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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
 For the one month ended October 31, 2014
 8% 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	\$ 6,673,518	\$ 64,935	\$ 64,935	\$ (6,608,583)	1%	\$ 762,551	\$ 4,266	\$ 4,266	\$ (758,285)	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	2,400,000	281,775	281,775	(2,118,225)	12%	1,200,000	138,784	138,784	(1,061,216)	-	-	-	-
Payments in Lieu of taxes	274,643	-	-	(274,643)	0%	-	-	-	-	-	-	-	-
State revenue	1,412,978	152,456	152,456	(1,260,522)	11%	-	-	-	-	-	-	-	-
Occupation and franchise taxes	1,033,000	100,194	100,194	(932,806)	10%	-	-	-	-	-	-	-	-
Hotel Occupation Tax	875,000	77,430	77,430	(797,570)	9%	-	-	-	-	-	-	-	-
Licenses and permits	306,850	67,709	67,709	(239,141)	22%	-	-	-	-	-	-	-	-
Interest income	15,000	326	326	(14,674)	2%	10,000	170	170	(9,830)	-	-	-	-
Recreation fees	154,000	15,250	15,250	(138,750)	10%	-	-	-	-	-	-	-	-
Special Services	25,500	2,166	2,166	(23,334)	8%	-	-	-	-	-	-	-	-
Grant Income	251,565	0	0	(251,565)	0%	-	-	-	-	1,696,500	-	-	(1,696,500)
Other	255,933	18,388	18,388	(237,545)	7%	851,438	43,983	43,983	(807,455)	228,500	32	32	(228,468)
Total Revenues	13,677,987	780,629	780,629	(12,897,358)	6%	2,823,989	187,203	187,203	(2,636,786)	1,925,000	32	32	(1,924,968)
EXPENDITURES													
Current:													
Administrative Services	538,333	27,606	27,606	(510,727)	5%	-	-	-	-	-	-	-	-
Mayor and Council	179,722	41,111	41,111	(138,611)	23%	-	-	-	-	-	-	-	-
Boards & Commissions	8,982	253	253	(8,729)	3%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	515,368	14,203	14,203	(501,165)	3%	-	-	-	-	-	-	-	-
Administration	484,557	26,815	26,815	(457,742)	6%	90,000	40	40	(89,960)	-	-	-	-
Police and Animal Control	4,181,706	331,635	331,635	(3,850,071)	8%	-	-	-	-	-	-	-	-
Fire	1,530,297	149,796	149,796	(1,380,501)	10%	298,476	24,873	24,873	(273,603)	-	-	-	-
Community Development	574,868	36,098	36,098	(538,770)	6%	-	-	-	-	-	-	-	-
Public Works	3,363,902	166,803	166,803	(3,197,099)	5%	-	-	-	-	-	-	-	-
Recreation	662,155	33,662	33,662	(628,493)	5%	-	-	-	-	-	-	-	-
Library	736,275	45,922	45,922	(690,353)	6%	-	-	-	-	-	-	-	-
Information Technology	204,200	13,424	13,424	(190,776)	7%	-	-	-	-	-	-	-	-
Human Resources	562,675	3,663	3,663	(559,012)	1%	-	-	-	-	-	-	-	-
Special Services & Tri-City Bus	94,442	4,592	4,592	(89,850)	5%	-	-	-	-	-	-	-	-
Capital outlay	428,465	-	-	(428,465)	0%	-	-	-	-	4,185,089	66,334	66,334	(4,118,755)
Debt service: (Warrants)	-	-	-	-	-	2,710,000	-	-	(2,710,000)	-	-	-	-
Principal	-	-	-	-	-	816,726	24,561	24,561	(792,165)	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditures	14,065,947	895,583	895,583	(13,170,364)	6%	3,915,202	49,474	49,474	(3,865,728)	4,185,089	66,334	66,334	(4,118,755)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(387,960)	(114,954)	(114,954)	(273,006)	30%	(1,091,213)	137,729	137,729	(1,228,942)	(2,260,089)	(66,302)	(66,302)	(2,193,787)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,305,400)	-	-	1,305,400	-	(653,576)	-	-	653,576	2,260,089	-	-	(2,260,089)
Bond/registered warrant proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other Financing Sources (Uses)	(1,305,400)	-	-	1,305,400	-	(653,576)	-	-	653,576	2,260,089	-	-	(2,260,089)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (1,693,360)	\$ (114,954)	\$ (114,954)	\$ (1,578,406)	-	\$ (1,744,789)	\$ 137,729	\$ 137,729	\$ (1,882,518)	\$ -	\$ (66,302)	\$ (66,302)	\$ 66,302
FUND BALANCE, beginning of the year **			8,450,040					3,641,388				702,103	
FUND BALANCES, END OF PERIOD			\$ 8,335,086					\$ 3,779,117				\$ 635,800	

**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 one month ended October 31, 2014
8% 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	\$ 3,070,956	\$ 206,372	\$ 206,372	\$ (2,864,584)	7%	\$ 188,000	\$ 11,425	\$ 11,425	\$ (176,575)	6%
Service charge and hook-up fees	100,000	65,496	65,496	(34,504)	65%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	3,769	3,769	(30,731)	11%
Grant	24,082	-	-	(24,082)	0%	-	-	-	-	-
Miscellaneous	200	23	23	(177)	12%	300	53	53	-	18%
Total Revenues	<u>3,195,238</u>	<u>271,892</u>	<u>271,892</u>	<u>(2,923,346)</u>	<u>9%</u>	<u>222,800</u>	<u>15,248</u>	<u>15,248</u>	<u>(207,306)</u>	<u>7%</u>
EXPENDITURES										
General Administrative	778,176	56,800	56,800	(721,376)	7%	218,431	16,122	16,122	(202,309)	-
Cost of merchandise sold	-	-	-	-	-	23,044	(200)	(200)	(23,244)	-1%
Maintenance	2,430,703	90,031	90,031	(2,340,672)	4%	92,653	2,515	2,515	(90,138)	3%
Production and distribution	-	-	-	-	-	-	-	-	-	#DIV/0!
Capital Outlay	60,000	-	-	(60,000)	0%	-	-	-	-	0%
Debt Service:										
Principal	-	-	-	-	-	-	-	-	-	0%
Interest	-	-	-	-	-	-	-	-	-	0%
Total Expenditures	<u>3,268,879</u>	<u>146,832</u>	<u>146,832</u>	<u>(3,122,047)</u>	<u>4%</u>	<u>334,128</u>	<u>18,437</u>	<u>18,437</u>	<u>(315,691)</u>	<u>6%</u>
OPERATING INCOME (LOSS)	(73,641)	125,060	125,060	(198,701)	-	(111,328)	(3,189)	(3,189)	108,385	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	31	31	(2,969)	1%	450	25	25	(425)	6%
	<u>3,000</u>	<u>31</u>	<u>31</u>	<u>(2,969)</u>	<u>1%</u>	<u>450</u>	<u>25</u>	<u>25</u>	<u>(425)</u>	<u>6%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(70,641)	125,091	125,091	(195,732)	-	(110,878)	(3,164)	(3,164)	107,714	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	(28,000)	-	-	28,000	-	125,000	-	-	(125,000)	0%
NET INCOME (LOSS)	<u>\$ (98,641)</u>	<u>\$ 125,091</u>	<u>\$ 125,091</u>	<u>\$ (223,732)</u>	<u>-</u>	<u>\$ 14,122</u>	<u>\$ (3,164)</u>	<u>\$ (3,164)</u>	<u>\$ 17,286</u>	<u>-</u>
NET ASSETS, Beginning of the year **			<u>6,350,594</u>					<u>456,694</u>		
NET ASSETS, End of the year			<u>\$ 6,475,685</u>					<u>\$ 453,530</u>		

**Preliminary due to accruals and audit adjustments

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

For the Two months ended November 30, 2014

17% 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	\$ 6,673,518	\$ 40,853	\$ 105,789	\$ (6,567,729)	2%	\$ 762,551	\$ 1,605	\$ 5,871	\$ (756,680)	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	2,400,000	360,893	642,668	(1,757,332)	27%	1,200,000	177,754	316,538	(883,462)	-	-	-	-
Payments in Lieu of taxes	274,643	-	-	(274,643)	0%	-	-	-	-	-	-	-	-
State revenue	1,412,978	119,693	272,150	(1,140,828)	19%	-	-	-	-	-	-	-	-
Occupation and franchise taxes	1,033,000	68,133	168,327	(864,673)	16%	-	-	-	-	-	-	-	-
Hotel Occupation Tax	875,000	47,915	125,344	(749,656)	14%	-	-	-	-	-	-	-	-
Licenses and permits	306,850	52,978	120,687	(186,163)	39%	-	-	-	-	-	-	-	-
Interest income	15,000	90	415	(14,585)	3%	10,000	-	170	(9,830)	-	-	-	-
Recreation fees	154,000	9,558	24,808	(129,192)	16%	-	-	-	-	-	-	-	-
Special Services	25,500	1,565	3,732	(21,768)	15%	-	-	-	-	-	-	-	-
Grant Income	251,565	488	488	(251,077)	0%	-	-	-	-	1,696,500	-	-	(1,696,500)
Other	255,933	20,830	39,219	(216,714)	15%	851,438	43,983	87,966	(763,472)	228,500	-	32	(228,468)
Total Revenues	13,677,987	722,996	1,503,625	(12,174,362)	11%	2,823,989	223,342	410,545	(2,413,444)	1,925,000	-	32	(1,924,968)
EXPENDITURES													
Current:													
Administrative Services	538,333	28,020	55,626	(482,707)	10%	-	-	-	-	-	-	-	-
Mayor and Council	179,722	18,091	59,202	(120,520)	33%	-	-	-	-	-	-	-	-
Boards & Commissions	8,982	94	347	(8,635)	4%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	515,368	33,381	47,584	(467,784)	9%	-	-	-	-	-	-	-	-
Administration	484,557	23,801	50,617	(433,940)	10%	90,000	8	48	(89,952)	-	-	-	-
Police and Animal Control	4,181,706	271,530	603,165	(3,578,541)	14%	-	-	-	-	-	-	-	-
Fire	1,530,297	120,065	269,861	(1,260,436)	18%	298,476	24,873	49,746	(248,730)	-	-	-	-
Community Development	574,868	32,683	68,780	(506,088)	12%	-	-	-	-	-	-	-	-
Public Works	3,363,902	220,839	387,642	(2,976,260)	12%	-	-	-	-	-	-	-	-
Recreation	662,155	37,683	71,345	(590,810)	11%	-	-	-	-	-	-	-	-
Library	736,275	54,654	100,576	(635,699)	14%	-	-	-	-	-	-	-	-
Information Technology	204,200	9,236	22,660	(181,540)	11%	-	-	-	-	-	-	-	-
Human Resources	562,675	26,246	29,908	(532,767)	5%	-	-	-	-	-	-	-	-
Special Services & Tri-City Bus	94,442	6,688	11,280	(83,162)	12%	-	-	-	-	-	-	-	-
Capital outlay	428,465	24,683	24,683	(403,782)	6%	-	-	-	-	4,185,089	7,857	74,191	(4,110,898)
Debt service: (Warrants)													
Principal	-	-	-	-	-	2,710,000	720,000	720,000	(1,990,000)	-	-	-	-
Interest	-	-	-	-	-	816,726	127,791	152,353	(664,374)	-	-	-	-
Total Expenditures	14,065,947	907,694	1,803,277	(12,262,670)	13%	3,915,202	872,672	922,147	(2,993,055)	4,185,089	7,857	74,191	(4,110,898)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(387,960)	(184,698)	(299,652)	(88,308)	77%	(1,091,213)	(649,331)	(511,602)	(579,611)	(2,260,089)	(7,857)	(74,159)	(2,185,930)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,305,400)	-	-	1,305,400	-	(653,576)	-	-	653,576	2,260,089	-	-	(2,260,089)
Bond/registered warrant proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other Financing Sources (Uses)	(1,305,400)	-	-	1,305,400	-	(653,576)	-	-	653,576	2,260,089	-	-	(2,260,089)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (1,693,360)	\$ (184,698)	\$ (299,652)	\$ (1,393,708)	-	\$ (1,744,789)	\$ (649,331)	\$ (511,602)	\$ (1,233,187)	\$ -	\$ (7,857)	\$ (74,159)	\$ 74,159
FUND BALANCE, beginning of the year			8,450,040					3,641,388				702,103	
FUND BALANCES, END OF PERIOD			\$ 8,150,388					\$ 3,129,786				\$ 627,943	

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

BUDGET AND ACTUAL
For the Two months ended November 30, 2014
17% 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	\$ 3,070,956	\$ 230,509	\$ 436,881	\$ (2,634,075)	14%	\$ 188,000	\$ 3,621	\$ 15,047	\$ (172,953)	8%
Service charge and hook-up fees	100,000	75,022	140,518	40,518	141%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	744	4,513	(29,987)	13%
Grant	24,082	-	-	(24,082)	0%	-	-	-	-	-
Miscellaneous	200	67	91	(109)	45%	300	26	79	(221)	26%
Total Revenues	<u>3,195,238</u>	<u>305,598</u>	<u>577,490</u>	<u>(2,617,748)</u>	<u>18%</u>	<u>222,800</u>	<u>4,391</u>	<u>19,638</u>	<u>(202,940)</u>	<u>9%</u>
EXPENDITURES										
General Administrative	778,176	47,668	104,468	(673,708)	13%	218,431	11,429	27,551	(190,880)	-
Cost of merchandise sold	-	-	-	-	-	23,044	200	-	(23,044)	0%
Maintenance	2,430,703	164,143	173,558	(2,257,145)	7%	92,653	3,535	6,049	(86,604)	7%
Production and distribution	-	-	-	-	-	-	-	-	-	#DIV/0!
Capital Outlay	60,000	-	-	(60,000)	0%	-	-	-	-	0%
Debt Service:	-	-	-	-	-	-	-	-	-	0%
Principal	-	-	-	-	-	-	-	-	-	0%
Interest	-	-	-	-	-	-	-	-	-	0%
Total Expenditures	<u>3,268,879</u>	<u>211,810</u>	<u>278,026</u>	<u>(2,990,853)</u>	<u>9%</u>	<u>334,128</u>	<u>15,163</u>	<u>33,600</u>	<u>(300,528)</u>	<u>10%</u>
OPERATING INCOME (LOSS)	(73,641)	93,787	299,463	(373,104)	-	(111,328)	(10,772)	(13,962)	97,588	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	67	98	(2,902)	3%	450	9	34	(416)	8%
	<u>3,000</u>	<u>67</u>	<u>98</u>	<u>(2,902)</u>	<u>3%</u>	<u>450</u>	<u>9</u>	<u>34</u>	<u>(416)</u>	<u>8%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(70,641)	93,855	299,562	(370,203)	-	(110,878)	(10,764)	(13,928)	96,950	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	(28,000)	-	-	28,000	-	125,000	-	-	(125,000)	0%
NET INCOME (LOSS)	<u>\$ (98,641)</u>	<u>\$ 93,855</u>	<u>\$ 299,562</u>	<u>\$ (398,203)</u>	<u>-</u>	<u>\$ 14,122</u>	<u>\$ (10,764)</u>	<u>\$ (13,928)</u>	<u>\$ 28,050</u>	<u>-</u>
NET ASSETS, Beginning of the year			<u>6,350,594</u>					<u>456,694</u>		
NET ASSETS, End of the year			<u>\$ 6,650,156</u>					<u>\$ 442,766</u>		

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

For the Three months ended December 31, 2014
 25% 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	\$ 6,673,518	\$ 42,889	148,677	\$ (6,524,841)	2%	\$ 762,551	\$ 1,874	7,745	\$ (754,806)	\$ -	\$ -	\$ -	\$ -
Sales and use taxes	2,400,000	389,970	1,032,639	(1,367,361)	43%	1,200,000	192,075	508,613	(691,387)	-	-	-	-
Payments in Lieu of taxes	274,643	-	-	(274,643)	0%	-	-	-	-	-	-	-	-
State revenue	1,412,978	118,910	391,059	(1,021,919)	28%	-	-	-	-	-	-	-	-
Occupation and franchise taxes	1,033,000	72,053	240,380	(792,620)	23%	-	-	-	-	-	-	-	-
Hotel Occupation Tax	875,000	48,713	174,057	(700,943)	20%	-	-	-	-	-	-	-	-
Licenses and permits	306,850	22,231	142,918	(163,932)	47%	-	-	-	-	-	-	-	-
Interest income	15,000	4,713	5,128	(9,872)	34%	10,000	1,393	1,563	(8,437)	-	-	-	-
Recreation fees	154,000	10,002	34,809	(119,191)	23%	-	-	-	-	-	-	-	-
Special Services	25,500	1,603	5,335	(20,165)	21%	-	-	-	-	-	-	-	-
Grant Income	251,565	9,317	9,805	(241,760)	4%	-	-	-	-	1,696,500	-	-	(1,696,500)
Other	255,933	51,254	90,472	(165,461)	35%	851,438	468,276	556,242	(295,196)	228,500	4	36	(228,464)
Total Revenues	13,677,987	771,654	2,275,279	(11,402,708)	17%	2,823,989	663,618	1,074,163	(1,749,826)	1,925,000	4	36	(1,924,964)
EXPENDITURES													
Current:													
Administrative Services	538,333	34,244	89,870	(448,463)	17%	-	-	-	-	-	-	-	-
Mayor and Council	179,722	7,394	66,596	(113,126)	37%	-	-	-	-	-	-	-	-
Boards & Commissions	8,982	769	1,117	(7,865)	12%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	515,368	35,529	83,113	(432,255)	16%	-	-	-	-	-	-	-	-
Administration	484,557	45,210	95,827	(388,730)	20%	90,000	1,271	1,319	(88,681)	-	-	-	-
Police and Animal Control	4,181,706	327,329	930,494	(3,251,212)	22%	-	-	-	-	-	-	-	-
Fire	1,530,297	120,795	390,656	(1,139,641)	26%	298,476	49,746	99,492	(198,984)	-	-	-	-
Community Development	574,868	53,117	121,897	(452,971)	21%	-	-	-	-	-	-	-	-
Public Works	3,363,902	228,895	616,537	(2,747,365)	18%	-	-	-	-	-	-	-	-
Recreation	662,155	37,822	109,167	(552,988)	16%	-	-	-	-	-	-	-	-
Library	736,275	48,107	148,683	(587,592)	20%	-	-	-	-	-	-	-	-
Information Technology	204,200	26,140	48,800	(155,400)	24%	-	-	-	-	-	-	-	-
Human Resources	562,675	183,327	213,236	(349,439)	38%	-	-	-	-	-	-	-	-
Special Services & Tri-City Bus	94,442	4,213	15,493	(78,949)	16%	-	-	-	-	-	-	-	-
Capital outlay	428,465	-	24,683	(403,782)	6%	-	-	-	-	4,185,089	101,151	175,342	(4,009,747)
Debt service: (Warrants)													
Principal	-	-	-	-	-	2,710,000	1,380,000	2,100,000	(610,000)	-	-	-	-
Interest	-	-	-	-	-	816,726	253,131	405,483	(411,243)	-	-	-	-
Total Expenditures	14,065,947	1,152,891	2,956,169	(11,109,778)	21%	3,915,202	1,684,148	2,606,294	(1,308,908)	4,185,089	101,151	175,342	(4,009,747)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(387,960)	(381,237)	(680,889)	292,929	176%	(1,091,213)	(1,020,530)	(1,532,131)	440,918	(2,260,089)	(101,146)	(175,306)	(2,084,783)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,305,400)	-	-	1,305,400	-	(653,576)	-	-	653,576	2,260,089	-	-	(2,260,089)
Bond/registered warrant proceeds	-	-	-	-	-	-	887,179	887,179	887,179	-	-	-	-
Total other Financing Sources (Uses)	(1,305,400)	-	-	1,305,400	-	(653,576)	887,179	887,179	1,540,755	2,260,089	-	-	(2,260,089)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	\$ (1,693,360)	\$ (381,237)	\$ (680,889)	\$ (1,012,471)	-	\$ (1,744,789)	\$ (133,351)	\$ (644,953)	\$ (1,099,836)	\$ -	\$ (101,146)	\$ (175,306)	\$ 175,306
FUND BALANCE, beginning of the year			8,450,040					3,641,388				702,103	
FUND BALANCES, END OF PERIOD			\$ 7,769,151					\$ 2,996,435				\$ 526,797	

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

For the Three months ended December 31, 2014
 25% 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	\$ 3,070,956	\$ 212,651	649,532	\$ (2,421,424)	21%	\$ 188,000	\$ 1,809	16,856	\$ (171,144)	9%
Service charge and hook-up fees	100,000	32,556	173,074	73,074	173%	-	329	4,842	(29,658)	14%
Merchandise sales	-	-	-	-	-	34,500	-	-	-	-
Grant	24,082	22,918	22,918	(1,164)	0%	-	-	-	-	-
Miscellaneous	200	20	111	(89)	56%	300	7	86	(214)	29%
Total Revenues	<u>3,195,238</u>	<u>268,145</u>	<u>845,635</u>	<u>(2,349,603)</u>	<u>26%</u>	<u>222,800</u>	<u>2,145</u>	<u>21,784</u>	<u>(200,802)</u>	<u>10%</u>
EXPENDITURES										
General Administrative	778,176	54,554	159,022	(619,155)	20%	218,431	10,354	37,905	(180,526)	-
Cost of merchandise sold	-	-	-	-	-	23,044	496	496	(22,548)	2%
Maintenance	2,430,703	230,441	403,999	(2,026,704)	17%	92,653	7,692	13,741	(78,912)	15%
Production and distribution	-	-	-	-	-	-	-	-	-	-
Capital Outlay	60,000	-	-	(60,000)	0%	-	-	-	-	0%
Debt Service:	-	-	-	-	-	-	-	-	-	-
Principal	-	-	-	-	-	-	-	-	-	0%
Interest	-	-	-	-	-	-	-	-	-	-
Total Expenditures	<u>3,268,879</u>	<u>284,995</u>	<u>563,021</u>	<u>(2,705,858)</u>	<u>17%</u>	<u>334,128</u>	<u>18,542</u>	<u>52,142</u>	<u>(281,986)</u>	<u>16%</u>
OPERATING INCOME (LOSS)	(73,641)	(16,849)	282,614	(356,255)	-	(111,328)	(16,397)	(30,358)	81,184	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	831	929	(2,071)	31%	450	7	41	(409)	9%
	<u>3,000</u>	<u>831</u>	<u>929</u>	<u>(2,071)</u>	<u>31%</u>	<u>450</u>	<u>7</u>	<u>41</u>	<u>(409)</u>	<u>9%</u>
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(70,641)	(16,018)	283,544	(354,185)	-	(110,878)	(16,390)	(30,317)	80,561	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	(28,000)	-	-	28,000	-	125,000	-	-	(125,000)	0%
NET INCOME (LOSS)	<u>\$ (98,641)</u>	<u>\$ (16,018)</u>	<u>\$ 283,544</u>	<u>\$ (382,185)</u>		<u>\$ 14,122</u>	<u>\$ (16,390)</u>	<u>\$ (30,317)</u>	<u>\$ 44,439</u>	
NET ASSETS, Beginning of the year			6,350,594					456,694		
NET ASSETS, End of the year			<u>\$ 6,634,138</u>					<u>\$ 426,377</u>		