,213	$ (14,213)
FUND BALANCE, beginning of the year			5,162,786				660,518	
FUND BALANCES, END OF PERIOD *			$ 5,539,930				$ 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 twelve months ended September 30, 2013
100% 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	$ 219,399	$ 2,359,973	$ (36,015)	98%	$ 183,000	$ 19,818	$ 194,968	$ 11,968	107%
Service charge and hook-up fees	125,000	-	141,349	16,349	113%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,400	4,471	39,982	5,582	116%
Grant	-	-	24,082	24,082	n/a	-	-	-	-	-
Miscellaneous	200	23	865	665	433%	300	60	322	-	107%
Total Revenues	2,521,188	219,423	2,526,270	5,082	100%	217,700	24,348	235,271	17,550	108%
EXPENDITURES										
General Administrative	489,982	33,613	470,026	(19,956)	96%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	29,704	4,545	34,136	4,432	115%
Maintenance	2,088,906	345,237	1,583,811	(505,095)	76%	163,461	14,450	147,443	(16,018)	90%
Production and distribution	-	-	-	-	-	148,840	11,490	134,281	(14,559)	90%
Capital Outlay	40,000	-	36,000	(4,000)	90%	14,000	-	13,716	(284)	0%
Debt Service:										
Principal	-	-	-	-	-	120,000	-	120,000	-	100%
Interest	-	-	-	-	-	10,083	-	10,083	(1)	100%
Total Expenditures	2,618,888	378,850	2,089,837	(529,051)	80%	486,088	30,485	459,659	(26,429)	95%
OPERATING INCOME (LOSS)	(97,700)	(159,427)	436,433	(534,133)	-	(268,388)	(6,137)	(224,388)	43,979	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	126	2,415	(2,585)	48%	25	5	99	74	398%
	5,000	126	2,415	(2,585)	48%	25	5	99	74	398%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	(159,301)	438,848	(531,548)	-	(268,363)	(6,131)	(224,289)	44,074	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	265,000	250,000	250,000	(15,000)	94%
NET INCOME (LOSS)	$ (92,700)	$ (159,301)	$ 438,848	$ (531,548)	-	$ (3,363)	$ 243,869	$ 25,711	$ (29,074)	-
NET ASSETS, Beginning of the year			5,719,344					357,613		
NET ASSETS, End of the year *			$ 6,158,192					$ 383,324		

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