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, 2010
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	$ 4,834,007	$ 157,122	$ 510,912	$ (4,323,094)	11%	$ 816,253	$ 24,861	$ 68,588	$ (747,665)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	181,810	1,198,579	(756,421)	61%	977,500	90,905	599,290	(378,210)	573,656	-	-	(573,656)
Payments in Lieu of taxes	90,000	-	-	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	915,403	85,924	530,439	(384,964)	58%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	12,990	325,169	(324,831)	50%	-			-	-	-	-	-
Hotel Occupation Tax	474,407	45,356	248,528	(225,879)	52%								
Licenses and permits	472,600	20,811	215,448	(257,152)	46%	-			-	-	-	-	-
Interest income	50,000	617	35,289	(14,711)	71%	75,000	1,961	53,047	(21,953)	-	-	-	-
Recreation fees	131,000	23,257	54,025	(76,975)	41%	-			-	-	-	-	-
Special Services	16,490	1,248	9,346	(7,144)	57%					-	-	-	-
Grant Income	348,059	7,901	58,495	(289,564)	17%	-			-	7,960,166	-	-	(7,960,166)
Other	2,418,256	30,440	161,754	(2,256,502)	7%	965,156	72,319	274,946	(690,210)	1,276,000	3,157	119,202	(1,156,798)
Total Revenues	12,355,222	567,477	3,347,984	(9,007,237)	27%	2,833,909	190,046	995,871	(1,838,038)	9,809,822	3,157	119,202	(9,690,620)
EXPENDITURES													
Current:													
Mayor and Council	182,262	10,208	62,511	(119,751)	34%	-	-	-	-	-	-	-	-
Boards & Commissions	10,685	803	9,644	(1,041)	90%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	532,224	43,053	203,238	(328,986)	38%								
Administration	706,494	50,607	305,130	(401,364)	43%	225,000	790	126,858	(98,142)	-	-	-	-
Police and Animal Control	3,607,692	267,778	1,644,429	(1,963,263)	46%	-	-	-	-	-	-	-	-
Fire	598,696	38,987	196,445	(402,251)	33%	-	-	-	-	-	-	-	-
Community Development	674,982	38,530	277,506	(397,476)	41%								
Public Works	2,864,921	219,867	1,345,168	(1,519,753)	47%	-	-	-	-	-	-	-	-
Recreation	610,485	39,821	211,701	(398,784)	35%	-	-	-	-	-	-	-	-
Library	634,871	42,841	249,158	(385,713)	39%								
Human Resources	457,321	5,724	360,120 *	(97,201)	79%								
Special Services & Tri-City Bus	80,676	4,303	26,517	(54,159)	33%	-	-	-	-	-	-	-	-
Capital outlay	406,816	78,104	133,877	(272,939)	33%	-	-	-	-	10,273,825	3,157	119,202	(10,154,623)
Debt service: (Warrants)						398,898	-	-	(398,898)				
Principal	-	-	-	-	-	13,545,000	190,000	12,905,390	(639,610)	-	-	-	-
Interest	-	-	-	-	-	1,550,878	37,389	648,299	(902,579)	-	-	-	-
Total Expenditures	11,368,125	840,626	5,025,444	(6,342,681)	44%	15,719,776	228,180	13,680,547	(2,039,229)	10,273,825	3,157	119,202	(10,154,623)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	987,097	(273,149)	(1,677,460)	2,664,557	-170%	(12,885,867)	(38,134)	(12,684,676)	(201,191)	(464,003)	-	-	(464,003)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(669,000)	-	-	669,000	-	395,784	-	-	(395,784)	65,105	-	-	(65,105)
Bond/registered warrant proceeds		-	-	-	-	11,758,898	11,370,000	11,370,000	(388,898)	398,898	-	-	(398,898)
Total other Financing Sources (Uses)	(669,000)	-	-	669,000	-	12,154,682	11,370,000	11,370,000	(784,682)	464,003	-	-	(464,003)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ 318,097	$ (273,149)	$ (1,677,460)	$ 1,995,557	-	$ (731,185)	$ 11,331,866	$ (1,314,676)	$ 583,491	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,534,624					7,701,176				66,756	
FUND BALANCES, END OF PERIOD			$ 2,857,164					$ 6,386,500				$ 66,756	

* FY10 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, 2010
50% 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	$ 1,454,126	$ 128,708	$ 717,080	$ (737,046)	49%	$ 185,000	$ 7,497	$ 24,293	$ (160,707)	13%
Service charge and hook-up fees	250,000	5,500	54,315	(195,685)	22%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	612	3,303	(30,497)	10%
Grant	30,000	-	27,389	(2,611)	n/a	-	-	-	-	-
Miscellaneous	200	19	136	(64)	68%	300	-	116	-	39%
Total Revenues	1,734,326	134,227	798,920	(935,406)	46%	219,100	8,109	27,712	(191,204)	13%
EXPENDITURES										
General Administrative	388,427	28,722	172,454	(215,973)	44%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	23,500	546	5,650	(17,850)	24%
Maintenance	1,247,842	122,962	516,068	(731,774)	41%	185,771	13,778	79,861	(105,910)	43%
Production and distribution	-	-	-	-	-	134,122	6,079	48,368	(85,754)	36%
Capital Outlay	11,550	-	-	(11,550)	0%	5,000	-	-	(5,000)	0%
Debt Service:										
Principal	-	-	-	-	-	100,000	-	100,000	-	100%
Interest	-	-	-	-	-	28,178	-	15,426	(12,751)	55%
Total Expenditures	1,647,819	151,684	688,522	(959,297)	42%	476,571	20,403	249,305	(227,265)	52%
OPERATING INCOME (LOSS)	86,507	(17,457)	110,398	(23,891)	-	(257,471)	(12,294)	(221,593)	36,062	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	30,000	703	4,601	(25,399)	15%	25	15	92	67	369%
	30,000	703	4,601	(25,399)	15%	25	15	92	67	369%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	116,507	(16,754)	114,999	1,508	-	(257,446)	(12,279)	(221,501)	35,945	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	255,000	115,426	115,426	(139,574)	45%
NET INCOME (LOSS)	$ 116,507	$ (16,754)	$ 114,999	$ 1,508	-	$ (2,446)	$ 103,147	$ (106,075)	$ 103,629	-
NET ASSETS, Beginning of the year			4,611,811					185,927		
NET ASSETS, End of the year			$ 4,726,810					$ 79,852		