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, 2013
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	$ 5,595,836	$ 177,320	$ 640,663	$ (4,955,173)	11%	$ 637,325	$ 28,425	$ 68,075	$ (569,250)	$ -	$ -	$ -	$ -
Sales and use taxes	2,033,982	192,174	2,293,135	259,153	113%	1,016,991	96,087	1,146,566	129,575	-	-	-	-
Payments in Lieu of taxes	185,000	-	0	(185,000)	0%	-	-	-	-	-	-	-	-
State revenue	1,073,300	116,917	656,218	(417,082)	61%	-			-	-	-	-	-
Occupation and franchise taxes	750,000	13,597	405,020	(344,980)	54%	-			-	-	-	-	-
Hotel Occupation Tax	684,682	56,510	336,399	(348,283)	49%								
Licenses and permits	418,750	16,854	193,249	(225,501)	46%	-			-	-	-	-	-
Interest income	10,000	2,849	7,650	(2,350)	76%	20,000	474	2,907	(17,093)	-	-	-	-
Recreation fees	124,000	16,296	69,857	(54,143)	56%	-			-	-	-	-	-
Special Services	24,590	1,946	11,003	(13,587)	45%					-	-	-	-
Grant Income	179,665	90,361	173,415	(6,250)	97%	-			-	547,860	-	-	(547,860)
Other	801,348	39,368	140,400	(660,948)	18%	993,450		71,732	(921,718)	170,807	15,588	518,386	347,579
Total Revenues	11,881,153	724,191	4,927,008	(6,954,144)	41%	2,667,766	124,986	1,289,280	(1,378,486)	718,667	15,588	518,386	(200,281)
EXPENDITURES													
Current:													
Mayor and Council	176,706	8,755	41,535	(135,171)	24%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	1,036	3,079	(9,271)	25%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	562,487	42,935	206,077	(356,410)	37%								
Administration	836,777	77,725	373,002	(463,776)	45%	90,000	164	6,211	(83,789)	-	-	-	-
Police and Animal Control	3,989,138	456,230	1,878,320	(2,110,818)	47%	-	-	-	-	-	-	-	-
Fire	567,219	41,908	213,272	(353,947)	38%	-	-	-	-	-	-	-	-
Community Development	673,722	51,564	253,115	(420,607)	38%								
Public Works	3,204,843	316,619	1,354,233	(1,850,610)	42%	-	-	-	-	-	-	-	-
Recreation	659,488	59,388	236,751	(422,737)	36%	-	-	-	-	-	-	-	-
Library	679,093	70,164	294,872	(384,221)	43%								
Human Resources	454,611	9,599	368,842	(85,769)	81%								
Special Services & Tri-City Bus	93,684	7,475	32,269	(61,415)	34%	-	-	-	-	-	-	-	-
Capital outlay	215,500	-	0	(215,500)	0%	-	-	-	-	1,981,084	15,588	518,386	(1,462,698)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,565,000	215,000	2,540,174	(24,826)	-	-	-	-
Interest	-	-	-	-	-	803,307	41,621	416,161	(387,146)	-	-	-	-
Total Expenditures	12,125,618	1,143,397	5,255,366	(6,870,252)	43%	3,458,307	256,784	2,962,545	(495,761)	1,981,084	15,588	518,386	(1,462,698)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(244,465)	(419,205)	(328,357)	83,892	134%	(790,541)	(131,799)	(1,673,266)	882,724	(1,262,417)	-	-	(1,262,417)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,237,630)	-	-	1,237,630	-	(109,369)	-	-	109,369	1,262,417	-	-	(1,262,417)
Bond/registered warrant proceeds		-	-	-	-	-	-	-	-	-	-	-	-
Total other Financing Sources (Uses)	(1,237,630)	-	-	1,237,630	-	(109,369)	-	-	109,369	1,262,417	-	-	(1,262,417)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (1,482,095)	$ (419,205)	$ (328,357)	$ (1,153,738)	-	$ (899,910)	$ (131,799)	$ (1,673,266)	$ 773,356	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			5,392,485					5,162,786				660,518	
FUND BALANCES, END OF PERIOD			$ 5,064,128					$ 3,489,520				$ 660,518	

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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, 2013
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	$ 2,395,988	$ 198,778	$ 1,202,732	$ (1,193,256)	50%	$ 183,000	$ 2,232	$ 22,443	$ (160,557)	12%
Service charge and hook-up fees	125,000	3,300	43,022	(81,978)	34%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,400	158	3,591	(30,809)	10%
Grant	-	-	24,082	24,082	n/a	-	-	-	-	-
Miscellaneous	200	36	620	420	310%	300	2	91	-	30%
Total Revenues	2,521,188	202,114	1,270,456	(1,250,732)	50%	217,700	2,392	26,125	(191,366)	12%
EXPENDITURES										
General Administrative	489,982	47,851	227,667	(262,315)	46%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	29,704	-	2,817	(26,887)	9%
Maintenance	2,088,906	81,778	628,044	(1,460,862)	30%	163,461	14,247	61,346	(102,115)	38%
Production and distribution	-	-	-	-	-	148,840	11,935	57,484	(91,356)	39%
Capital Outlay	40,000	-	-	(40,000)	0%	14,000	-	-	(14,000)	0%
Debt Service:										
Principal	-	-	-	-	-	120,000	-	120,000	-	100%
Interest	-	-	-	-	-	10,083	-	6,676	(3,407)	66%
Total Expenditures	2,618,888	129,629	855,711	(1,763,177)	33%	486,088	26,181	248,322	(237,766)	51%
OPERATING INCOME (LOSS)	(97,700)	72,485	414,745	(512,445)	-	(268,388)	(23,790)	(222,198)	46,400	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	110	1,270	(3,730)	25%	25	2	68	43	273%
	5,000	110	1,270	(3,730)	25%	25	2	68	43	273%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(92,700)	72,595	416,015	(508,715)	-	(268,363)	(23,788)	(222,129)	46,234	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	265,000	-	-	(265,000)	0%
NET INCOME (LOSS)	$ (92,700)	$ 72,595	$ 416,015	$ (508,715)	-	$ (3,363)	$ (23,788)	$ (222,129)	$ 218,766	-
NET ASSETS, Beginning of the year			5,719,344					357,613		
NET ASSETS, End of the year			$ 6,135,359					$ 135,484		