# CITY OF LAVISTA, NEBRASKA
## COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
**For the nine months ended June 30, 2013**
**75% 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 | $ 76,761 | $ 3,055,562 | $ (2,540,273) | 55% | $ 637,325 | $ 5,936 | $ 359,335 | $ (277,990) | $ - | $ - | $ - | $ - |
| Sales and use taxes | 2,033,982 | 269,547 | 3,174,105 | 1,140,123 | 156% | 1,016,991 | 134,774 | 1,587,051 | 570,060 | - | - | - | - |
| Payments in Lieu of taxes | 185,000 | - | 210,273 | 25,273 | 114% | - | - | 25,748 | 25,748 | - | - | - | - |
| State revenue | 1,073,300 | 104,166 | 986,057 | (87,243) | 92% | - | | | - | - | - | - | - |
| Occupation and franchise taxes | 750,000 | 13,477 | 643,160 | (106,840) | 86% | - | | | - | - | - | - | - |
| Hotel Occupation Tax | 684,682 | 73,325 | 521,974 | (162,708) | 76% | | | | | | | | |
| Licenses and permits | 418,750 | 44,639 | 352,359 | (66,391) | 84% | - | | | - | - | - | - | - |
| Interest income | 10,000 | 1,455 | 10,742 | 742 | 107% | 20,000 | 447 | 4,238 | (15,762) | - | - | - | - |
| Recreation fees | 124,000 | 18,199 | 104,448 | (19,553) | 84% | - | | | - | - | - | - | - |
| Special Services | 24,590 | 1,924 | 17,321 | (7,269) | 70% | | | | | - | - | - | - |
| Grant Income | 179,665 | 8,745 | 300,015 | 120,350 | 167% | - | | | - | 547,860 | - | - | (547,860) |
| Other | 801,348 | 1,182,019 | 1,404,192 | 602,844 | 175% | 993,450 | | 76,093 | (917,357) | 170,807 | 3,243 | 584,773 | 413,966 |
| **Total Revenues** | 11,881,153 | 1,794,257 | 10,780,208 | (1,100,944) | 91% | 2,667,766 | 141,157 | 2,052,465 | (615,301) | 718,667 | 3,243 | 584,773 | (133,894) |
| **EXPENDITURES** | | | | | | | | | | | | | |
| Current: | | | | | | | | | | | | | |
| Mayor and Council | 176,706 | 7,154 | 64,486 | (112,220) | 36% | - | - | - | - | - | - | - | - |
| Boards & Commissions | 12,350 | 1,102 | 5,131 | (7,219) | 42% | - | - | - | - | - | - | - | - |
| Public Buildings & Grounds | 562,487 | 38,123 | 321,412 | (241,075) | 57% | | | | | | | | |
| Administration | 836,777 | 75,676 | 604,645 | (232,132) | 72% | 90,000 | 34 | 9,262 | (80,738) | - | - | - | - |
| Police and Animal Control | 3,989,138 | 363,295 | 2,837,080 | (1,152,058) | 71% | - | - | - | - | - | - | - | - |
| Fire | 567,219 | 41,299 | 324,261 | (242,958) | 57% | - | - | - | - | - | - | - | - |
| Community Development | 673,722 | 45,322 | 393,738 | (279,984) | 58% | | | | | | | | |
| Public Works | 3,204,843 | 259,966 | 2,091,406 | (1,113,437) | 65% | - | - | - | - | - | - | - | - |
| Recreation | 659,488 | 64,606 | 384,753 | (274,735) | 58% | - | - | - | - | - | - | - | - |
| Library | 679,093 | 53,493 | 455,724 | (223,369) | 67% | | | | | | | | |
| Human Resources | 454,611 | 6,990 | 394,828 | (59,783) | 87% | | | | | | | | |
| Special Services & Tri-City Bus | 93,684 | 6,674 | 49,970 | (43,714) | 53% | - | - | - | - | - | - | - | - |
| Capital outlay | 215,500 | 86,270 | 161,501 | (53,999) | 75% | - | - | - | - | 1,981,084 | 3,243 | 584,773 | (1,396,311) |
| Debt service: (Warrants) | | | | | | - | - | - | - | | | | |
| Principal | - | - | - | - | - | 2,565,000 | - | 2,540,174 | (24,826) | - | - | - | - |
| Interest | - | - | - | - | - | 803,307 | 196,425 | 763,873 | (39,434) | - | - | - | - |
| **Total Expenditures** | 12,125,618 | 1,049,971 | 8,088,936 | (4,036,682) | 67% | 3,458,307 | 196,459 | 3,313,309 | (144,998) | 1,981,084 | 3,243 | 584,773 | (1,396,311) |
| **EXCESS OF REVENUES OVER (UNDER) EXPENDITURES** | (244,465) | 744,287 | 2,691,273 | (2,935,738) | -1101% | (790,541) | (55,303) | (1,260,845) | 470,304 | (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) | $ 744,287 | $ 2,691,273 | $ (4,173,368) | - | $ (899,910) | $ (55,303) | $ (1,260,845) | $ 360,935 | $ - | $ - | $ - | $ - |
| **FUND BALANCE, beginning of the year** | | | 5,392,485 | | | | | 5,162,786 | | | | 660,518 | |
| **FUND BALANCES, END OF PERIOD** | | | $ 8,083,758 | | | | | $ 3,901,941 | | | | $ 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 nine months ended June 30, 2013
75% 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 | $ 175,162 | $ 1,755,228 | $ (640,760) | 73% | $ 183,000 | $ 28,711 | $ 104,311 | $ (78,689) | 57% |
| Service charge and hook-up fees | 125,000 | 4,400 | 138,549 | 13,549 | 111% | - | - | - | - | - |
| Merchandise sales | - | - | - | - | - | 34,400 | 6,378 | 19,305 | (15,095) | 56% |
| Grant | - | - | 24,082 | 24,082 | n/a | - | - | - | - | - |
| Miscellaneous | 200 | 31 | 798 | 598 | 399% | 300 | 33 | 168 | - | 56% |
| **Total Revenues** | 2,521,188 | 179,593 | 1,918,657 | (602,531) | 76% | 217,700 | 35,122 | 123,784 | (93,783) | 57% |
| **EXPENDITURES** | | | | | | | | | | |
| General Administrative | 489,982 | 43,765 | 345,243 | (144,739) | 70% | - | - | - | - | - |
| Cost of merchandise sold | - | - | - | - | - | 29,704 | 3,489 | 19,325 | (10,379) | 65% |
| Maintenance | 2,088,906 | 60,828 | 926,285 | (1,162,621) | 44% | 163,461 | 13,594 | 115,804 | (47,657) | 71% |
| Production and distribution | - | - | - | - | - | 148,840 | 18,264 | 95,025 | (53,815) | 64% |
| Capital Outlay | 40,000 | 36,000 | 36,000 | (4,000) | 90% | 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 | 140,592 | 1,307,527 | (1,311,361) | 50% | 486,088 | 35,347 | 356,830 | (129,258) | 73% |
| **OPERATING INCOME (LOSS)** | (97,700) | 39,000 | 611,129 | (708,829) | - | (268,388) | (225) | (233,046) | 35,474 | - |
| **NON-OPERATING REVENUE (EXPENSE)** | | | | | | | | | | |
| Interest income | 5,000 | 720 | 2,204 | (2,796) | 44% | 25 | 4 | 81 | 56 | 326% |
| | 5,000 | 720 | 2,204 | (2,796) | 44% | 25 | 4 | 81 | 56 | 326% |
| **INCOME (LOSS) BEFORE OPERATING TRANSFERS** | (92,700) | 39,720 | 613,333 | (706,033) | - | (268,363) | (220) | (232,965) | 35,398 | - |
| **OTHER FINANCING SOURCES (USES)** | | | | | | | | | | |
| Operating transfers in (out) | - | - | - | - | - | 265,000 | - | - | (265,000) | 0% |
| **NET INCOME (LOSS)** | $ (92,700) | $ 39,720 | $ 613,333 | $ (706,033) | - | $ (3,363) | $ (220) | $ (232,965) | $ 229,602 | - |
| **NET ASSETS, Beginning of the year** | | | 5,719,344 | | | | | 357,613 | | |
| **NET ASSETS, End of the year** | | | $ 6,332,677 | | | | | $ 124,648 | | |