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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the five months ended February 28, 2013
42% 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	$ 117,589	$ 463,343	$ (5,132,493)	8%	$ 637,325	$ 11,385	$ 39,650	$ (597,675)	$ -	$ -	$ -	$ -
Sales and use taxes	2,033,982	329,999	2,100,961	66,979	103%	1,016,991	164,999	1,050,479	33,488	-	-	-	-
Payments in Lieu of taxes	185,000	-	0	(185,000)	0%	-	-	-	-	-	-	-	-
State revenue	*1,073,300*	*97,349*	*539,301*	*(533,999)*	*50%*	-			-	-	-	-	-
Occupation and franchise taxes	750,000	67,474	391,423	(358,577)	52%	-			-	-	-	-	-
Hotel Occupation Tax	684,682	48,524	279,889	(404,793)	41%								
Licenses and permits	418,750	10,766	176,395	(242,355)	42%	-			-	-	-	-	-
Interest income	10,000	1,020	4,801	(5,199)	48%	20,000	448	2,433	(17,567)	-	-	-	-
Recreation fees	*124,000*	*17,104*	*53,561*	*(70,439)*	*43%*	-			-	-	-	-	-
Special Services	24,590	2,005	9,057	(15,533)	37%					-	-	-	-
Grant Income	179,665	6,283	83,054	(96,611)	46%	-			-	547,860	-	-	(547,860)
Other	801,348	12,138	101,032	(700,316)	13%	993,450	47,856	71,732	(921,718)	170,807	15,588	516,988	346,181
Total Revenues	11,881,153	710,251	4,202,817	(7,678,335)	35%	2,667,766	224,689	1,164,295	(1,503,471)	718,667	15,588	516,988	(201,679)
EXPENDITURES													
Current:													
Mayor and Council	176,706	8,450	32,780	(143,926)	19%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	235	2,043	(10,307)	17%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	562,487	43,336	163,142	(399,345)	29%								
Administration	836,777	106,240	295,277	(541,500)	35%	90,000	3,329	6,047	(83,953)	-	-	-	-
Police and Animal Control	3,989,138	299,261	1,422,090	(2,567,048)	36%	-	-	-	-	-	-	-	-
Fire	567,219	42,488	171,364	(395,855)	30%	-	-	-	-	-	-	-	-
Community Development	673,722	55,788	201,551	(472,171)	30%								
Public Works	3,204,843	255,318	1,037,614	(2,167,229)	32%	-	-	-	-	-	-	-	-
Recreation	659,488	39,104	177,363	(482,125)	27%	-	-	-	-	-	-	-	-
Library	679,093	50,214	224,708	(454,385)	33%								
Human Resources	454,611	12,209	359,243	(95,368)	79%								
Special Services & Tri-City Bus	93,684	5,844	24,794	(68,890)	26%	-	-	-	-	-	-	-	-
Capital outlay	215,500	-	0	(215,500)	0%	-	-	-	-	1,981,084	15,588	516,988	(1,464,096)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,565,000	-	2,325,174	(239,826)	-	-	-	-
Interest	-	-	-	-	-	803,307	-	374,540	(428,767)	-	-	-	-
Total Expenditures	*12,125,618*	*918,488*	*4,111,970*	*(8,013,648)*	34%	*3,458,307*	3,329	*2,705,761*	*(752,546)*	*1,981,084*	*15,588*	*516,988*	*(1,464,096)*
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	(208,237)	90,847	(335,313)	-37%	(790,541)	221,360	(1,541,466)	750,925	(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)	$ (208,237)	$ 90,847	$ (1,572,943)	-	$ (899,910)	$ 221,360	$ (1,541,466)	$ 641,556	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			5,392,485					5,162,786				660,518	
FUND BALANCES, END OF PERIOD			$ 5,483,332					$ 3,621,320				$ 660,518	

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the five months ended February 28, 2013
42% 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	$ 196,614	$ 1,003,954	$ (1,392,034)	42%	$ 183,000	$ 544	$ 20,211	$ (162,789)	11%
Service charge and hook-up fees	125,000	1,100	39,722	(85,278)	32%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,400	54	3,433	(30,967)	10%
Grant	-	-	24,082	24,082	n/a	-	-	-	-	-
Miscellaneous	200	437	556	356	278%	300	1	89	-	30%
Total Revenues	2,521,188	198,151	1,068,314	(1,452,874)	42%	217,700	599	23,733	(193,756)	11%
EXPENDITURES										
General Administrative	489,982	57,592	179,816	(310,166)	37%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	29,704	-	2,817	(26,887)	9%
Maintenance	2,088,906	244,903	546,266	(1,542,640)	26%	163,461	7,208	47,099	(116,362)	29%
Production and distribution	-	-	-	-	-	148,840	11,328	45,549	(103,291)	31%
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	302,495	726,082	(1,892,806)	28%	486,088	18,536	222,140	(263,948)	46%
OPERATING INCOME (LOSS)	(97,700)	(104,344)	342,232	(439,932)	-	(268,388)	(17,937)	(198,407)	70,192	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	396	1,160	(3,840)	23%	25	2	66	41	265%
	5,000	396	1,160	(3,840)	23%	25	2	66	41	265%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	(103,948)	343,392	(436,092)	-	(268,363)	(17,935)	(198,341)	70,022	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	265,000	-	-	(265,000)	0%
NET INCOME (LOSS)	$ (92,700)	$ (103,948)	$ 343,392	$ (436,092)	-	$ (3,363)	$ (17,935)	$ (198,341)	$ 194,978	-
NET ASSETS, Beginning of the year			5,719,344					357,613		
NET ASSETS, End of the year			$ 6,062,736					$ 159,272		