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, 2009
50% of the Fiscal Year

	General Fund				Debt Service Fund			Capital Fund		
	Budget (12 month)	Actual	Over(under) Budget	% of budget Used	Budget	Actual	Over(under) Budget	Budget	Actual	Over(under) Budget
REVENUES										
Property Taxes	$ 4,531,026	$ 636,071	$ (3,894,956)	14%	$ 761,601	$ 89,023	$ (672,578)	$ -	$ -	$ -
Sales and use taxes	1,955,000	1,089,884	(865,116)	56%	977,500	544,942	(432,558)	835,334	-	(835,334)
Payments in Lieu of taxes	90,000	-	(90,000)	0%	-		-	-	-	-
State revenue	1,070,440	538,672	(531,768)	50%	-	-	-	-	-	-
Occupation and franchise taxes	500,000	321,650	(178,350)	64%	-	-	-	-	-	-
Hotel Occupation Tax	872,400	182,883	(689,517)	21%						
Licenses and permits	637,000	282,575	(354,425)	44%	-	-	-	-	-	-
Interest income	50,000	27,299	(22,701)	55%	100,000	69,324	(30,676)	-	-	-
Recreation fees	151,000	55,086	(95,914)	36%	-	-	-	-	-	-
Special Services	27,295	8,228	(19,067)	30%				-		
Grant Income	182,750	52,501	(130,249)	29%	-	-	-	2,893,337	-	(2,893,337)
Other	176,000	153,679	(22,321)	87%	585,000	217,912	(367,088)	653,334	49,509	(603,825)
Total Revenues	10,242,911	3,348,527	(6,894,384)	33%	2,424,101	921,201	(1,502,900)	4,382,005	49,509	(4,332,496)
EXPENDITURES										
Current:										
Mayor and Council	140,996	55,351	(85,645)	39%	-	-	-	-	-	-
Boards & Commissions	10,025	3,395	(6,630)	34%	-	-	-	-	-	-
Public Buildings & Grounds	476,009	183,011	(292,998)	38%						
Administration	540,793	247,663	(293,130)	46%	90,000	5,697	(84,303)	-	-	-
Police and Animal Control	3,311,601	1,511,824	(1,799,777)	46%	-	-	-	-	-	-
Fire	514,198	188,826	(325,372)	37%	-	-	-	-	-	-
Community Development	639,075	277,086	(361,989)	43%						
Public Works	2,584,143	1,129,788	(1,454,355)	44%	-	-	-	-	-	-
Recreation	567,335	206,488	(360,847)	36%	-	-	-	-	-	-
Library	590,046	250,780	(339,266)	43%						
Human Resources	397,775	334,425 *	(63,350)	84%						
Special Services & Tri-City Bus	77,600	25,562	(52,038)	33%	-	-	-	-	-	-
Capital outlay	315,671	65,509	(250,162)	21%	-	-	-	6,560,859	49,509	(6,511,350)
Debt service: (Warrants)					1,475,000	378,374	(1,096,626)			
Principal	-	-	-	-	1,770,000	1,195,000	(575,000)	-	-	-
Interest	-	-	-	-	1,665,549	597,296	(1,068,253)	-	-	-
Total Expenditures	10,165,267	4,479,709	(5,685,559)	44%	5,000,549	2,176,367	(2,824,182)	6,560,859	49,509	(6,511,350)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	77,644	(1,131,181)	1,208,825	-1457%	(2,576,448)	(1,255,166)	(1,321,283)	(2,178,854)	-	(2,178,854)
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	(820,280)	-	820,280	-	134,092	-	(134,092)	118,854	-	(118,854)
Bond/registered warrant proceeds	-	-	-	-	1,475,000	-	(1,475,000)	2,060,000	-	(2,060,000)
Total other Financing Sources (Uses)	(820,280)	-	820,280	-	1,609,092	-	(1,609,092)	2,178,854	-	(2,178,854)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (742,636)	$ (1,131,181)	$ 388,545	-	$ (967,356)	(1,255,166)	$ 287,810	$ -	-	$ -
FUND BALANCE, beginning of the year		4,523,855				7,508,967			(292,031)	
FUND BALANCES, END OF PERIOD		$ 3,392,674				$ 6,253,801			$ (292,031)	

* FY09 Liability and Workers' Comp Insurance

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, 2009
50% of the Fiscal Year

	Sewer Fund				Golf Course Fund			
	Budget	Actual	Over (Under) Budget	% of Budget Used	Budget	Actual	Over (Under) Budget	% of Budget Used
REVENUES								
User fees	$ 1,073,780	$ 586,084	$ (487,696)	55%	$ 175,000	$ 30,885	$ (144,115)	18%
Service charge and hook-up fees	300,000	85,450	(214,550)	28%	-	-	-	-
Merchandise sales	-	-	-	-	31,800	3,725	(28,075)	12%
Grant	50,000	27,980	(22,020)	n/a	-	-	-	-
Miscellaneous	200	129	(71)	64%	300	104		
Total Revenues	1,423,980	699,643	(724,337)	49%	207,100	34,714	(172,190)	17%
EXPENDITURES								
General Administrative	473,381	228,058	(245,323)	48%	-	-	-	-
Cost of merchandise sold	-	-	-	-	25,278	2,749	(22,529)	11%
Maintenance	1,141,633	600,435	(541,198)	53%	180,170	65,877	(114,293)	37%
Production and distribution	-	-	-	-	112,798	38,896	(73,902)	34%
Capital Outlay	2,900	3,550	650	122%	9,500	-	(9,500)	0%
Debt Service:								
Principal					95,000	95,000	-	100%
Interest	-	-	-	-	33,370	17,944	(15,426)	54%
Total Expenditures	1,617,914	832,043	(785,871)	51%	456,116	220,467	(235,649)	48%
OPERATING INCOME (LOSS)	(193,934)	(132,400)	(61,534)	-	(249,016)	(185,753)	63,459	-
NON-OPERATING REVENUE (EXPENSE)								
Interest income	35,000	11,347	(23,653)	32%	25	50	25	201%
	35,000	11,347	(23,653)	32%	25	50	25	201%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(158,934)	(121,053)	(37,881)	-	(248,991)	(185,703)	63,288	-
OTHER FINANCING SOURCES (USES)								
Operating transfers in (out)	-	-	-	-	238,000	112,944	(125,056)	47%
NET INCOME (LOSS)	$ (158,934)	(121,053)	$ (37,881)	- $	$ (10,991)	$ (72,759)	$ 61,768	-
NET ASSETS, Beginning of the year		4,962,384				124,229		
NET ASSETS, End of the year		$ 4,841,331				$ 51,470		