CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the one month ended October 31, 2012

8% 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	$ 48,780	$ 48,780	$ (5,547,056)	1%	$ 637,325	$ 2,389	$ 2,389	$ (634,936)	$ -	$ -	$ -	$ -
Sales and use taxes	2,033,982	234,205	234,205	(1,799,777)	12%	1,016,991	117,102	117,102	(899,889)	-	-	-	-
Payments in Lieu of taxes	185,000	-	0	(185,000)	0%	-	-	-	-	-	-	-	-
State revenue	1,073,300	126,406	126,406	(946,894)	12%	-			-	-	-	-	-
Occupation and franchise taxes	750,000	87,567	87,567	(662,433)	12%	-			-	-	-	-	-
Hotel Occupation Tax	684,682	77,173	77,173	(607,509)	11%								
Licenses and permits	418,750	21,032	21,032	(397,718)	5%	-			-	-	-	-	-
Interest income	10,000	1,018	1,018	(8,982)	10%	20,000	474	474	(19,526)	-	-	-	-
Recreation fees	124,000	8,973	8,973	(115,027)	7%	-			-	-	-	-	-
Special Services	24,590	835	835	(23,755)	3%					-	-	-	-
Grant Income	179,665	18,148	18,148	(161,517)	10%	-			-	547,860	-	-	(547,860)
Other	801,348	6,055	6,055	(795,293)	1%	993,450	272	272	(993,178)	170,807	37,197	37,197	(133,610)
Total Revenues	11,881,153	630,192	630,192	(11,250,961)	5%	2,667,766	120,237	120,237	(2,547,529)	718,667	37,197	37,197	(681,470)
EXPENDITURES													
Current:													
Mayor and Council	176,706	13,779	13,779	(162,927)	8%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	359	359	(11,991)	3%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	562,487	18,637	18,637	(543,850)	3%								
Administration	836,777	44,513	44,513	(792,264)	5%	90,000	26	26	(89,974)	-	-	-	-
Police and Animal Control	3,989,138	291,595	291,595	(3,697,543)	7%	-	-	-	-	-	-	-	-
Fire	567,219	32,516	32,516	(534,703)	6%	-	-	-	-	-	-	-	-
Community Development	673,722	37,960	37,960	(635,762)	6%								
Public Works	3,204,843	206,565	206,565	(2,998,278)	6%	-	-	-	-	-	-	-	-
Recreation	659,488	39,325	39,325	(620,163)	6%	-	-	-	-	-	-	-	-
Library	679,093	40,452	40,452	(638,641)	6%								
Human Resources	454,611	5,875	5,875	(448,736)	1%								
Special Services & Tri-City Bus	93,684	4,585	4,585	(89,099)	5%	-	-	-	-	-	-	-	-
Capital outlay	215,500	-	0	(215,500)	0%	-	-	-	-	1,981,084	37,197	37,197	(1,943,887)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,565,000	605,000	605,000	(1,960,000)	-	-	-	-
Interest	-	-	-	-	-	803,307	23,286	23,286	(780,021)	-	-	-	-
Total Expenditures	12,125,618	736,161	736,161	(11,389,457)	6%	3,458,307	628,313	628,313	(2,829,994)	1,981,084	37,197	37,197	(1,943,887)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	(105,969)	(105,969)	(138,496)	43%	(790,541)	(508,076)	(508,076)	(282,465)	(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)	$ (105,969)	$ (105,969)	$ (1,376,126)	-	$ (899,910)	$ (508,076)	$ (508,076)	$ (391,834)	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year **			6,347,272					6,515,352				371,268	
FUND BALANCES, END OF PERIOD			$ 6,241,303					$ 6,007,276				$ 371,268	

****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 one month ended October 31, 2012
8% of the Fiscal Year

Sewer Fund

	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES					
User fees	$ 2,395,988	$ 221,564	$ 221,564	$ (2,174,424)	9%
Service charge and hook-up fees	125,000	2,200	2,200	(122,800)	2%
Merchandise sales	-	-	-	-	-
Grant	-	-	-	-	n/a
Miscellaneous	200	25	25	(175)	12%
Total Revenues	2,521,188	223,788	223,788	(2,297,400)	9%
EXPENDITURES					
General Administrative	489,982	29,450	29,450	(460,532)	6%
Cost of merchandise sold	-	-	-	-	-
Maintenance	2,088,906	39,272	39,272	(2,049,634)	2%
Production and distribution	-	-	-	-	-
Capital Outlay	40,000	-	-	(40,000)	0%
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	2,618,888	68,722	68,722	(2,550,166)	3%
OPERATING INCOME (LOSS)	(97,700)	155,066	155,066	(252,766)	-
NON-OPERATING REVENUE (EXPENSE)					
Interest income	5,000	97	97	(4,903)	2%
	5,000	97	97	(4,903)	2%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	155,163	155,163	(247,863)	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	-	-	-	-	-
NET INCOME (LOSS)	$ (92,700)	$ 155,163	$ 155,163	$ (247,863)	-
NET ASSETS, Beginning of the year **			5,765,432		
NET ASSETS, End of the year			$ 5,920,595		

Golf Course Fund

	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES					
User fees	$ 183,000	$ 11,986	$ 11,986	$ (171,014)	7%
Service charge and hook-up fees	-	-	-	-	-
Merchandise sales	34,400	2,278	2,278	(32,122)	7%
Grant	-	-	-	-	-
Miscellaneous	300	53	53	-	18%
Total Revenues	217,700	14,316	14,316	(203,137)	7%
EXPENDITURES					
General Administrative	-	-	-	-	-
Cost of merchandise sold	29,704	1,826	1,826	(27,878)	6%
Maintenance	163,461	13,589	13,589	(149,872)	8%
Production and distribution	148,840	9,426	9,426	(139,414)	6%
Capital Outlay	14,000	-	-	(14,000)	0%
Debt Service:					
Principal	120,000	-	-	(120,000)	0%
Interest	10,083	-	-	(10,083)	0%
Total Expenditures	486,088	24,841	24,841	(461,247)	5%
OPERATING INCOME (LOSS)	(268,388)	(10,525)	(10,525)	258,110	-
NON-OPERATING REVENUE (EXPENSE)					
Interest income	25	48	48	23	192%
	25	48	48	23	192%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(268,363)	(10,477)	(10,477)	257,886	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	265,000	-	-	(265,000)	0%
NET INCOME (LOSS)	$ (3,363)	$ (10,477)	$ (10,477)	$ 7,114	-
NET ASSETS, Beginning of the year **			311,078		
NET ASSETS, End of the year			$ 300,601		

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