CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ended August 31, 2012
92% 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	$ 5,611,688	$ 2,079,329	$ 5,398,050	$ (213,638)	96%	$ 530,769	$ 204,779	$ 530,822	$ 53	$ -	$ -	$ -	$ -
Sales and use taxes	1,994,100	247,103	2,676,803	682,703	134%	997,050	123,551	1,338,401	341,351	-	-	-	-
Payments in Lieu of taxes	90,000	-	181,963	91,963	202%	-	-	-	-	-	-	-	-
State revenue	1,053,167	99,474	1,179,046	125,879	112%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	19,241	782,091	132,091	120%	-			-	-	-	-	-
Hotel Occupation Tax	651,583	69,100	706,230	54,648	108%						-		
Licenses and permits	489,250	35,904	401,172	(88,078)	82%	-			-	-	-	-	-
Interest income	10,000	1,030	11,016	1,016	110%	15,000	492	10,831	(4,169)	-	-	-	-
Recreation fees	124,000	13,608	154,418	30,418	125%	-			-	-	-	-	-
Special Services	16,500	2,345	24,840	8,340	151%					-	-	-	-
Grant Income	332,780	4,463	226,420	(106,360)	68%	-			-	937,072		850,426	(86,646)
Other	1,315,722	17,864	1,009,276	(306,446)	77%	2,186,290	273	9,125,415	6,939,125	129,927	95,596	602,871	472,944
Total Revenues	12,338,790	2,589,460	12,751,324	412,534	103%	3,729,109	329,095	11,005,469	7,276,361	1,066,999	95,596	1,453,297	386,298
EXPENDITURES													
Current:													
Mayor and Council	190,509	39,878	123,130	(67,379)	65%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	567	6,278	(6,072)	51%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	535,178	45,811	398,147	(137,031)	74%								
Administration	749,871	84,893	655,397	(94,474)	87%	65,000	4,725	123,991	58,991	-	-	-	-
Police and Animal Control	3,925,544	398,349	3,499,953	(425,591)	89%	-	-	-	-	-	-	-	-
Fire	623,203	34,541	401,384	(221,819)	64%	-	-	-	-	-	-	-	-
Community Development	647,801	77,382	652,799	4,998	101%								
Public Works	3,152,646	306,399	2,738,219	(414,427)	87%	-	-	-	-	-	-	-	-
Recreation	637,488	80,030	529,265	(108,223)	83%	-	-	-	-	-	-	-	-
Library	647,103	69,429	545,075	(102,028)	84%								
Human Resources	469,302	23,943	425,624	(43,678)	91%								
Special Services & Tri-City Bus	77,411	7,145	62,425	(14,986)	81%	-	-	-	-	-	-	-	-
Capital outlay	191,000	44,653	142,672	(48,328)	75%	-	-	-	-	3,512,838	95,596	1,453,297	(2,059,541)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,285,000	-	11,090,511	8,805,511	-	-	-	-
Interest	-	-	-	-	-	1,079,260	-	1,109,771	30,511	-	-	-	-
Total Expenditures	11,859,406	1,213,020	10,180,368	(1,679,038)	86%	3,429,260	4,725	12,324,273	8,895,013	3,512,838	95,596	1,453,297	(2,059,541)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	479,384	1,376,440	2,570,956	(2,091,573)	536%	299,849	324,370	(1,318,804)	1,618,652	(2,445,839)	-	-	(2,445,839)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,186,000)	-	-	1,186,000	-	(191,524)	-	-	191,524	1,293,868	-	-	(1,293,868)
Bond/registered warrant proceeds	-	-	-	-	-	-	-	-	-	1,151,971	-	-	(1,151,971)
Total other Financing Sources (Uses)	(1,186,000)	-	-	1,186,000	-	(191,524)	-	-	191,524	2,445,839	-	-	(2,445,839)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (706,616)	$ 1,376,440	$ 2,570,956	$ (3,277,573)	-	$ 108,325	$ 324,370	$ (1,318,804)	$ 1,427,128	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			5,215,704					7,574,876				371,268	
FUND BALANCES, END OF PERIOD			$ 7,786,660					$ 6,256,072				$ 371,268	

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the eleven months ended August 31, 2012
92% 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	$ 2,159,774	$ 205,191	$ 2,026,407	$ (133,367)	94%	$ 172,060	$ 28,272	$ 199,723	$ 27,663	116%
Service charge and hook-up fees	125,000	5,900	118,679	(6,321)	95%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	5,289	34,873	373	101%
Grant	26,154	-	24,082	(2,072)	n/a	-	-	-	-	-
Miscellaneous	200	123	3,885	3,685	1942%	300	54	336	-	112%
Total Revenues	2,311,128	211,214	2,173,053	(138,075)	94%	206,860	33,614	234,931	28,036	114%
EXPENDITURES										
General Administrative	451,684	42,084	372,708	(78,976)	83%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	31,330	4,314	31,272	(58)	100%
Maintenance	1,702,646	154,236	1,356,382	(346,264)	80%	221,883	21,855	170,688	(51,195)	77%
Production and distribution	-	-	-	-	-	148,564	15,518	118,448	(30,116)	80%
Capital Outlay	217,500	-	5,544	(211,956)	3%	-	-	-	-	0%
Debt Service:										
Principal	-	-	-	-	-	115,000	-	115,000	-	100%
Interest	-	-	-	-	-	16,458	-	16,458	-	100%
Total Expenditures	2,371,830	196,321	1,734,635	(637,195)	73%	533,235	41,687	451,866	(81,369)	85%
OPERATING INCOME (LOSS)	(60,702)	14,893	438,418	(499,120)	-	(326,375)	(8,072)	(216,935)	109,405	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	447	2,708	(2,292)	54%	25	7	48	23	193%
	5,000	447	2,708	(2,292)	54%	25	7	48	23	193%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(55,702)	15,340	441,126	(496,828)	-	(326,350)	(8,065)	(216,887)	109,463	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	310,000	-	-	(310,000)	0%
NET INCOME (LOSS)	$ (55,702)	$ 15,340	$ 441,126	$ (496,828)	-	$ (16,350)	$ (8,065)	$ (216,887)	$ 200,537	-
NET ASSETS, Beginning of the year			5,587,445					295,224		
NET ASSETS, End of the year			$ 6,028,571					$ 78,337		