CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ended August 31, 2010
92% 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	$ 1,662,388	$ 4,593,954	$ (240,053)	95%	$ 816,253	$ 294,542	$ 852,214	$ 35,961	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	252,864	2,146,887	191,887	110%	977,500	126,432	1,073,443	95,943	573,656	-	-	(573,656)
Payments in Lieu of taxes	90,000	-	116,883	26,883	130%	-	-	-	-	-	-	-	-
State revenue	915,403	67,561	959,390	43,987	105%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	12,026	728,197	78,197	112%	-			-	-	-	-	-
Hotel Occupation Tax	474,407	61,166	577,469	103,062	122%								
Licenses and permits	472,600	53,369	427,209	(45,391)	90%	-			-	-	-	-	-
Interest income	50,000	10,761	57,247	7,247	114%	75,000	10,485	83,583	8,583	-	-	-	-
Recreation fees	131,000	15,523	126,292	(4,708)	96%	-			-	-	-	-	-
Special Services	16,490	2,019	17,282	792	105%					-	-	-	-
Grant Income	348,059	17,026	94,874	(253,185)	27%	-			-	7,960,166	-	-	(7,960,166)
Other	2,418,256	85,963	554,006	(1,864,250)	23%	965,156	419	622,715	(342,441)	1,276,000	73,051	270,605	(1,005,395)
Total Revenues	12,355,222	2,240,665	10,399,690	(1,955,532)	84%	2,833,909	431,878	2,631,955	(201,955)	9,809,822	73,051	270,605	(9,539,217)
EXPENDITURES													
Current:													
Mayor and Council	182,262	9,898	114,144	(68,118)	63%	-	-	-	-	-	-	-	-
Boards & Commissions	10,685	920	12,625	1,940	118%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	532,224	33,485	405,565	(126,659)	76%								
Administration	706,494	58,326	587,175	(119,319)	83%	225,000	2,922	140,476	(84,524)	-	-	-	-
Police and Animal Control	3,607,692	274,136	3,073,805	(533,887)	85%	-	-	-	-	-	-	-	-
Fire	598,696	25,996	351,586	(247,110)	59%	-	-	-	-	-	-	-	-
Community Development	674,982	55,836	589,153	(85,829)	87%								
Public Works	2,864,921	222,683	2,523,254	(341,667)	88%	-	-	-	-	-	-	-	-
Recreation	610,485	62,245	494,230	(116,255)	81%	-	-	-	-	-	-	-	-
Library	634,871	46,492	501,499	(133,372)	79%								
Human Resources	457,321	12,589	400,451 *	(56,870)	88%								
Special Services & Tri-City Bus	80,676	5,685	54,583	(26,093)	68%	-	-	-	-	-	-	-	-
Capital outlay	406,816	3,494	187,961	(218,855)	46%	-	-	-	-	10,273,825	73,051	270,605	(10,003,220)
Debt service: (Warrants)						398,898	-	-	(398,898)				
Principal	-	-	-	-	-	13,545,000	-	13,195,390	(349,610)	-	-	-	-
Interest	-	-	-	-	-	1,550,878	-	1,235,376	(315,502)	-	-	-	-
Total Expenditures	11,368,125	811,785	9,296,032	(2,072,093)	82%	15,719,776	2,922	14,571,242	(1,148,534)	10,273,825	73,051	270,605	(10,003,220)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	987,097	1,428,880	1,103,658	(116,562)	112%	(12,885,867)	428,956	(11,939,287)	(946,579)	(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	$ 1,428,880	$ 1,103,658	$ (785,562)	-	$ (731,185)	$ 11,798,956	$ (569,287)	$ (161,897)	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,534,624					7,701,176				66,756	
FUND BALANCES, END OF PERIOD			$ 5,638,282					$ 7,131,889				$ 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 eleven months ended August 31, 2010
92% 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	$ 130,586	$ 1,339,129	$ (114,997)	92%	$ 185,000	$ 31,671	$ 191,794	$ 6,794	104%
Service charge and hook-up fees	250,000	6,600	101,049	(148,951)	40%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	7,025	36,617	2,817	108%
Grant	30,000	-	27,389	(2,611)	n/a	-	-	-	-	-
Miscellaneous	200	19	238	38	119%	300	76	402	-	134%
Total Revenues	1,734,326	137,206	1,467,806	(266,521)	85%	219,100	38,772	228,812	9,610	104%
EXPENDITURES										
General Administrative	388,427	29,649	329,123	(59,304)	85%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	23,500	2,612	27,625	4,125	118%
Maintenance	1,247,842	71,816	921,692	(326,150)	74%	185,771	17,567	163,841	(21,930)	88%
Production and distribution	-	-	-	-	-	134,122	10,234	103,018	(31,104)	77%
Capital Outlay	11,550	-	3,530	(8,020)	31%	5,000	4,561	4,561	(439)	91%
Debt Service:										
Principal	-	-	-	-	-	100,000	-	100,000	-	100%
Interest	-	-	-	-	-	28,178	-	28,178	-	100%
Total Expenditures	1,647,819	101,465	1,254,345	(393,474)	76%	476,571	34,975	427,223	(49,348)	90%
OPERATING INCOME (LOSS)	86,507	35,741	213,460	(126,953)	-	(257,471)	3,797	(198,411)	58,958	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	30,000	206	6,366	(23,634)	21%	25	16	162	137	648%
	30,000	206	6,366	(23,634)	21%	25	16	162	137	648%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	116,507	35,947	219,826	(103,319)	-	(257,446)	3,813	(198,249)	59,197	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	255,000	-	128,178	(126,823)	50%
NET INCOME (LOSS)	$ 116,507	$ 35,947	$ 219,826	$ (103,319)	-	$ (2,446)	$ 3,813	$ (70,071)	$ 67,626	-
NET ASSETS, Beginning of the year			4,611,811					185,927		
NET ASSETS, End of the year			$ 4,831,637					$ 115,856		