CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the two months ended November 30, 2012
17% 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	$ 51,633	$ 100,413	$ (5,495,422)	2%	$ 637,325	$ 2,137	$ 4,526	$ (632,799)	$ -	$ -	$ -	$ -
Sales and use taxes	2,033,982	259,660	493,865	(1,540,117)	24%	1,016,991	129,830	246,932	(770,059)	-	-	-	-
Payments in Lieu of taxes	185,000	-	0	(185,000)	0%	-	-	-	-	-	-	-	-
State revenue	1,073,300	100,043	226,449	(846,851)	21%	-			-	-	-	-	-
Occupation and franchise taxes	750,000	66,982	154,549	(595,451)	21%	-			-	-	-	-	-
Hotel Occupation Tax	684,682	61,283	138,456	(546,226)	20%								
Licenses and permits	418,750	44,733	65,765	(352,985)	16%	-			-	-	-	-	-
Interest income	10,000	959	2,011	(7,989)	20%	20,000	620	1,142	(18,858)	-	-	-	-
Recreation fees	124,000	7,227	16,200	(107,800)	13%	-			-	-	-	-	-
Special Services	24,590	1,952	2,787	(21,803)	11%					-	-	-	-
Grant Income	179,665	9,930	28,078	(151,587)	16%	-			-	547,860	-	-	(547,860)
Other	801,348	9,560	15,615	(785,733)	2%	993,450	23,604	23,876	(969,575)	170,807	190,416	227,613	56,806
Total Revenues	11,881,153	613,962	1,244,188	(10,636,964)	10%	2,667,766	156,190	276,475	(2,391,291)	718,667	190,416	227,613	(491,054)
EXPENDITURES													
Current:													
Mayor and Council	176,706	(3,406)	10,373	(166,333)	6%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	494	853	(11,497)	7%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	562,487	26,038	44,675	(517,812)	8%								
Administration	836,777	42,016	86,529	(750,248)	10%	90,000	375	401	(89,599)	-	-	-	-
Police and Animal Control	3,989,138	270,934	562,529	(3,426,609)	14%	-	-	-	-	-	-	-	-
Fire	567,219	27,486	60,002	(507,217)	11%	-	-	-	-	-	-	-	-
Community Development	673,722	23,402	61,362	(612,360)	9%								
Public Works	3,204,843	173,420	379,985	(2,824,858)	12%	-	-	-	-	-	-	-	-
Recreation	659,488	31,593	70,918	(588,570)	11%	-	-	-	-	-	-	-	-
Library	679,093	35,823	76,275	(602,818)	11%								
Human Resources	454,611	318,054	323,860	(130,751)	71%								
Special Services & Tri-City Bus	93,684	5,241	9,826	(83,858)	10%	-	-	-	-	-	-	-	-
Capital outlay	215,500	-	0	(215,500)	0%	-	-	-	-	1,981,084	190,416	227,613	(1,753,471)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,565,000	905,000	1,510,000	(1,055,000)	-	-	-	-
Interest	-	-	-	-	-	803,307	151,259	174,545	(628,762)	-	-	-	-
Total Expenditures	12,125,618	951,094	1,687,186	(10,438,432)	14%	3,458,307	1,056,634	1,684,946	(1,773,361)	1,981,084	190,416	227,613	(1,753,471)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	(337,132)	(442,998)	198,532	181%	(790,541)	(900,444)	(1,408,471)	617,930	(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)	$ (337,132)	$ (442,998)	$ (1,039,098)	-	$ (899,910)	$ (900,444)	$ (1,408,471)	$ 508,561	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year **			6,347,272					6,515,352				371,268	
FUND BALANCES, END OF PERIOD			$ 5,904,274					$ 5,106,881				$ 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 two months ended November 30, 2012
17% 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	$ 209,104	$ 430,668	$ (1,965,320)	18%	$ 183,000	$ 4,933	$ 16,919	$ (166,081)	9%
Service charge and hook-up fees	125,000	27,622	29,822	(95,178)	24%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,400	721	2,999	(31,401)	9%
Grant	-	-	-	-	n/a	-	-	-	-	-
Miscellaneous	200	34	59	(141)	30%	300	21	74	-	25%
Total Revenues	2,521,188	236,760	460,549	(2,060,639)	18%	217,700	5,675	19,992	(197,482)	9%
EXPENDITURES										
General Administrative	489,982	27,128	56,647	(433,335)	12%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	29,704	(376)	1,450	(28,254)	5%
Maintenance	2,088,906	61,094	100,366	(1,988,540)	5%	163,461	14,143	27,732	(135,729)	17%
Production and distribution	-	-	-	-	-	148,840	11,294	20,720	(128,120)	14%
Capital Outlay	40,000	-	-	(40,000)	0%	14,000	-	-	(14,000)	0%
Debt Service:										
Principal	-	-	-	-	-	120,000	-	-	(120,000)	0%
Interest	-	-	-	-	-	10,083	-	-	(10,083)	0%
Total Expenditures	2,618,888	88,222	157,013	(2,461,875)	6%	486,088	25,061	49,902	(436,186)	10%
OPERATING INCOME (LOSS)	(97,700)	148,538	303,536	(401,236)	-	(268,388)	(19,386)	(29,910)	238,704	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	125	222	(4,778)	4%	25	3	59	34	237%
	5,000	125	222	(4,778)	4%	25	3	59	34	237%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	148,664	303,759	(396,459)	-	(268,363)	(19,383)	(29,851)	238,512	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	265,000	-	-	(265,000)	0%
NET INCOME (LOSS)	$ (92,700)	$ 148,664	$ 303,759	$ (396,459)	-	$ (3,363)	$ (19,383)	$ (29,851)	$ 26,488	-
NET ASSETS, Beginning of the year **			5,765,432					311,078		
NET ASSETS, End of the year			$ 6,069,191					$ 281,227		

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