CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the three months ended December 31, 2012
25% 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	$ 197,587	$ 628,255	$ (1,767,733)	26%	$ 183,000	$ 2,193	$ 19,112	$ (163,888)	10%
Service charge and hook-up fees	125,000	3,300	33,122	(91,878)	26%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,400	332	3,331	(31,069)	10%
Grant	-	24,082	24,082	24,082	n/a	-	-	-	-	-
Miscellaneous	200	25	84	(116)	42%	300	10	84	-	28%
Total Revenues	2,521,188	224,995	685,544	(1,835,644)	27%	217,700	2,535	22,527	(194,957)	10%
EXPENDITURES										
General Administrative	489,982	35,939	92,586	(397,396)	19%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	29,704	1,373	2,823	(26,881)	10%
Maintenance	2,088,906	161,217	261,583	(1,827,323)	13%	163,461	6,128	33,860	(129,601)	21%
Production and distribution	-	-	-	-	-	148,840	6,881	27,601	(121,239)	19%
Capital Outlay	40,000	-	-	(40,000)	0%	14,000	-	-	(14,000)	0%
Debt Service:										
Principal	-	-	-	-	-	120,000	120,000	120,000	-	100%
Interest	-	-	-	-	-	10,083	6,676	6,676	(3,407)	66%
Total Expenditures	2,618,888	197,155	354,168	(2,264,720)	14%	486,088	141,058	190,960	(295,128)	39%
OPERATING INCOME (LOSS)	(97,700)	27,839	331,375	(429,075)	-	(268,388)	(138,523)	(168,432)	100,171	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	433	655	(4,345)	13%	25	3	62	37	246%
	5,000	433	655	(4,345)	13%	25	3	62	37	246%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	28,272	332,030	(424,730)	-	(268,363)	(138,520)	(168,371)	99,992	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	265,000	-	-	(265,000)	0%
NET INCOME (LOSS)	$ (92,700)	$ 28,272	$ 332,030	$ (424,730)	-	$ (3,363)	$ (138,520)	$ (168,371)	$ 165,008	-
NET ASSETS, Beginning of the year **			5,765,432					311,078		
NET ASSETS, End of the year			$ 6,097,462					$ 142,707		

****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 three months ended December 31, 2012
25% 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	$ 30,864	$ 131,277	$ (5,464,559)	2%	$ 637,325	$ 410	$ 4,936	$ (632,388)	$ -	$ -	$ -	$ -
Sales and use taxes	2,033,982	244,864	738,729	(1,295,253)	36%	1,016,991	122,432	369,364	(647,627)	-	-	-	-
Payments in Lieu of taxes	185,000	-	0	(185,000)	0%	-	-	-	-	-	-	-	-
State revenue	1,073,300	95,681	322,130	(751,170)	30%	-			-	-	-	-	-
Occupation and franchise taxes	750,000	13,216	167,765	(582,235)	22%	-			-	-	-	-	-
Hotel Occupation Tax	684,682	45,510	183,966	(500,716)	27%								
Licenses and permits	418,750	51,324	117,089	(301,661)	28%	-			-	-	-	-	-
Interest income	10,000	1,083	3,094	(6,906)	31%	20,000	406	1,548	(18,452)	-	-	- -	-
Recreation fees	124,000	12,848	29,048	(94,953)	23%	-			-	-	-	-	-
Special Services	24,590	2,014	4,801	(19,789)	20%					-	-	-	-
Grant Income	179,665	8,015	36,093	(143,572)	20%	-			-	547,860	-	-	(547,860)
Other	801,348	9,851	25,466	(775,882)	3%	993,450	-	23,876	(969,574)	170,807	231,338	458,951	288,144
Total Revenues	11,881,153	515,269	1,759,457	(10,121,696)	15%	2,667,766	123,249	399,725	(2,268,041)	718,667	231,338	458,951	(259,716)
EXPENDITURES													
Current:													
Mayor and Council	176,706	6,709	17,082	(159,624)	10%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	764	1,617	(10,733)	13%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	562,487	39,003	83,678	(478,809)	15%								
Administration	836,777	53,444	139,973	(696,804)	17%	90,000	4	405	(89,595)	-	-	-	-
Police and Animal Control	3,989,138	259,574	822,103	(3,167,035)	21%	-	-	-	-	-	-	-	-
Fire	567,219	37,800	97,802	(469,417)	17%	-	-	-	-	-	-	-	-
Community Development	673,722	49,291	110,653	(563,069)	16%								
Public Works	3,204,843	183,916	563,901	(2,640,942)	18%	-	-	-	-	-	-	-	-
Recreation	659,488	32,444	103,362	(556,126)	16%	-	-	-	-	-	-	-	-
Library	679,093	42,658	118,933	(560,160)	18%								
Human Resources	454,611	17,672	341,532	(113,079)	75%								
Special Services & Tri-City Bus	93,684	3,868	13,694	(79,990)	15%	-	-	-	-	-	-	-	-
Capital outlay	215,500	-	0	(215,500)	0%	-	-	-	-	1,981,084	231,338	458,951	(1,522,133)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,565,000	815,174	2,325,174	(239,826)	-	-	-	-
Interest	-	-	-	-	-	803,307	199,532	374,077	(429,230)	-	-	-	-
Total Expenditures	12,125,618	727,142	2,414,329	(9,711,289)	20%	3,458,307	1,014,710	2,699,656	(758,651)	1,981,084	231,338	458,951	(1,522,133)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	(211,873)	(654,872)	410,407	268%	(790,541)	(891,462)	(2,299,932)	1,509,391	(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)	$ (211,873)	$ (654,872)	$ (827,223)	-	$ (899,910)	$ (891,462)	$ (2,299,932)	$ 1,400,022	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year **			6,347,272					6,515,352				371,268	
FUND BALANCES, END OF PERIOD			$ 5,692,400					$ 4,215,420				$ 371,268	

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