

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES

For the four months ended January 31, 2014
33% 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	\$ 313,589	\$ 432,603	\$ (6,116,834)	7%	\$ 747,480	\$ 34,728	\$ 38,840	\$ (708,640)	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	608,610	0	939,675	331,065	154%	304,305	-	469,837	165,532	-	-	-	-
Payments in Lieu of taxes	241,500	-	0	(241,500)	0%	-	-	-	-	-	-	-	-
State revenue	1,326,025	133,278	499,826	(826,199)	38%	-	-	-	-	-	-	-	-
Occupation and franchise taxes	850,000	177,794	374,628	(475,372)	44%	-	-	-	-	-	-	-	-
Hotel Occupation Tax	780,000	53,161	284,991	(495,009)	37%	-	-	-	-	-	-	-	-
Licenses and permits	394,750	107,305	237,918	(156,832)	60%	-	-	-	-	-	-	-	-
Interest income	12,000	1,048	5,728	(6,272)	48%	20,000	399	1,989	(18,011)	-	-	-	-
Recreation fees	144,000	5,844	33,478	(110,522)	23%	-	-	-	-	-	-	-	-
Special Services	22,000	1,817	9,078	(12,922)	41%	-	-	-	-	-	-	-	-
Grant Income	209,570	52,191	96,695	(112,875)	46%	-	-	-	-	1,178,135	67,540	122,381	(1,055,754)
Other	204,000	47,538	140,358	(63,642)	69%	325,000	806	5,180	(319,820)	75,000	-	91,514	16,514
Total Revenues	11,341,892	893,565	3,054,978	(8,286,914)	27%	1,396,785	35,933	515,846	(880,939)	1,253,135	67,540	213,895	(1,039,240)
EXPENDITURES													
Current:													
Mayor and Council	182,737	5,340	35,388	(147,349)	19%	-	-	-	-	-	-	-	-
Boards & Commissions	15,220	581	2,468	(12,752)	16%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	586,144	7,244	131,581	(454,563)	22%	-	-	-	-	-	-	-	-
Administration	887,650	76,083	249,685	(637,965)	28%	90,000	(142)	457	(89,543)	-	-	-	-
Police and Animal Control	4,221,786	437,196	1,345,884	(2,875,902)	32%	-	-	-	-	-	-	-	-
Fire	1,278,023	87,705	271,209	(1,006,814)	21%	-	-	-	-	-	-	-	-
Community Development	702,611	51,752	187,505	(515,106)	27%	-	-	-	-	-	-	-	-
Public Works	3,313,165	227,062	962,225	(2,350,940)	29%	-	-	-	-	-	-	-	-
Recreation	688,607	45,962	163,828	(524,779)	24%	-	-	-	-	-	-	-	-
Library	710,990	57,479	205,814	(505,176)	29%	-	-	-	-	-	-	-	-
Human Resources	479,186	9,338	391,644	(87,542)	82%	-	-	-	-	-	-	-	-
Special Services & Tri-City Bus	86,177	4,602	25,361	(60,816)	29%	-	-	-	-	-	-	-	-
Capital outlay	410,468	3,200	3,200	(407,268)	1%	-	-	-	-	2,528,628	(50,869)	213,895	(2,314,733)
Debt service: (Warrants)													
Principal	-	-	-	-	-	2,795,000	-	2,235,000	(560,000)	-	-	-	-
Interest	-	-	-	-	-	760,648	28,488	401,661	(358,988)	-	-	-	-
Total Expenditures	13,562,764	1,013,542	3,975,790	(9,586,974)	29%	3,645,648	28,345	2,637,117	(1,008,531)	2,528,628	(50,869)	213,895	(2,314,733)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,220,872)	(119,977)	(920,812)	(1,300,060)	41%	(2,248,863)	7,588	(2,121,271)	(127,592)	(1,275,493)	118,409	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)	\$ (119,977)	\$ (920,812)	\$ (2,288,605)	-	\$ (2,512,933)	\$ 7,588	\$ (2,121,271)	\$ (391,662)	\$ -	\$ 118,409	\$ 0	\$ (0)
FUND BALANCE, beginning of the year **			8,313,296					5,539,930				674,731	
FUND BALANCES, END OF PERIOD			7,392,484					3,418,659				674,731	

**Preliminary due to accruals and audit adjustments

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CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL

For the four months ended January 31, 2014
33% 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	\$ 216,939	\$ 845,764	\$ (1,946,014)	30%	\$ 188,000	\$ 942	\$ 18,561	\$ (169,439)	10%
Service charge and hook-up fees	125,000	47,038	64,638	(60,362)	52%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	183	3,990	(30,510)	12%
Grant	24,082	-	24,233	151	n/a	-	-	-	-	-
Miscellaneous	200	35	915	715	458%	300	4	92	-	31%
Total Revenues	<u>2,941,060</u>	<u>264,012</u>	<u>935,550</u>	<u>(2,005,510)</u>	<u>32%</u>	<u>222,800</u>	<u>1,129</u>	<u>22,643</u>	<u>(199,949)</u>	<u>10%</u>
EXPENDITURES										
General Administrative	561,335	46,807	157,132	(404,203)	28%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	27,214	(128)	2,081	(25,133)	8%
Maintenance	2,392,369	(194,135)	446,511	(1,945,858)	19%	163,369	8,007	41,640	(121,729)	25%
Production and distribution	-	-	-	-	-	154,719	9,157	43,526	(111,193)	28%
Capital Outlay	20,000	-	-	(20,000)	0%	32,000	-	-	(32,000)	0%
Debt Service:										
Principal	-	-	-	-	-	125,000	-	125,000	-	100%
Interest	-	-	-	-	-	3,406	-	3,406	-	100%
Total Expenditures	<u>2,973,704</u>	<u>(147,328)</u>	<u>603,643</u>	<u>(2,370,061)</u>	<u>20%</u>	<u>505,708</u>	<u>17,036</u>	<u>215,653</u>	<u>(290,055)</u>	<u>43%</u>
OPERATING INCOME (LOSS)	(32,644)	411,340	331,907	(364,551)	-	(282,908)	(15,907)	(193,010)	90,106	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	84	1,274	(1,726)	42%	25	5	18	(7)	74%
	<u>3,000</u>	<u>84</u>	<u>1,274</u>	<u>(1,726)</u>	<u>42%</u>	<u>25</u>	<u>5</u>	<u>18</u>	<u>(7)</u>	<u>74%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(29,644)	411,424	333,181	(362,825)	-	(282,883)	(15,902)	(192,992)	89,891	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	250,000	-	-	(250,000)	0%
NET INCOME (LOSS)	<u>\$ (29,644)</u>	<u>\$ 411,424</u>	<u>\$ 333,181</u>	<u>\$ (362,825)</u>	<u>-</u>	<u>\$ (32,883)</u>	<u>\$ (15,902)</u>	<u>\$ (192,992)</u>	<u>\$ 160,109</u>	<u>-</u>
NET ASSETS, Beginning of the year **			<u>6,158,192</u>					<u>383,324</u>		
NET ASSETS, End of the year			<u>\$ 6,491,373</u>					<u>\$ 190,332</u>		

**Preliminary due to accruals and audit adjustments