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, 2014
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	$ 6,549,437	$ 2,267,966	$ 3,087,387	$ (3,462,050)	47%	$ 747,480	$ 273,912	$ 357,423	$ (390,057)	$ -	$ -	$ -	$ -
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	151,082	892,071	(433,954)	67%	-			-	-	-	-	-
Occupation and franchise taxes	850,000	192,104	653,563	(196,437)	77%	-			-	-	-	-	-
Hotel Occupation Tax	780,000	84,255	489,391	(290,610)	63%								
Licenses and permits	394,750	63,644	353,806	(40,944)	90%	-			-	-	-	-	-
Interest income	12,000	1,425	10,073	(1,927)	84%	20,000	202	3,805	(16,195)	-	-	-	-
Recreation fees	144,000	3,918	64,703	(79,297)	45%	-			-	-	-	-	-
Special Services	22,000	1,737	14,647	(7,353)	67%					-	-	-	-
Grant Income	209,570	16,436	132,076	(77,494)	63%	-			-	1,178,135	-	169,720	(1,008,415)
Other	204,000	46,044	262,133	58,133	128%	325,000	14,669	17,964	(307,036)	75,000	3,057	93,182	18,182
Total Revenues	11,341,892	2,828,611	6,899,525	(4,442,367)	61%	1,396,785	288,783	849,029	(547,756)	1,253,135	3,057	262,902	(990,233)
EXPENDITURES													
Current:													
Mayor and Council	182,737	7,209	54,378	(128,359)	30%	-	-	-	-	-	-	-	-
Boards & Commissions	15,220	613	4,925	(10,295)	32%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	586,144	45,652	258,683	(327,461)	44%								
Administration	887,650	72,604	459,431	(428,219)	52%	90,000	2,707	4,156	(85,844)	-	-	-	-
Police and Animal Control	4,221,786	263,113	2,229,823	(1,991,963)	53%	-	-	-	-	-	-	-	-
Fire	1,278,023	97,128	517,766	(760,257)	41%	-	4,333	4,333	4,333	-	-	-	-
Community Development	702,611	48,882	313,195	(389,416)	45%								
Public Works	3,313,165	223,441	1,659,157	(1,654,008)	50%	-	-	-	-	-	-	-	-
Recreation	688,607	41,018	288,341	(400,266)	42%	-	-	-	-	-	-	-	-
Library	710,990	59,466	374,459	(336,531)	53%								
Human Resources	479,186	-13,084 *	390,592	(88,594)	82%								
Special Services & Tri-City Bus	86,177	4,109	40,603	(45,574)	47%	-	-	-	-	-	-	-	-
Capital outlay	410,468	-	3,200	(407,268)	1%	-	-	-	-	2,528,628	3,057	262,902	(2,265,726)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,795,000	90,000	2,540,000	(255,000)	-	-	-	-
Interest	-	-	-	-	-	760,648	25,461	465,921	(294,727)	-	-	-	-
Total Expenditures	13,562,764	850,150	6,594,552	(6,968,212)	49%	3,645,648	122,501	3,014,410	(631,238)	2,528,628	3,057	262,902	(2,265,726)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,220,872)	1,978,461	304,973	(2,525,845)	-14%	(2,248,863)	166,281	(2,165,382)	(83,481)	(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)	$ 1,978,461	$ 304,973	$ (3,514,390)	-	$ (2,512,933)	$ 166,281	$ (2,165,382)	$ (347,551)	$ -	$ -	$ -	$ -
FUND BALANCE, Beginning of the Year			8,269,430					5,620,155				536,600	
FUND BALANCES, End of the Year			$ 8,574,403					$ 3,454,773				$ 536,600	

* Insurance refund for Fire Department

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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, 2014
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	$ 2,791,778	$ 354,784	$ 1,453,387	$ (1,338,391)	52%	$ 188,000	$ 20,632	$ 48,746	$ (139,254)	26%
Service charge and hook-up fees	125,000	10,285	84,823	(40,177)	68%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	3,356	8,996	(25,504)	26%
Grant	24,082	-	24,233	151	n/a	-	-	-	-	-
Miscellaneous	200	44	1,026	826	513%	300	68	164	-	55%
Total Revenues	2,941,060	365,114	1,563,470	(1,377,590)	53%	222,800	24,055	57,905	(164,759)	26%
EXPENDITURES										
General Administrative	561,335	34,582	271,249	(290,086)	48%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	27,214	8,164	12,357	(14,857)	45%
Maintenance	2,392,369	30,921	781,965	(1,610,404)	33%	163,369	10,326	66,979	(96,390)	41%
Production and distribution	-	-	-	-	-	154,719	9,678	68,214	(86,505)	44%
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	65,503	1,053,214	(1,920,490)	35%	505,708	28,168	275,955	(229,753)	55%
OPERATING INCOME (LOSS)	(32,644)	299,610	510,255	(542,899)	-	(282,908)	(4,113)	(218,050)	64,994	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	90	1,968	(1,032)	66%	25	4	64	39	257%
	3,000	90	1,968	(1,032)	66%	25	4	64	39	257%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(29,644)	299,700	512,223	(541,867)	-	(282,883)	(4,108)	(217,986)	64,897	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	250,000	-	-	(250,000)	0%
NET INCOME (LOSS)	$ (29,644)	$ 299,700	$ 512,223	$ (541,867)	-	$ (32,883)	$ (4,108)	$ (217,986)	$ 185,103	-
NET ASSETS, Beginning of the year			6,506,978					456,694		
NET ASSETS, End of the year			$ 7,019,201					$ 238,708		