CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the one month ended November 30, 2011
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	$ 5,611,688	$ 40,217	$ 86,223	$ (5,525,465)	2%	$ 530,769	$ 1,631	$ 3,878	$ (526,891)	$ -	$ -	$ -	$ -
Sales and use taxes	1,994,100	253,190	490,350	(1,503,750)	25%	997,050	126,595	245,175	(751,875)	-	-	-	-
Payments in Lieu of taxes	90,000		0	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	1,053,167	94,079	210,314	(842,853)	20%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	12,405	151,065	(498,935)	23%	-			-	-	-	-	-
Hotel Occupation Tax	651,583	57,696	128,630	(522,952)	20%								
Licenses and permits	489,250	37,455	83,217	(406,033)	17%	-			-	-	-	-	-
Interest income	10,000	937	1,671	(8,329)	17%	15,000	591	1,294	(13,706)	-	-	-	-
Recreation fees	124,000	4,757	8,439	(115,561)	7%	-			-	-	-	-	-
Special Services	16,500	3,756	5,896	(10,604)	36%					-	-	-	-
Grant Income	332,780	27,138	59,162	(273,618)	18%	-			-	937,072	-	126,705	(810,367)
Other	1,315,722	761,969	778,349	(537,373)	59%	2,186,290	-	558	(2,185,732)	129,927	116,142	154,395	24,468
Total Revenues	12,338,790	1,293,600	2,003,317	(10,335,473)	16%	3,729,109	128,817	250,905	(3,478,204)	1,066,999	116,142	281,100	(785,899)
EXPENDITURES													
Current:													
Mayor and Council	190,509	7,637	22,207	(168,302)	12%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	777	1,105	(11,245)	9%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	535,178	47,588	64,376	(470,802)	12%								
Administration	749,871	47,653	93,562	(656,309)	12%	65,000	462	491	(64,509)	-	-	-	-
Police and Animal Control	3,925,544	243,435	513,418	(3,412,126)	13%	-	-	-	-	-	-	-	-
Fire	623,203	29,273	60,812	(562,391)	10%	-	-	-	-	-	-	-	-
Community Development	647,801	44,717	87,276	(560,525)	13%								
Public Works	3,152,646	230,974	400,113	(2,752,533)	13%	-	-	-	-	-	-	-	-
Recreation	637,488	37,586	75,673	(561,815)	12%	-	-	-	-	-	-	-	-
Library	647,103	51,675	83,737	(563,366)	13%								
Human Resources	469,302	334,154	346,223	(123,079)	74%								
Special Services & Tri-City Bus	77,411	4,200	7,698	(69,713)	10%	-	-	-	-	-	-	-	-
Capital outlay	191,000	-	0	(191,000)	0%	-	-	-	-	3,512,838	116,142	281,100	(3,231,738)
Debt service: (Warrants)						-	-		-				
Principal	-	-	-	-	-	2,285,000	880,000	1,460,000	(825,000)	-	-	-	-
Interest	-	-	-	-	-	1,079,260	229,896	381,715	(697,545)	-	-	-	-
Total Expenditures	11,859,406	1,079,670	1,756,201	(10,103,205)	15%	3,429,260	1,110,358	1,842,206	(1,587,054)	3,512,838	116,142	281,100	(3,231,738)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	479,384	213,930	247,116	232,268	52%	299,849	(981,541)	(1,591,301)	1,891,150	(2,445,839)	0	0	(2,445,839)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,186,000)	-	-	1,186,000	-	(191,524)	-	-	191,524	1,293,868	-	-	(1,293,868)
Bond/registered warrant proceeds	-	-	-	-	-	-	-	-	-	1,151,971	-	-	(1,151,971)
Total other Financing Sources (Uses)	(1,186,000)	-	-	1,186,000	-	(191,524)	-	-	191,524	2,445,839	-	-	(2,445,839)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (706,616)	$ 213,930	$ 247,116	$ (953,732)	-	$ 108,325	$ (981,541)	$ (1,591,301)	$ 1,699,626	$ -	$ 0	$ 0	$ (0)
FUND BALANCE, beginning of the year **			4,125,085					6,149,670				371,268	
FUND BALANCES, END OF PERIOD			$ 4,372,201					$ 4,558,369				$ 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 November 30, 2011
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	$ 2,159,774	$ 167,366	$ 362,189	$ (1,797,585)	17%	$ 172,060	$ 5,078	$ 16,913	$ (155,147)	10%
Service charge and hook-up fees	125,000	42,266	65,760	(59,240)	53%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	539	2,562	(31,938)	7%
Grant	26,154	-	-	(26,154)	n/a	-	-	-	-	-
Miscellaneous	200	29	48	(152)	24%	300	25	52	-	17%
Total Revenues	2,311,128	209,662	427,998	(1,883,130)	19%	206,860	5,642	19,527	(187,085)	9%
EXPENDITURES										
General Administrative	451,684	29,517	61,256	(390,428)	14%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	31,330	2,596	3,796	(27,534)	12%
Maintenance	1,702,646	305,283	340,657	(1,361,989)	20%	221,883	15,041	27,996	(193,887)	13%
Production and distribution	-	-	-	-	-	148,564	11,874	19,771	(128,793)	13%
Capital Outlay	217,500	-	-	(217,500)	0%	-	-	-	-	0%
Debt Service:										
Principal	-	-	-	-	-	115,000	-	-	(115,000)	0%
Interest	-	-	-	-	-	16,458	-	-	(16,458)	0%
Total Expenditures	2,371,830	334,800	401,913	(1,969,917)	17%	533,235	29,511	51,563	(481,672)	10%
OPERATING INCOME (LOSS)	(60,702)	(125,138)	26,085	(86,787)	-	(326,375)	(23,869)	(32,036)	294,587	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	170	452	(4,548)	9%	25	6	14	(11)	55%
	5,000	170	452	(4,548)	9%	25	6	14	(11)	55%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(55,702)	(124,968)	26,537	(82,239)	-	(326,350)	(23,864)	(32,022)	294,328	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	310,000	-	-	(310,000)	0%
NET INCOME (LOSS)	$ (55,702)	$ (124,968)	$ 26,537	$ (82,239)	-	$ (16,350)	$ (23,864)	$ (32,022)	$ 15,672	-
NET ASSETS, Beginning of the year **			5,327,750					259,697		
NET ASSETS, End of the year			$ 5,354,287					$ 227,675		

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