A.4.

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, 2013

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	$ 6,549,437	$ 48,877	$ 48,877	$ (6,500,560)	1%	$ 747,480	$ 2,670	$ 2,670	$ (744,810)	$ -	$ -	$ -	$ -
Sales and use taxes	608,610	358,465	358,465	(250,145)	59%	304,305	179,232	179,232	(125,073)	-	-	-	-
Payments in Lieu of taxes	241,500	-	0	(241,500)	0%	-	-	-	-	-	-	-	-
State revenue	1,326,025	144,736	144,736	(1,181,289)	11%	-			-	-	-	-	-
Occupation and franchise taxes	850,000	117,923	117,923	(732,077)	14%	-			-	-	-	-	-
Hotel Occupation Tax	780,000	85,862	85,862	(694,138)	11%								
Licenses and permits	394,750	34,085	34,085	(360,665)	9%	-			-	-	-	-	-
Interest income	12,000	1,303	1,303	(10,697)	11%	20,000	652	652	(19,348)	-	-	-	-
Recreation fees	144,000	9,524	9,524	(134,476)	7%	-			-	-	-	-	-
Special Services	22,000	2,667	2,667	(19,333)	12%					-	-	-	-
Grant Income	209,570	8,522	8,522	(201,048)	4%	-			-	1,178,135	-	-	(1,178,135)
Other	204,000	22,369	22,869	(181,131)	11%	325,000	1,350	1,350	(323,650)	75,000	69,780	69,780	(5,220)
Total Revenues	11,341,892	834,833	834,833	(10,507,059)	7%	1,396,785	183,904	183,904	(1,212,881)	1,253,135	69,780	69,780	(1,183,355)
EXPENDITURES													
Current:													
Mayor and Council	182,737	5,986	5,986	(176,751)	3%	-	-	-	-	-	-	-	-
Boards & Commissions	15,220	405	405	(14,815)	3%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	586,144	24,430	24,430	(561,714)	4%								
Administration	887,650	57,572	57,572	(830,078)	6%	90,000	25	25	(89,975)	-	-	-	-
Police and Animal Control	4,221,786	295,514	295,514	(3,926,272)	7%	-	-	-	-	-	-	-	-
Fire	1,278,023	54,364	54,364	(1,223,659)	4%	-	-	-	-	-	-	-	-
Community Development	702,611	29,683	29,683	(672,929)	4%								
Public Works	3,313,165	234,655	234,655	(3,078,510)	7%	-	-	-	-	-	-	-	-
Recreation	688,607	37,560	37,560	(651,047)	5%	-	-	-	-	-	-	-	-
Library	710,990	35,984	35,984	(675,006)	5%								
Human Resources	479,186	362,419	362,419	(116,767)	76%								
Special Services & Tri-City Bus	86,177	4,790	4,790	(81,387)	6%	-	-	-	-	-	-	-	-
Capital outlay	410,468	-	0	(410,468)	0%	-	-	-	-	2,528,628	69,780	69,780	(2,458,848)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,795,000	590,000	590,000	(2,205,000)	-	-	-	-
Interest	-	-	-	-	-	760,648	36,524	36,524	(724,124)	-	-	-	-
Total Expenditures	13,562,764	1,143,363	1,143,363	(12,419,401)	8%	3,645,648	626,548	626,548	(3,019,100)	2,528,628	69,780	69,780	(2,458,848)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,220,872)	(308,530)	(308,530)	(1,912,342)	14%	(2,248,863)	(442,644)	(442,644)	(1,806,219)	(1,275,493)	-	-	(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)	$ (308,530)	$ (308,530)	$ (2,900,887)	-	$ (2,512,933)	$ (442,644)	$ (442,644)	$ (2,070,288)	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year **			8,313,296					5,539,930				674,731	
FUND BALANCES, END OF PERIOD			$ 8,004,766					$ 5,097,286				$ 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 one month ended October 31, 2013
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	$ 2,791,778	$ 180,177	$ 180,177	$ (2,611,601)	6%	$ 188,000	$ 11,627	$ 11,627	$ (176,373)	6%
Service charge and hook-up fees	125,000	7,700	7,700	(117,300)	6%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	2,976	2,976	(31,524)	9%
Grant	24,082	-	-	(24,082)	n/a	-	-	-	-	-
Miscellaneous	200	808	808	608	404%	300	53	53	-	18%
Total Revenues	2,941,060	188,685	188,685	(2,752,375)	6%	222,800	14,655	14,655	(207,898)	7%
EXPENDITURES										
General Administrative	561,335	36,373	36,373	(524,962)	6%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	27,214	474	474	(26,740)	2%
Maintenance	2,392,369	175,651	175,651	(2,216,718)	7%	163,369	14,290	14,290	(149,079)	9%
Production and distribution	-	-	-	-	-	154,719	16,456	16,456	(138,263)	11%
Capital Outlay	20,000	-	-	(20,000)	0%	32,000	-	-	(32,000)	0%
Debt Service:										
Principal	-	-	-	-	-	125,000	-	-	(125,000)	0%
Interest	-	-	-	-	-	3,406	-	-	(3,406)	0%
Total Expenditures	2,973,704	212,024	212,024	(2,761,680)	7%	505,708	31,219	31,219	(474,489)	6%
OPERATING INCOME (LOSS)	(32,644)	(23,339)	(23,339)	(9,305)	-	(282,908)	(16,564)	(16,564)	266,591	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	80	80	(2,920)	3%	25	7	7	(18)	26%
	3,000	80	80	(2,920)	3%	25	7	7	(18)	26%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(29,644)	(23,259)	(23,259)	(6,385)	-	(282,883)	(16,558)	(16,558)	266,325	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	250,000	-	-	(250,000)	0%
NET INCOME (LOSS)	$ (29,644)	$ (23,259)	$ (23,259)	$ (6,385)	-	$ (32,883)	$ (16,558)	$ (16,558)	$ (16,325)	-
NET ASSETS, Beginning of the year **			6,158,192					383,324		
NET ASSETS, End of the year			$ 6,134,933					$ 366,766		

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