CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the eleven months ended September 30, 2012
100% 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	$ 220,677	$ 2,247,084	$ 87,310	104%	$ 172,060	$ 19,316	$ 219,039	$ 46,979	127%
Service charge and hook-up fees	125,000	12,391	131,070	6,070	105%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	4,810	39,683	5,183	115%
Grant	26,154	-	24,082	(2,072)	n/a	-	-	-	-	-
Miscellaneous	200	23	3,908	3,708	1954%	300	55	391	-	130%
Total Revenues	2,311,128	233,090	2,406,143	95,015	104%	206,860	24,181	259,113	52,162	125%
EXPENDITURES										
General Administrative	451,684	32,417	405,125	(46,559)	90%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	31,330	2,975	34,247	2,917	109%
Maintenance	1,702,646	255,208	1,611,590	(91,056)	95%	221,883	27,905	198,593	(23,290)	90%
Production and distribution	-	-	-	-	-	148,564	10,568	129,016	(19,548)	87%
Capital Outlay	217,500	208,800	214,344	(3,156)	99%	-	-	-	-	0%
Debt Service:										
Principal	-	-	-	-	-	115,000	-	115,000	-	100%
Interest	-	-	-	-	-	16,458	-	16,458	-	100%
Total Expenditures	2,371,830	496,425	2,231,059	(140,771)	94%	533,235	41,448	493,314	(39,921)	93%
OPERATING INCOME (LOSS)	(60,702)	(263,334)	175,085	(235,787)	-	(326,375)	(17,267)	(234,201)	92,083	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	194	2,902	(2,098)	58%	25	8	56	31	222%
	5,000	194	2,902	(2,098)	58%	25	8	56	31	222%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(55,702)	(263,140)	177,987	(233,689)	-	(326,350)	(17,260)	(234,146)	92,204	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	310,000	250,000	250,000	(60,000)	81%
NET INCOME (LOSS)	$ (55,702)	$ (263,140)	$ 177,987	$ (233,689)	-	$ (16,350)	$ 232,741	$ 15,854	$ (32,204)	-
NET ASSETS, Beginning of the year			5,587,445					295,224		
***NET ASSETS, End of the year**			$ 5,765,432					$ 311,078		

***Preliminary due to accruals and audit adjustments**

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ended September 30, 2012
100% 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	$ 214,122	$ 5,612,172	$ 484	100%	$ 530,769	$ 18,518	$ 549,340	$ 18,571	$ -	$ -	$ -	$ -
Sales and use taxes	1,994,100	304,123	2,980,926	986,826	149%	997,050	152,062	1,490,463	493,413	-	-	-	-
Payments in Lieu of taxes	90,000	-	181,963	91,963	202%	-	-	-	-	-	-	-	-
State revenue	1,053,167	105,686	1,284,732	231,565	122%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	13,239	795,330	145,330	122%	-			-	-	-	-	-
Hotel Occupation Tax	651,583	71,208	777,438	125,855	119%						-		
Licenses and permits	489,250	25,890	427,062	(62,188)	87%	-			-	-	-	-	-
Interest income	10,000	1,208	12,224	2,224	122%	15,000	874	11,705	(3,295)	-	-	-	-
Recreation fees	124,000	8,643	163,061	39,061	132%	-			-	-	-	-	-
Special Services	16,500	3,714	28,554	12,054	173%					-	-	-	-
Grant Income	332,780	7,028	233,448	(99,332)	70%	-			-	937,072	169,158	1,019,584	82,512
Other	1,315,722	11,648	1,020,924	(294,798)	78%	2,186,290	1,249	9,126,664	6,940,374	129,927	163,575	235,927	106,000
Total Revenues	12,338,790	766,510	13,517,835	1,179,045	110%	3,729,109	172,703	11,178,172	7,449,063	1,066,999	332,733	1,255,511	188,512
EXPENDITURES													
Current:													
Mayor and Council	190,509	5,936	129,066	(61,443)	68%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	97	6,375	(5,975)	52%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	535,178	64,896	463,043	(72,135)	87%								
Administration	749,871	54,717	710,114	(39,757)	95%	65,000	480	124,471	59,471	-	-	-	-
Police and Animal Control	3,925,544	308,959	3,808,912	(116,632)	97%	-	-	-	-	-	-	-	-
Fire	623,203	76,684	478,068	(145,135)	77%	-	-	-	-	-	-	-	-
Community Development	647,801	54,184	706,983	59,182	109%								
Public Works	3,152,646	290,170	3,023,094	(129,552)	96%	-	-	-	-	-	-	-	-
Recreation	637,488	53,266	582,531	(54,957)	91%	-	-	-	-	-	-	-	-
Library	647,103	59,516	603,870	(43,233)	93%								
Human Resources	469,302	21,580	447,204	(22,098)	95%								
Special Services & Tri-City Bus	77,411	7,362	69,787	(7,624)	90%	-	-	-	-	-	-	-	-
Capital outlay	191,000	22,983	171,674	(19,326)	90%	-	-	-	-	3,512,838	158,798	1,612,095	(1,900,743)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,285,000	-	11,090,511	8,805,511	-	-	-	-
Interest	-	-	-	-	-	1,079,260	41,621	1,151,392	72,132	-	-	-	-
Total Expenditures	11,859,406	1,020,349	11,200,720	(658,686)	94%	3,429,260	42,100	12,366,373	8,937,113	3,512,838	158,798	1,612,095	(1,900,743)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	479,384	(253,839)	2,317,115	(1,837,731)	483%	299,849	130,602	(1,188,202)	1,488,051	(2,445,839)	173,935	(356,584)	(2,089,255)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,186,000)	(1,185,547)	(1,185,547)	453	-	(191,524)	128,678	128,678	320,202	1,293,868	356,584	356,584	(937,284)
Bond/registered warrant proceeds	-	-	-	-	-	-	-	-	-	1,151,971	-	-	(1,151,971)
Total other Financing Sources (Uses)	(1,186,000)	(1,185,547)	(1,185,547)	453	-	(191,524)	128,678	128,678	320,202	2,445,839	356,584	356,584	(2,089,255)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (706,616)	$ (1,439,386)	$ 1,131,568	$ (1,838,184)	-	$ 108,325	$ 259,280	$ (1,059,524)	$ 1,167,849	$ -	$ 530,519	$ 0	$ (0)
FUND BALANCE, beginning of the year			5,215,704					7,574,876				371,268	
***FUND BALANCES, END OF PERIOD**			$ 6,347,272					$ 6,515,352				$ 371,268	

***Preliminary due to accruals and audit adjustments**