CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the six months ended March 31, 2012
50% of the Fiscal Year

	Sewer Fund Budget	Sewer Fund MTD Actual	Sewer Fund YTD Actual	Sewer Fund Over (Under) Budget	Sewer Fund % of Budget Used	Golf Course Fund Budget	Golf Course Fund MTD Actual	Golf Course Fund YTD Actual	Golf Course Fund Over (Under) Budget	Golf Course Fund % of Budget Used
REVENUES										
User fees	$ 2,159,774	$ 181,502	$ 1,073,867	$ (1,085,907)	50%	$ 172,060	$ 18,073	$ 42,907	$ (129,153)	25%
Service charge and hook-up fees	125,000	6,600	80,878	(44,122)	65%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	2,632	6,221	(28,279)	18%
Grant	26,154	-	24,082	(2,072)	n/a	-	-	-	-	-
Miscellaneous	200	32	157	(43)	79%	300	5	93	-	31%
Total Revenues	2,311,128	188,134	1,178,984	(1,132,144)	51%	206,860	20,711	49,222	(157,432)	24%
EXPENDITURES										
General Administrative	451,684	49,553	211,819	(239,865)	47%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	31,330	3,912	7,903	(23,427)	25%
Maintenance	1,702,646	117,973	670,721	(1,031,925)	39%	221,883	17,504	82,368	(139,515)	37%
Production and distribution	-	-	-	-	-	148,564	11,661	53,054	(95,510)	36%
Capital Outlay	217,500	-	-	(217,500)	0%	-	-	-	-	0%
Debt Service:										
Principal	-	-	-	-	-	115,000	-	115,000	-	100%
Interest	-	-	-	-	-	16,458	-	9,781	(6,677)	59%
Total Expenditures	2,371,830	167,526	882,540	(1,489,290)	37%	533,235	33,076	268,106	(265,129)	50%
OPERATING INCOME (LOSS)	(60,702)	20,608	296,444	(357,146)	-	(326,375)	(12,366)	(218,884)	107,697	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	195	942	(4,058)	19%	25	2	20	(5)	80%
	5,000	195	942	(4,058)	19%	25	2	20	(5)	80%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(55,702)	20,803	297,387	(353,089)	-	(326,350)	(12,364)	(218,864)	107,486	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	310,000	-	-	(310,000)	0%
NET INCOME (LOSS)	$ (55,702)	$ 20,803	$ 297,387	$ (353,089)	-	$ (16,350)	$ (12,364)	$ (218,864)	$ 202,514	-
NET ASSETS, Beginning of the year			5,587,445					295,224		
NET ASSETS, End of the year			$ 5,884,832					$ 76,360		

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CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the six months ended March 31, 2012
50% 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	$ 196,749	$ 634,609	$ (4,977,079)	11%	$ 530,769	$ 17,570	$ 49,943	$ (480,826)	$ -	$ -	$ -	$ -
Sales and use taxes	1,994,100	155,379	1,325,145	(668,955)	66%	997,050	77,690	662,573	(334,477)	-	-	-	-
Payments in Lieu of taxes	90,000	-	0	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	1,053,167	113,466	633,169	(419,998)	60%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	10,193	387,311	(262,689)	60%	-			-	-	-	-	-
Hotel Occupation Tax	651,583	56,726	315,704	(335,878)	48%						-		
Licenses and permits	489,250	28,909	225,747	(263,503)	46%	-			-	-	-	-	-
Interest income	10,000	529	5,491	(4,509)	55%	15,000	854	7,462	(7,538)	-	-	-	-
Recreation fees	124,000	24,492	61,501	(62,499)	50%	-			-	-	-	-	-
Special Services	16,500	2,322	12,980	(3,520)	79%					-	-	-	-
Grant Income	332,780	6,845	115,287	(217,493)	35%	-			-	937,072		427,497	(509,575)
Other	1,315,722	44,639	892,723	(422,999)	68%	2,186,290	-	708	(2,185,582)	129,927	78,547	420,548	290,621
Total Revenues	12,338,790	640,251	4,609,669	(7,729,121)	37%	3,729,109	96,113	720,685	(3,008,423)	1,066,999	78,547	848,045	(218,954)
EXPENDITURES													
Current:													
Mayor and Council	190,509	8,599	54,638	(135,871)	29%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	467	3,608	(8,742)	29%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	535,178	41,775	198,205	(336,973)	37%								
Administration	749,871	81,308	349,733	(400,138)	47%	65,000	72	1,841	(63,159)	-	-	-	-
Police and Animal Control	3,925,544	460,390	1,920,730	(2,004,814)	49%	-	-	-	-	-	-	-	-
Fire	623,203	46,922	202,350	(420,853)	32%	-	-	-	-	-	-	-	-
Community Development	647,801	83,531	321,528	(326,273)	50%								
Public Works	3,152,646	343,253	1,439,194	(1,713,452)	46%	-	-	-	-	-	-	-	-
Recreation	637,488	53,995	233,449	(404,039)	37%	-	-	-	-	-	-	-	-
Library	647,103	63,393	274,049	(373,054)	42%								
Human Resources	469,302	10,715	363,734	(105,568)	78%								
Special Services & Tri-City Bus	77,411	6,349	31,785	(45,626)	41%	-	-	-	-	-	-	-	-
Capital outlay	191,000	14,844	42,198	(148,802)	22%	-	-	-	-	3,512,838	178,548	848,045	(2,664,793)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,285,000	210,000	2,261,141	(23,859)	-	-	-	-
Interest	-	-	-	-	-	1,079,260	44,246	546,074	(533,186)	-	-	-	-
Total Expenditures	11,859,406	1,215,541	5,435,201	(6,424,205)	46%	3,429,260	254,318	2,809,056	(620,204)	3,512,838	178,548	848,045	(2,664,793)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	479,384	(575,290)	(825,532)	1,304,916	-172%	299,849	(158,204)	(2,088,370)	2,388,219	(2,445,839)	(100,000)	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)	$ (575,290)	$ (825,532)	$ 118,916	-	$ 108,325	$ (158,204)	$ (2,088,370)	$ 2,196,695	$ -	$ (100,000)	$ 0	$ (0)
FUND BALANCE, beginning of the year			5,215,704					7,574,876				371,268	
FUND BALANCES, END OF PERIOD			$ 4,390,172					$ 5,486,506				$ 371,268	