CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ended April 30, 2012
58% 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	$ 2,086,581	$ 2,721,190	$ (2,890,498)	48%	$ 530,769	$ 205,921	$ 255,864	$ (274,905)	$ -	$ -	$ -	$ -
Sales and use taxes	1,994,100	221,761	1,546,906	(447,194)	78%	997,050	110,880	773,453	(223,597)	-	-	-	-
Payments in Lieu of taxes	90,000	-	0	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	1,053,167	122,997	756,166	(297,001)	72%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	149,542	536,853	(113,147)	83%	-			-	-	-	-	-
Hotel Occupation Tax	651,583	73,056	388,760	(262,823)	60%						-		
Licenses and permits	489,250	37,367	263,114	(226,136)	54%	-			-	-	-	-	-
Interest income	10,000	892	6,383	(3,617)	64%	15,000	730	8,192	(6,808)	-	-	-	-
Recreation fees	124,000	6,006	67,507	(56,493)	54%	-			-	-	-	-	-
Special Services	16,500	2,146	15,126	(1,374)	92%					-	-	-	-
Grant Income	332,780	40,231	155,518	(177,262)	47%	-			-	937,072	-	491,559	(445,513)
Other	1,315,722	24,550	917,273	(398,449)	70%	2,186,290	32,273	32,981	(2,153,309)	129,927	90,871	447,357	317,430
Total Revenues	12,338,790	2,765,129	7,374,796	(4,963,994)	60%	3,729,109	349,805	1,070,491	(2,658,618)	1,066,999	90,871	938,916	(128,083)
EXPENDITURES													
Current:													
Mayor and Council	190,509	6,702	61,340	(129,169)	32%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	573	4,181	(8,169)	34%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	535,178	39,835	238,040	(297,138)	44%								
Administration	749,871	71,689	421,422	(328,449)	56%	65,000	2,433	4,274	(60,726)	-	-	-	-
Police and Animal Control	3,925,544	293,460	2,214,190	(1,711,354)	56%	-	-	-	-	-	-	-	-
Fire	623,203	33,427	235,777	(387,426)	38%	-	-	-	-	-	-	-	-
Community Development	647,801	78,426	399,954	(247,847)	62%								
Public Works	3,152,646	237,514	1,676,708	(1,475,938)	53%	-	-	-	-	-	-	-	-
Recreation	637,488	40,620	274,069	(363,419)	43%	-	-	-	-	-	-	-	-
Library	647,103	51,650	325,699	(321,404)	50%								
Human Resources	469,302	9,115	372,849	(96,453)	79%								
Special Services & Tri-City Bus	77,411	6,691	38,476	(38,935)	50%	-	-	-	-	-	-	-	-
Capital outlay	191,000	3,612	45,810	(145,190)	24%	-	-	-	-	3,512,838	90,871	938,916	(2,573,923)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,285,000	-	2,261,141	(23,859)	-	-	-	-
Interest	-	-	-	-	-	1,079,260	140,119	686,193	(393,067)	-	-	-	-
Total Expenditures	11,859,406	873,315	6,308,516	(5,550,890)	53%	3,429,260	142,552	2,951,608	(477,652)	3,512,838	90,871	938,916	(2,573,923)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	479,384	1,891,815	1,066,281	(586,897)	222%	299,849	207,253	(1,881,117)	2,180,966	(2,445,839)	-	-	(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)	$ 1,891,815	$ 1,066,281	$ (1,772,897)	-	$ 108,325	$ 207,253	$ (1,881,117)	$ 1,989,442	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			5,215,704					7,574,876				371,268	
FUND BALANCES, END OF PERIOD			$ 6,281,985					$ 5,693,759				$ 371,268	

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the seven months ended April 30, 2012
58% 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	$ 173,907	$ 1,247,774	$ (912,000)	58%	$ 172,060	$ 27,828	$ 70,735	$ (101,325)	41%
Service charge and hook-up fees	125,000	7,700	88,578	(36,422)	71%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	3,505	9,726	(24,774)	28%
Grant	26,154	-	24,082	(2,072)	n/a	-	-	-	-	-
Miscellaneous	200	25	182	(18)	91%	300	39	132	-	44%
Total Revenues	2,311,128	181,632	1,360,616	(950,512)	59%	206,860	31,372	80,593	(126,099)	39%
EXPENDITURES										
General Administrative	451,684	30,987	242,806	(208,879)	54%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	31,330	2,321	10,224	(21,106)	33%
Maintenance	1,702,646	130,821	798,397	(904,249)	47%	221,883	14,317	96,685	(125,198)	44%
Production and distribution	-	-	-	-	-	148,564	9,478	62,532	(86,032)	42%
Capital Outlay	217,500	-	3,145	(214,355)	1%	-	-	-	-	0%
Debt Service:										
Principal	-	-	-	-	-	115,000	-	115,000	-	100%
Interest	-	-	-	-	-	16,458	-	9,781	(6,677)	59%
Total Expenditures	2,371,830	161,808	1,044,348	(1,327,482)	44%	533,235	26,116	294,222	(239,013)	55%
OPERATING INCOME (LOSS)	(60,702)	19,824	316,268	(376,970)	-	(326,375)	5,256	(213,629)	112,914	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	93	1,035	(3,965)	21%	25	4	24	(1)	94%
	5,000	93	1,035	(3,965)	21%	25	4	24	(1)	94%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(55,702)	19,917	317,303	(373,005)	-	(326,350)	5,260	(213,605)	112,745	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	310,000	-	-	(310,000)	0%
NET INCOME (LOSS)	$ (55,702)	$ 19,917	$ 317,303	$ (373,005)	-	$ (16,350)	$ 5,260	$ (213,605)	$ 197,255	-
NET ASSETS, Beginning of the year			5,587,445					295,224		
NET ASSETS, End of the year			$ 5,904,748					$ 81,619		