CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ended April 30, 2013
58% 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	$ 1,993,257	$ 2,633,920	$ (2,961,916)	47%	$ 637,325	$ 239,942	$ 308,017	$ (329,308)	$ -	$ -	$ -	$ -
Sales and use taxes	2,033,982	274,716	2,567,851	533,869	126%	1,016,991	137,358	1,283,924	266,933	-	-	-	-
Payments in Lieu of taxes	185,000	-	0	(185,000)	0%	-	-	-	-	-	-	-	-
State revenue	1,073,300	127,708	783,926	(289,374)	73%	-			-	-	-	-	-
Occupation and franchise taxes	750,000	159,048	564,068	(185,932)	75%	-			-	-	-	-	-
Hotel Occupation Tax	684,682	67,350	403,749	(280,933)	59%								
Licenses and permits	418,750	78,365	271,614	(147,136)	65%	-			-	-	-	-	-
Interest income	10,000	646	8,296	(1,704)	83%	20,000	170	3,077	(16,923)	-	-	-	-
Recreation fees	124,000	5,325	75,182	(48,818)	61%	-			-	-	-	-	-
Special Services	24,590	1,858	12,861	(11,729)	52%					-	-	-	-
Grant Income	179,665	20,786	194,201	14,536	108%	-			-	547,860	-	-	(547,860)
Other	801,348	52,096	192,496	(608,852)	24%	993,450	4,109	75,841	(917,609)	170,807	41,256	559,642	388,835
Total Revenues	11,881,153	2,781,154	7,708,163	(4,172,990)	65%	2,667,766	381,579	1,670,859	(996,906)	718,667	41,256	559,642	(159,025)
EXPENDITURES													
Current:													
Mayor and Council	176,706	7,850	49,385	(127,321)	28%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	561	3,640	(8,710)	29%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	562,487	38,506	244,583	(317,904)	43%								
Administration	836,777	78,740	451,742	(385,035)	54%	90,000	2,680	8,891	(81,109)	-	-	-	-
Police and Animal Control	3,989,138	320,134	2,198,454	(1,790,684)	55%	-	-	-	-	-	-	-	-
Fire	567,219	33,703	246,975	(320,244)	44%	-	-	-	-	-	-	-	-
Community Development	673,722	43,427	296,542	(377,180)	44%								
Public Works	3,204,843	257,341	1,611,574	(1,593,269)	50%	-	-	-	-	-	-	-	-
Recreation	659,488	40,512	277,263	(382,225)	42%	-	-	-	-	-	-	-	-
Library	679,093	55,316	350,188	(328,905)	52%								
Human Resources	454,611	10,591	379,433	(75,178)	83%								
Special Services & Tri-City Bus	93,684	6,591	38,860	(54,824)	41%	-	-	-	-	-	-	-	-
Capital outlay	215,500	31,604	31,604	(183,897)	15%	-	-	-	-	1,981,084	41,256	559,642	(1,421,442)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,565,000	-	2,540,174	(24,826)	-	-	-	-
Interest	-	-	-	-	-	803,307	11,063	427,224	(376,083)	-	-	-	-
Total Expenditures	12,125,618	924,874	6,180,241	(5,945,377)	51%	3,458,307	13,742	2,976,288	(482,019)	1,981,084	41,256	559,642	(1,421,442)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	1,856,279	1,527,921	(1,772,387)	-625%	(790,541)	367,837	(1,305,429)	514,888	(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)*	*$ 1,856,279*	*$ 1,527,921*	*$ (3,010,017)*	-	*$ (899,910)*	*$ 367,837*	$ (1,305,429)	$ 405,519	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			5,392,485					5,162,786				660,518	
FUND BALANCES, END OF PERIOD			$ 6,920,406					$ 3,857,357				$ 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 seven months ended April 30, 2013
58% 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	$ 183,319	$ 1,386,051	$ (1,009,937)	58%	$ 183,000	$ 23,144	$ 45,587	$ (137,413)	25%
Service charge and hook-up fees	125,000	84,427	127,449	2,449	102%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,400	3,096	6,687	(27,713)	19%
Grant	-	-	24,082	24,082	n/a	-	-	-	-	-
Miscellaneous	200	125	745	545	372%	300	5	96	-	32%
Total Revenues	2,521,188	267,871	1,538,327	(982,861)	61%	217,700	26,244	52,369	(165,126)	24%
EXPENDITURES										
General Administrative	489,982	34,799	262,466	(227,516)	54%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	29,704	7,991	10,808	(18,896)	36%
Maintenance	2,088,906	202,933	830,977	(1,257,929)	40%	163,461	10,204	71,550	(91,911)	44%
Production and distribution	-	-	-	-	-	148,840	8,945	66,428	(82,412)	45%
Capital Outlay	40,000	-	-	(40,000)	0%	14,000	-	-	(14,000)	0%
Debt Service:										
Principal	-	-	-	-	-	120,000	-	120,000	-	100%
Interest	-	-	-	-	-	10,083	-	6,676	(3,407)	66%
Total Expenditures	2,618,888	237,732	1,093,443	(1,525,445)	42%	486,088	27,140	275,463	(210,625)	57%
OPERATING INCOME (LOSS)	(97,700)	30,139	444,884	(542,584)	-	(268,388)	(896)	(223,093)	45,499	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	94	1,364	(3,636)	27%	25	3	71	46	284%
	5,000	94	1,364	(3,636)	27%	25	3	71	46	284%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	30,234	446,249	(538,949)	-	(268,363)	(893)	(223,022)	45,341	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	265,000	-	-	(265,000)	0%
NET INCOME (LOSS)	$ (92,700)	$ 30,234	$ 446,249	$ (538,949)	-	$ (3,363)	$ (893)	$ (223,022)	$ 219,659	-
NET ASSETS, Beginning of the year			5,719,344					357,613		
NET ASSETS, End of the year			$ 6,165,593					$ 134,591		