CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the six months ended March 31, 2014
50% 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	$ 23,189	$ 1,098,603	$ (1,693,175)	39%	$ 188,000	$ 9,196	$ 28,114	$ (159,886)	15%
Service charge and hook-up fees	125,000	6,600	74,538	(50,462)	60%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	1,608	5,640	(28,860)	16%
Grant	24,082	-	24,233	151	n/a	-	-	-	-	-
Miscellaneous	200	33	982	782	491%	300	1	96	-	32%
Total Revenues	2,941,060	29,823	1,198,357	(1,742,703)	41%	222,800	10,806	33,851	(188,746)	15%
EXPENDITURES										
General Administrative	561,335	36,832	236,667	(324,668)	42%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	27,214	1,633	4,193	(23,021)	15%
Maintenance	2,392,369	143,258	751,044	(1,641,325)	31%	163,369	7,906	56,653	(106,716)	35%
Production and distribution	-	-	-	-	-	154,719	7,903	58,535	(96,184)	38%
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	2,973,704	180,090	987,711	(1,985,993)	33%	505,708	17,443	247,788	(257,920)	49%
OPERATING INCOME (LOSS)	(32,644)	(150,267)	210,646	(243,290)	-	(282,908)	(6,637)	(213,937)	69,175	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	96	1,878	(1,122)	63%	25	24	60	35	242%
	3,000	96	1,878	(1,122)	63%	25	24	60	35	242%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(29,644)	(150,171)	212,524	(242,168)	-	(282,883)	(6,613)	(213,877)	69,006	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	250,000	-	-	(250,000)	0%
NET INCOME (LOSS)	$ (29,644)	$ (150,171)	$ 212,524	$ (242,168)	-	$ (32,883)	$ (6,613)	$ (213,877)	$ 180,994	-
NET ASSETS, Beginning of the year			6,506,978					456,694		
NET ASSETS, End of the year			$ 6,719,502					$ 242,817		

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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the six months ended March 31, 2014
50% 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	$ 287,314	$ 819,421	$ (5,730,016)	13%	$ 747,480	$ 32,636	$ 83,511	$ (663,969)	$ -	$ -	$ -	$ -
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	129,108	740,989	(585,036)	56%	-			-	-	-	-	-
Occupation and franchise taxes	850,000	12,509	461,459	(388,541)	54%	-			-	-	-	-	-
Hotel Occupation Tax	780,000	66,217	405,136	(374,864)	52%								
Licenses and permits	394,750	30,020	290,162	(104,588)	74%	-			-	-	-	-	-
Interest income	12,000	817	8,648	(3,352)	72%	20,000	226	3,603	(16,397)	-	-	-	-
Recreation fees	144,000	12,843	60,785	(83,215)	42%	-			-	-	-	-	-
Special Services	22,000	2,214	12,910	(9,090)	59%					-	-	-	-
Grant Income	209,570	10,364	115,640	(93,930)	55%	-			-	1,178,135	47,339	169,720	(1,008,415)
Other	204,000	47,075	216,089	12,089	106%	325,000	-	3,295	(321,705)	75,000	-	90,125	15,125
Total Revenues	11,341,892	598,481	4,070,914	(7,270,978)	36%	1,396,785	32,862	560,246	(836,539)	1,253,135	47,339	259,845	(993,290)
EXPENDITURES													
Current:													
Mayor and Council	182,737	6,385	47,169	(135,568)	26%	-	-	-	-	-	-	-	-
Boards & Commissions	15,220	1,149	4,312	(10,908)	28%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	586,144	44,213	213,031	(373,113)	36%								
Administration	887,650	64,945	386,827	(500,823)	44%	90,000	196	1,449	(88,551)	-	-	-	-
Police and Animal Control	4,221,786	301,105	1,966,710	(2,255,076)	47%	-	-	-	-	-	-	-	-
Fire	1,278,023	78,065	420,638	(857,385)	33%	-	-	-	-	-	-	-	-
Community Development	702,611	38,865	264,313	(438,298)	38%								
Public Works	3,313,165	233,882	1,435,716	(1,877,449)	43%	-	-	-	-	-	-	-	-
Recreation	688,607	40,050	247,323	(441,284)	36%	-	-	-	-	-	-	-	-
Library	710,990	57,790	314,993	(395,997)	44%								
Human Resources	479,186	6,787	403,676	(75,510)	84%								
Special Services & Tri-City Bus	86,177	5,402	36,494	(49,683)	42%	-	-	-	-	-	-	-	-
Capital outlay	410,468	-	3,200	(407,268)	1%	-	-	-	-	2,528,628	24,926	259,845	(2,268,783)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,795,000	215,000	2,450,000	(345,000)	-	-	-	-
Interest	-	-	-	-	-	760,648	38,799	440,460	(320,188)	-	-	-	-
Total Expenditures	13,562,764	878,638	5,744,402	(7,818,362)	42%	3,645,648	253,995	2,891,909	(753,739)	2,528,628	24,926	259,845	(2,268,783)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,220,872)	(280,157)	(1,673,488)	(547,384)	75%	(2,248,863)	(221,133)	(2,331,663)	82,800	(1,275,493)	22,413	-	(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)	$ (280,157)	$ (1,673,488)	$ (1,535,929)	-	$ (2,512,933)	$ (221,133)	$ (2,331,663)	$ (181,270)	$ -	$ 22,413	$ -	$ -
FUND BALANCE, Beginning of the Year			8,269,430					5,620,155				536,600	
FUND BALANCES, End of the Year			$ 6,595,942					$ 3,288,492				$ 536,600	

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