CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the twelve months ended September 30, 2010
100% 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	$ 274,040	$ 4,867,994	$ 33,988	101%	$ 816,253	$ 41,803	$ 894,017	$ 77,764	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	185,906	2,332,793	377,793	119%	977,500	92,953	1,166,396	188,896	573,656	493,000	493,000	(80,656)
Payments in Lieu of taxes	90,000	-	116,883	26,883	130%	-	-	-	-	-	-	-	-
State revenue	915,403	72,996	1,032,386	116,983	113%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	11,626	739,823	89,823	114%	-			-	-	-	-	-
Hotel Occupation Tax	474,407	60,217	637,686	163,279	134%								
Licenses and permits	472,600	17,700	444,909	(27,691)	94%	-			-	-	-	-	-
Interest income	50,000	737	57,984	7,984	116%	75,000	1,551	85,134	10,134	-	-	-	-
Recreation fees	131,000	16,359	142,651	11,651	109%	-			-	-	-	-	-
Special Services	16,490	1,469	18,751	2,261	114%					-	-	-	-
Grant Income	348,059	3,476	98,350	(249,709)	28%	-			-	7,960,166	337,627	342,596	(7,617,570)
Other	2,418,256	29,482	583,488	(1,834,768)	24%	965,156	11,584	634,299	(330,857)	1,276,000	45,000	45,000	(1,231,000)
Total Revenues	12,355,222	674,011	11,073,701	(1,281,521)	90%	2,833,909	147,892	2,779,847	(54,062)	9,809,822	875,627	880,596	(8,929,226)
EXPENDITURES													
Current:													
Mayor and Council	182,262	34,158	148,302	(33,960)	81%	-	-	-	-	-	-	-	-
Boards & Commissions	10,685	1,082	13,707	3,022	128%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	532,224	64,545	470,110	(62,114)	88%								
Administration	706,494	52,899	640,074	(66,420)	91%	225,000	1,342	141,818	(83,182)	-	-	-	-
Police and Animal Control	3,607,692	278,951	3,352,756	(254,936)	93%	-	-	-	-	-	-	-	-
Fire	598,696	53,603	405,189	(193,507)	68%	-	-	-	-	-	-	-	-
Community Development	674,982	69,943	659,096	(15,886)	98%								
Public Works	2,864,921	254,281	2,777,535	(87,386)	97%	-	-	-	-	-	-	-	-
Recreation	610,485	54,663	548,893	(61,592)	90%	-	-	-	-	-	-	-	-
Library	634,871	54,486	555,985	(78,886)	88%								
Human Resources	457,321	18,961	419,412 *	(37,909)	92%								
Special Services & Tri-City Bus	80,676	5,029	59,612	(21,064)	74%	-	-	-	-	-	-	-	-
Capital outlay	406,816	11,539	199,500	(207,316)	49%	-	-	-	-	10,273,825	585,164	855,769	(9,418,056)
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	954,138	10,250,168	(1,117,957)	90%	15,719,776	1,342	14,572,584	(1,147,192)	10,273,825	585,164	855,769	(9,418,056)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	987,097	(280,127)	823,532	163,564	83%	(12,885,867)	146,550	(11,792,737)	(1,093,130)	(464,003)	290,464	24,827	(488,830)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(669,000)	(639,000)	(639,000)	30,000	-	395,784	434,245	434,245	38,461	65,105	55,000	55,000	(10,105)
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)	(639,000)	(639,000)	30,000	-	12,154,682	11,804,245	11,804,245	(350,437)	464,003	55,000	55,000	(409,003)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ 318,097	$ (919,127)	$ 184,532	$ 133,564	-	$ (731,185)	$ 11,950,795	$ 11,508	$ (742,693)	$ -	$ 345,464	$ 79,827	$ (79,827)
FUND BALANCE, beginning of the year			4,534,624					7,701,176				66,756	
FUND BALANCES, END OF PERIOD **			$ 4,719,156					$ 7,712,684				$ 146,583	

* FY10 Liability and Workers' Comp Insurance

**Preliminary due to accruals and audit adjustments

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the twelve months ended September 30, 2010
100% of the Fiscal Year

	Sewer Fund				
	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES					
User fees	$ 1,454,126	$ 118,099	$ 1,457,228	$ 3,102	100%
Service charge and hook-up fees	250,000	4,400	105,449	(144,551)	42%
Merchandise sales	-	-	-	-	-
Grant	30,000	-	27,389	(2,611)	n/a
Miscellaneous	200	16	253	53	127%
Total Revenues	1,734,326	122,515	1,590,320	(144,006)	92%
EXPENDITURES					
General Administrative	388,427	32,164	361,287	(27,140)	93%
Cost of merchandise sold	-	-	-	-	-
Maintenance	1,247,842	99,004	1,020,696	(227,146)	82%
Production and distribution	-	-	-	-	-
Capital Outlay	11,550	608	4,138	(7,412)	36%
Debt Service:					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	1,647,819	131,776	1,386,121	(261,698)	84%
OPERATING INCOME (LOSS)	86,507	(9,261)	204,199	(117,692)	-
NON-OPERATING REVENUE (EXPENSE)					
Interest income	30,000	149	6,515	(23,485)	22%
	30,000	149	6,515	(23,485)	22%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	116,507	(9,112)	210,714	(94,207)	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	-	-	-	-	-
NET INCOME (LOSS)	$ 116,507	$ (9,112)	$ 210,714	$ (94,207)	-
NET ASSETS, Beginning of the year			4,611,811		
NET ASSETS, End of the year **			$ 4,822,525		

	Golf Course Fund				
	Budget	MTD Actual	YTD Actual	Over (Under) Budget	% of Budget Used
REVENUES					
User fees	$ 185,000	$ 14,395	$ 206,189	$ 21,189	111%
Service charge and hook-up fees	-	-	-	-	-
Merchandise sales	33,800	3,655	40,272	6,472	119%
Grant	-	-	-	-	-
Miscellaneous	300	76	478	-	159%
Total Revenues	219,100	18,126	246,939	27,661	113%
EXPENDITURES					
General Administrative	-	-	-	-	-
Cost of merchandise sold	23,500	4,359	31,984	8,484	136%
Maintenance	185,771	16,413	180,254	(5,517)	97%
Production and distribution	134,122	10,814	113,832	(20,290)	85%
Capital Outlay	5,000	-	4,561	(439)	91%
Debt Service:					
Principal	100,000	-	100,000	-	100%
Interest	28,178	-	28,178	-	100%
Total Expenditures	476,571	31,587	458,810	(17,761)	96%
OPERATING INCOME (LOSS)	(257,471)	(13,461)	(211,870)	45,422	-
NON-OPERATING REVENUE (EXPENSE)					
Interest income	25	4	166	141	665%
	25	4	166	141	665%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(257,446)	(13,456)	(211,704)	45,742	-
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	255,000	215,000	215,000	(40,000)	84%
NET INCOME (LOSS)	$ (2,446)	$ 201,544	$ 3,296	$ (5,742)	-
NET ASSETS, Beginning of the year			185,927		
NET ASSETS, End of the year **			$ 189,223		

**Preliminary due to accruals and audit adjustments