CITY OF LAVISTA, NEBRASKA

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES

For the four months ended January 31, 2013

33% 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	$ 214,477	$ 345,754	$ (5,250,082)	6%	$ 637,325	$ 23,329	$ 28,265	$ (609,060)	$ -	$ -	$ -	$ -
Sales and use taxes	2,033,982	1,032,233	1,770,962	(263,020)	87%	1,016,991	516,116	885,480	(131,511)	-	-	-	-
Payments in Lieu of taxes	185,000	-	0	(185,000)	0%	-	-	-	-	-	-	-	-
State revenue	1,073,300	119,822	441,952	(631,348)	41%	-			-	-	-	-	-
Occupation and franchise taxes	750,000	156,184	323,949	(426,051)	43%	-			-	-	-	-	-
Hotel Occupation Tax	684,682	47,399	231,365	(453,317)	34%								
Licenses and permits	418,750	48,540	165,629	(253,121)	40%	-			-	-	-	-	-
Interest income	10,000	687	3,781	(6,219)	38%	20,000	437	1,985	(18,015)	-	-	-	-
Recreation fees	124,000	7,409	36,457	(87,543)	29%	-			-	-	-	-	-
Special Services	24,590	2,251	7,052	(17,538)	29%					-	-	-	-
Grant Income	179,665	40,678	76,771	(102,894)	43%	-			-	547,860	-	-	(547,860)
Other	801,348	63,428	88,894	(712,454)	11%	993,450	-	23,876	(969,574)	170,807	7,575	466,526	295,719
Total Revenues	11,881,153	1,733,109	3,492,567	(8,388,586)	29%	2,667,766	539,882	939,606	(1,728,159)	718,667	7,575	466,526	(252,141)
EXPENDITURES													
Current:													
Mayor and Council	176,706	7,248	24,330	(152,376)	14%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	191	1,808	(10,542)	15%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	562,487	36,128	119,806	(442,681)	21%								
Administration	836,777	49,064	189,037	(647,740)	23%	90,000	2,313	2,718	(87,282)	-	-	-	-
Police and Animal Control	3,989,138	300,726	1,122,829	(2,866,309)	28%	-	-	-	-	-	-	-	-
Fire	567,219	31,074	128,876	(438,343)	23%	-	-	-	-	-	-	-	-
Community Development	673,722	35,110	145,763	(527,959)	22%								
Public Works	3,204,843	218,395	782,296	(2,422,547)	24%	-	-	-	-	-	-	-	-
Recreation	659,488	34,897	138,259	(521,229)	21%	-	-	-	-	-	-	-	-
Library	679,093	55,561	174,494	(504,599)	26%								
Human Resources	454,611	5,502	347,034	(107,577)	76%								
Special Services & Tri-City Bus	93,684	5,256	18,950	(74,734)	20%	-	-	-	-	-	-	-	-
Capital outlay	215,500	-	0	(215,500)	0%	-	-	-	-	1,981,084	7,575	466,526	(1,514,558)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,565,000	-	2,325,174	(239,826)	-	-	-	-
Interest	-	-	-	-	-	803,307	463	374,540	(428,767)	-	-	-	-
Total Expenditures	12,125,618	779,151	3,193,481	(8,932,137)	26%	3,458,307	2,775	2,702,431	(755,876)	1,981,084	7,575	466,526	(1,514,558)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	953,958	299,086	(543,551)	-122%	(790,541)	537,107	(1,762,825)	972,283	(1,262,417)	0	0	(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)	$ 953,958	$ 299,086	$ (1,781,181)	-	$ (899,910)	$ 537,107	$ (1,762,825)	$ 862,915	$ -	$ 0	$ 0	$ (0)
FUND BALANCE, beginning of the year **			6,347,272					6,515,352				371,268	
FUND BALANCES, END OF PERIOD			$ 6,646,358					$ 4,752,527				$ 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 four months ended January 31, 2013
33% 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	$ 179,085	$ 807,340	$ (1,588,648)	34%	$ 183,000	$ 555	$ 19,667	$ (163,333)	11%
Service charge and hook-up fees	125,000	5,500	38,622	(86,378)	31%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,400	48	3,379	(31,021)	10%
Grant	-	-	24,082	24,082	n/a	-	-	-	-	-
Miscellaneous	200	35	119	(81)	59%	300	4	88	-	29%
Total Revenues	2,521,188	184,620	870,163	(1,651,025)	35%	217,700	607	23,134	(194,354)	11%
EXPENDITURES										
General Administrative	489,982	29,638	122,224	(367,758)	25%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	29,704	2,817	5,640	(24,064)	19%
Maintenance	2,088,906	39,780	301,363	(1,787,543)	14%	163,461	6,031	39,891	(123,570)	24%
Production and distribution	-	-	-	-	-	148,840	3,796	31,397	(117,443)	21%
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	69,418	423,587	(2,195,301)	16%	486,088	12,644	203,604	(282,484)	42%
OPERATING INCOME (LOSS)	(97,700)	115,202	446,576	(544,276)	-	(268,388)	(12,037)	(180,470)	88,130	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	109	764	(4,236)	15%	25	2	64	39	258%
	5,000	109	764	(4,236)	15%	25	2	64	39	258%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	115,312	447,341	(540,041)	-	(268,363)	(12,035)	(180,405)	87,958	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	265,000	-	-	(265,000)	0%
NET INCOME (LOSS)	$ (92,700)	$ 115,312	$ 447,341	$ (540,041)	-	$ (3,363)	$ (12,035)	$ (180,405)	$ 177,042	-
NET ASSETS, Beginning of the year **			5,765,432					311,078		
NET ASSETS, End of the year			$ 6,212,773					$ 130,673		

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