CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ended June 30, 2012
75% 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	$ 69,656	$ 3,167,181	$ (2,444,507)	56%	$ 530,769	$ 4,356	$ 313,359	$ (217,409)	$ -	$ -	$ -	$ -
Sales and use taxes	1,994,100	212,308	2,188,977	194,877	110%	997,050	106,154	1,094,488	97,438	-	-	-	-
Payments in Lieu of taxes	90,000	-	181,963	91,963	202%	-	-	-	-	-	-	-	-
State revenue	1,053,167	100,317	955,409	(97,758)	91%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	13,370	616,316	(33,684)	95%	-			-	-	-	-	-
Hotel Occupation Tax	651,583	67,499	516,951	(134,631)	79%						-		
Licenses and permits	489,250	33,780	338,362	(150,888)	69%	-			-	-	-	-	-
Interest income	10,000	1,658	8,941	(1,059)	89%	15,000	429	9,329	(5,671)	-	-	-	-
Recreation fees	124,000	21,631	103,549	(20,451)	84%	-			-	-	-	-	-
Special Services	16,500	2,524	20,214	3,714	123%					-	-	-	-
Grant Income	332,780	4,584	164,184	(168,596)	49%	-			-	937,072	71,401	607,490	(329,582)
Other	1,315,722	23,710	962,352	(353,370)	73%	2,186,290	9,091,081	9,124,063	6,937,773	129,927	34,878	535,353	405,426
Total Revenues	12,338,790	551,038	9,224,400	(3,114,390)	75%	3,729,109	9,202,020	10,541,239	6,812,130	1,066,999	106,279	1,142,843	75,844
EXPENDITURES													
Current:													
Mayor and Council	190,509	5,777	77,220	(113,289)	41%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	906	5,203	(7,147)	42%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	535,178	39,348	311,635	(223,543)	58%								
Administration	749,871	51,557	522,875	(226,996)	70%	65,000	113,295	118,398	53,398	-	-	-	-
Police and Animal Control	3,925,544	350,551	2,815,651	(1,109,893)	72%	-	-	-	-	-	-	-	-
Fire	623,203	38,790	317,024	(306,179)	51%	-	-	-	-	-	-	-	-
Community Development	647,801	49,592	502,779	(145,022)	78%								
Public Works	3,152,646	274,951	2,181,639	(971,007)	69%	-	-	-	-	-	-	-	-
Recreation	637,488	62,583	377,736	(259,752)	59%	-	-	-	-	-	-	-	-
Library	647,103	52,201	426,572	(220,531)	66%								
Human Resources	469,302	8,958	392,628	(76,674)	84%								
Special Services & Tri-City Bus	77,411	5,712	50,161	(27,250)	65%	-	-	-	-	-	-	-	-
Capital outlay	191,000	8,644	95,385	(95,615)	50%	-	-	-	-	3,512,838	106,279	1,142,843	(2,369,995)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,285,000	8,804,370	11,065,511	8,780,511	-	-	-	-
Interest	-	-	-	-	-	1,079,260	203,339	1,108,865	29,605	-	-	-	-
Total Expenditures	11,859,406	949,572	8,076,510	(3,782,896)	68%	3,429,260	9,121,004	12,292,774	8,863,514	3,512,838	106,279	1,142,843	(2,369,995)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	479,384	(398,534)	1,147,890	(668,506)	239%	299,849	81,016	(1,751,535)	2,051,384	(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)	$ (398,534)	$ 1,147,890	$ (1,854,506)	-	$ 108,325	$ 81,016	$ (1,751,535)	$ 1,859,860	$ -	$ 0	$ 0	$ (0)
FUND BALANCE, beginning of the year			5,215,704					7,574,876				371,268	
FUND BALANCES, END OF PERIOD			$ 6,363,594					$ 5,823,341				$ 371,268	

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the nine months ended June 30, 2012
75% of the Fiscal Year

Sewer Fund

	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES					
User fees	$ 2,159,774	$ 176,586	$ 1,614,135	$ (545,639)	75%
Service charge and hook-up fees	125,000	4,400	107,279	(17,721)	86%
Merchandise sales	-	-	-	-	-
Grant	26,154	-	24,082	(2,072)	n/a
Miscellaneous	200	19	3,745	3,545	1872%
Total Revenues	2,311,128	181,004	1,749,240	(561,888)	76%
EXPENDITURES					
General Administrative	451,684	32,665	302,261	(149,423)	67%
Cost of merchandise sold	-	-	-	-	-
Maintenance	1,702,646	222,370	1,062,849	(639,797)	62%
Production and distribution	-	-	-	-	-
Capital Outlay	217,500	-	5,544	(211,956)	3%
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	2,371,830	255,035	1,370,654	(1,001,176)	58%
OPERATING INCOME (LOSS)	(60,702)	(74,031)	378,586	(439,288)	-
NON-OPERATING REVENUE (EXPENSE)					
Interest income	5,000	965	2,127	(2,873)	43%
	5,000	965	2,127	(2,873)	43%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(55,702)	(73,065)	380,714	(436,416)	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	-	-	-	-	-
NET INCOME (LOSS)	$ (55,702)	$ (73,065)	$ 380,714	$ (436,416)	-
NET ASSETS, Beginning of the year			5,587,445		
NET ASSETS, End of the year			$ 5,968,159		

Golf Course Fund

	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES					
User fees	$ 172,060	$ 29,571	$ 138,255	$ (33,805)	80%
Service charge and hook-up fees	-	-	-	-	-
Merchandise sales	34,500	6,438	22,813	(11,687)	66%
Grant	-	-	-	-	-
Miscellaneous	300	59	240	-	80%
Total Revenues	206,860	36,067	161,307	(45,493)	78%
EXPENDITURES					
General Administrative	-	-	-	-	-
Cost of merchandise sold	31,330	3,627	17,666	(13,664)	56%
Maintenance	221,883	14,990	133,984	(87,899)	60%
Production and distribution	148,564	14,486	89,968	(58,596)	61%
Capital Outlay	-	-	-	-	0%
Debt Service:					
Principal	115,000	-	115,000	-	100%
Interest	16,458	6,676	16,458	(1)	100%
Total Expenditures	533,235	39,779	373,076	(160,159)	70%
OPERATING INCOME (LOSS)	(326,375)	(3,712)	(211,769)	114,666	-
NON-OPERATING REVENUE (EXPENSE)					
Interest income	25	6	36	11	146%
	25	6	36	11	146%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(326,350)	(3,706)	(211,732)	114,618	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	310,000	-	-	(310,000)	0%
NET INCOME (LOSS)	$ (16,350)	$ (3,706)	$ (211,732)	$ 195,382	-
NET ASSETS, Beginning of the year			295,224		
NET ASSETS, End of the year			$ 83,492		