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, 2013
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	$ 6,549,437	$ 34,338	$ 119,014	$ (6,430,423)	2%	$ 747,480	$ 993	$ 4,603	$ (742,877)	$ -	$ -	$ -	$ -
Sales and use taxes	608,610	265,880	939,675	331,065	154%	304,305	132,940	469,837	165,532	-	-	-	-
Payments in Lieu of taxes	241,500	-	0	(241,500)	0%	-	-	-	-	-	-	-	-
State revenue	1,326,025	111,615	366,548	(959,477)	28%	-			-	-	-	-	-
Occupation and franchise taxes	850,000	12,920	196,834	(653,166)	23%	-			-	-	-	-	-
Hotel Occupation Tax	780,000	69,795	231,830	(548,170)	30%								
Licenses and permits	394,750	72,790	130,613	(264,137)	33%	-			-	-	-	-	-
Interest income	12,000	1,997	4,680	(7,320)	39%	20,000	397	1,590	(18,410)	-	-	-	-
Recreation fees	144,000	9,980	27,634	(116,366)	19%	-			-	-	-	-	-
Special Services	22,000	2,646	7,261	(14,739)	33%					-	-	-	-
Grant Income	209,570	11,055	44,504	(165,066)	21%	-			-	1,178,135	54,841	54,841	(1,123,294)
Other	204,000	26,271	92,820	(111,180)	46%	325,000	345	3,883	(321,117)	75,000	3,034	209,923	134,923
Total Revenues	11,341,892	619,287	2,161,413	(9,180,479)	19%	1,396,785	134,675	479,913	(916,872)	1,253,135	57,875	264,764	(988,371)
EXPENDITURES													
Current:													
Mayor and Council	182,737	5,682	30,048	(152,689)	16%	-	-	-	-	-	-	-	-
Boards & Commissions	15,220	655	1,887	(13,333)	12%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	586,144	49,416	124,337	(461,807)	21%								
Administration	887,650	56,924	173,602	(714,048)	20%	90,000	36	599	(89,401)	-	-	-	-
Police and Animal Control	4,221,786	322,976	908,688	(3,313,098)	22%	-	-	-	-	-	-	-	-
Fire	1,278,023	74,271	183,504	(1,094,519)	14%	-	-	-	-	-	-	-	-
Community Development	702,611	69,190	135,753	(566,858)	19%								
Public Works	3,313,165	238,326	735,163	(2,578,002)	22%	-	-	-	-	-	-	-	-
Recreation	688,607	37,942	117,866	(570,741)	17%	-	-	-	-	-	-	-	-
Library	710,990	65,693	148,335	(562,655)	21%								
Human Resources	479,186	6,784	382,306	(96,880)	80%								
Special Services & Tri-City Bus	86,177	9,794	20,759	(65,418)	24%	-	-	-	-	-	-	-	-
Capital outlay	410,468	-	0	(410,468)	0%	-	-	-	-	2,528,628	57,875	264,764	(2,263,864)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,795,000	710,000	2,235,000	(560,000)	-	-	-	-
Interest	-	-	-	-	-	760,648	196,425	373,173	(387,475)	-	-	-	-
Total Expenditures	13,562,764	937,652	2,962,247	(10,600,517)	22%	3,645,648	906,461	2,608,772	(1,036,876)	2,528,628	57,875	264,764	(2,263,864)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,220,872)	(318,366)	(800,835)	(1,420,037)	36%	(2,248,863)	(771,786)	(2,128,859)	(120,004)	(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)	$ (318,366)	$ (800,835)	$ (2,408,582)	-	$ (2,512,933)	$ (771,786)	$ (2,128,859)	$ (384,074)	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year **			8,313,296					5,539,930				674,731	
FUND BALANCES, END OF PERIOD			$ 7,512,461					$ 3,411,071				$ 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 three months ended December 31, 2013
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	$ 2,791,778	$ 197,170	$ 628,825	$ (2,162,953)	23%	$ 188,000	$ 1,872	$ 17,619	$ (170,381)	9%
Service charge and hook-up fees	125,000	5,500	17,600	(107,400)	14%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	260	3,807	(30,693)	11%
Grant	24,082	24,233	24,233	151	n/a	-	-	-	-	-
Miscellaneous	200	35	880	680	440%	300	9	88	-	29%
Total Revenues	2,941,060	226,938	671,538	(2,269,522)	23%	222,800	2,141	21,514	(201,074)	10%
EXPENDITURES										
General Administrative	561,335	34,859	110,325	(451,010)	20%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	27,214	-	2,209	(25,005)	8%
Maintenance	2,392,369	166,655	640,646	(1,751,723)	27%	163,369	8,214	33,633	(129,736)	21%
Production and distribution	-	-	-	-	-	154,719	8,782	34,369	(120,350)	22%
Capital Outlay	20,000	-	-	(20,000)	0%	32,000	-	-	(32,000)	0%
Debt Service:										
Principal	-	-	-	-	-	125,000	125,000	125,000	-	100%
Interest	-	-	-	-	-	3,406	3,406	3,406	0	100%
Total Expenditures	2,973,704	201,514	750,971	(2,222,733)	25%	505,708	145,403	198,617	(307,091)	39%
OPERATING INCOME (LOSS)	(32,644)	25,424	(79,433)	46,789	-	(282,908)	(143,261)	(177,103)	106,016	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	3,000	1,047	1,190	(1,810)	40%	25	2	13	(12)	53%
	3,000	1,047	1,190	(1,810)	40%	25	2	13	(12)	53%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(29,644)	26,471	(78,243)	48,599	-	(282,883)	(143,259)	(177,090)	105,793	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	250,000	-	-	(250,000)	0%
NET INCOME (LOSS)	$ (29,644)	$ 26,471	$ (78,243)	$ 48,599	-	$ (32,883)	$ (143,259)	$ (177,090)	$ 144,207	-
NET ASSETS, Beginning of the year **			6,158,192					383,324		
NET ASSETS, End of the year			$ 6,079,949					$ 206,234		

**Preliminary due to accruals and audit adjustments