CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the one month ended October 31, 2010
8% 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	$ 5,286,478	$ 41,076	$ 41,076	$ (5,245,402)	1%	$ 526,071	$ 3,266	$ 3,266	$ (522,805)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	193,291	193,291	(1,761,709)	10%	977,500	96,645	96,645	(880,855)	1,567,550	-	-	(1,567,550)
Payments in Lieu of taxes	90,000	-	0	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	903,298	97,200	97,200	(806,098)	11%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	95,209	95,209	(554,791)	15%	-			-	-	-	-	-
Hotel Occupation Tax	612,105	68,643	68,643	(543,462)	11%								
Licenses and permits	389,500	60,600	60,600	(328,900)	16%	-			-	-	-	-	-
Interest income	50,000	574	574	(49,426)	1%	75,000	1,630	1,630	(73,370)	-	-	-	-
Recreation fees	123,500	2,718	2,718	(120,783)	2%	-			-	-	-	-	-
Special Services	16,490	2,621	2,621	(13,869)	16%					-	-	-	-
Grant Income	207,349	135	135	(207,214)	0%	-			-	3,141,543	572,516	572,516	(2,569,027)
Other	1,656,622	59,786	59,786	(1,596,836)	4%	1,885,000	-	-	(1,885,000)	97,500	384,716	384,716	287,216
Total Revenues	11,940,342	621,852	621,852	(11,318,490)	5%	3,463,571	101,542	101,542	(3,362,030)	4,806,593	957,231	957,231	(3,849,362)
EXPENDITURES													
Current:													
Mayor and Council	174,121	38,981	38,981	(135,140)	22%	-	-	-	-	-	-	-	-
Boards & Commissions	11,095	525	525	(10,570)	5%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	534,767	23,812	23,812	(510,955)	4%								
Administration	716,418	67,980	67,980	(648,439)	9%	90,000	33	33	(89,967)	-	-	-	-
Police and Animal Control	3,773,149	354,305	354,305	(3,418,844)	9%	-	-	-	-	-	-	-	-
Fire	654,933	58,949	58,949	(595,984)	9%	-	-	-	-	-	-	-	-
Community Development	645,161	72,521	72,521	(572,640)	11%								
Public Works	3,104,841	230,379	230,379	(2,874,462)	7%	-	-	-	-	-	-	-	-
Recreation	647,567	52,908	52,908	(594,659)	8%	-	-	-	-	-	-	-	-
Library	651,541	53,496	53,496	(598,045)	8%								
Human Resources	469,559	316,384	316,384 *	(153,175)	67%								
Special Services & Tri-City Bus	76,756	7,028	7,028	(69,728)	9%	-	-	-	-	-	-	-	-
Capital outlay	408,370	0	0	(408,370)	0%	-	-	-	-	5,801,698	957,231	957,231	(4,844,467)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,290,000	515,000	515,000	(1,775,000)	-	-	-	-
Interest	-	-	-	-	-	1,309,098	121,809	121,809	(1,187,288)	-	-	-	-
Total Expenditures	11,868,278	1,277,266	1,277,266	(10,591,012)	11%	3,689,098	636,842	636,842	(3,052,255)	5,801,698	957,231	957,231	(4,844,467)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	72,064	(655,414)	(655,414)	727,478	-909%	(225,526)	(535,300)	(535,300)	309,774	(995,105)	-	-	(995,105)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,343,400)	-	-	1,343,400	-	(835,114)	-	-	835,114	260,105	-	-	(260,105)
Bond/registered warrant proceeds	-	-	-	-	-	-	-	-	-	735,000	-	-	(735,000)
Total other Financing Sources (Uses)	(1,343,400)	-	-	1,343,400	-	(835,114)	-	-	835,114	995,105	-	-	(995,105)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (1,271,336)	$ (655,414)	$ (655,414)	$ (615,922)	-	$ (1,060,640)	$ (535,300)	$ (535,300)	$ (525,340)	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,719,156 **					7,712,684 **				146,583 **	
FUND BALANCES, END OF PERIOD			$ 4,063,742					$ 7,177,384				$ 146,583	

*** FY11 Liability and Workers' Comp Insurance**

****Preliminary Fund Balance**

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the one month ended October 31, 2010
8% of the Fiscal Year

	Sewer Fund Budget	Sewer Fund MTD Actual	Sewer Fund YTD Actual	Sewer Fund Over (Under) Budget	Sewer Fund % of Budget Used	Golf Course Fund Budget	Golf Course Fund MTD Actual	Golf Course Fund YTD Actual	Golf Course Fund Over (Under) Budget	Golf Course Fund % of Budget Used
REVENUES										
User fees	$ 1,873,922	$ 150,814	$ 150,814	$ (1,723,108)	8%	$ 190,000	$ 18,935	$ 18,935	$ (171,065)	10%
Service charge and hook-up fees	125,000	19,808	19,808	(105,192)	16%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	3,265	3,265	(30,535)	10%
Grant	-	-	-	-	n/a	-	-	-	-	-
Miscellaneous	200	7	7	(193)	3%	300	84	84	-	28%
Total Revenues	1,999,122	170,629	170,629	(1,828,493)	9%	224,100	22,284	22,284	(201,601)	10%
EXPENDITURES										
General Administrative	446,776	42,979	42,979	(403,797)	10%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	23,500	1,797	1,797	(21,703)	8%
Maintenance	1,500,772	206,682	206,682	(1,294,090)	14%	204,953	23,668	23,668	(181,285)	12%
Production and distribution	-	-	-	-	-	145,108	17,969	17,969	(127,139)	12%
Capital Outlay	79,250	-	-	(79,250)	0%	7,000	-	-	(7,000)	0%
Debt Service:										
Principal	-	-	-	-	-	110,000	-	-	(110,000)	0%
Interest	-	-	-	-	-	22,533	-	-	(22,533)	0%
Total Expenditures	2,026,798	249,661	249,661	(1,777,137)	12%	513,093	43,434	43,434	(469,659)	8%
OPERATING INCOME (LOSS)	(27,676)	(79,032)	(79,032)	51,356	-	(288,993)	(21,150)	(21,150)	268,058	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	10,000	214	214	(9,786)	2%	25	4	4	(21)	17%
	10,000	214	214	(9,786)	2%	25	4	4	(21)	17%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(17,676)	(78,818)	(78,818)	61,142	-	(288,968)	(21,146)	(21,146)	267,822	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	270,000	-	-	(270,000)	0%
NET INCOME (LOSS)	$ (17,676)	$ (78,818)	$ (78,818)	$ 61,142	-	$ (18,968)	$ (21,146)	$ (21,146)	$ 2,178	-
NET ASSETS, Beginning of the year			4,822,525 **					189,223 **		
NET ASSETS, End of the year			$ 4,743,707					$ 168,077		

**Preliminary Fund Balance