CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the three months ended December 31, 2010
25% 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	$ 29,275	$ 105,268	$ (5,181,210)	2%	$ 526,071	$ 1,027	$ 6,294	$ (519,777)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	189,322	595,716	(1,359,284)	30%	977,500	94,661	297,857	(679,643)	1,567,550	-	-	(1,567,550)
Payments in Lieu of taxes	90,000	-	0	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	903,298	80,782	252,732	(650,566)	28%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	14,058	176,563	(473,438)	27%	-			-	-	-	-	-
Hotel Occupation Tax	612,105	39,522	161,400	(450,705)	26%								
Licenses and permits	389,500	83,336	256,063	(133,437)	66%	-			-	-	-	-	-
Interest income	50,000	291	1,777	(48,223)	4%	75,000	1,004	4,475	(70,525)	-	-	-	-
Recreation fees	123,500	2,242	9,872	(113,628)	8%	-			-	-	-	-	-
Special Services	16,490	2,544	5,928	(10,562)	36%					-	-	-	-
Grant Income	207,349	16,323	17,187	(190,162)	8%	-			-	3,141,543	407,306	2,466,464	(675,079)
Other	1,656,622	32,652	103,858	(1,552,764)	6%	1,885,000	354	354	(1,884,646)	97,500	-	-	(97,500)
Total Revenues	11,940,342	490,348	1,686,365	(10,253,977)	14%	3,463,571	97,047	308,981	(3,154,590)	4,806,593	407,306	2,466,464	(2,340,129)
EXPENDITURES													
Current:													
Mayor and Council	174,121	8,634	26,447	(147,674)	15%	-	-	-	-	-	-	-	-
Boards & Commissions	11,095	1,076	1,895	(9,200)	17%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	534,767	37,336	84,806	(449,961)	16%								
Administration	716,418	51,413	150,710	(565,708)	21%	90,000	16	267	(89,733)	-	-	-	-
Police and Animal Control	3,773,149	279,709	890,853	(2,882,296)	24%	-	-	-	-	-	-	-	-
Fire	654,933	30,295	88,270	(566,663)	13%	-	-	-	-	-	-	-	-
Community Development	645,161	70,547	148,259	(496,902)	23%								
Public Works	3,104,841	244,168	699,842	(2,404,999)	23%	-	-	-	-	-	-	-	-
Recreation	647,567	36,744	118,170	(529,397)	18%	-	-	-	-	-	-	-	-
Library	651,541	53,710	143,763	(507,778)	22%								
Human Resources	469,559	11,175	332,753 *	(136,806)	71%								
Special Services & Tri-City Bus	76,756	4,039	15,004	(61,752)	20%	-	-	-	-	-	-	-	-
Capital outlay	408,370	0	0	(408,370)	0%	-	-	-	-	5,801,698	407,306	2,466,464	(3,335,234)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,290,000	555,000	1,935,000	(355,000)	-	-	-	-
Interest	-	-	-	-	-	1,309,098	214,685	576,615	(732,483)	-	-	-	-
Total Expenditures	11,868,278	828,844	2,700,770	(9,167,508)	23%	3,689,098	769,701	2,511,882	(1,177,216)	5,801,698	407,306	2,466,464	(3,335,234)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	72,064	(338,497)	(1,014,406)	1,086,469	-1408%	(225,526)	(672,653)	(2,202,900)	1,977,374	(995,105)	(0)	0	(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)	$ (338,497)	$ (1,014,406)	$ (256,931)	-	$ (1,060,640)	$ (672,653)	$ (2,202,900)	$ 1,142,260	$ -	$ (0)	$ 0	$ (0)
FUND BALANCE, beginning of the year			4,719,156 **					7,712,684 **				146,583 **	
FUND BALANCES, END OF PERIOD			$ 3,704,750					$ 5,509,784				$ 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 three months ended December 31, 2010
25% 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	$ 1,873,922	$ 135,782	$ 428,069	$ (1,445,853)	23%	$ 190,000	$ 766	$ 25,339	$ (164,661)	13%
Service charge and hook-up fees	125,000	99,296	237,860	112,860	190%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	28	4,129	(29,671)	12%
Grant	-	26,154	26,154	26,154	n/a	-	-	-	-	-
Miscellaneous	200	24	71	(129)	35%	300	12	134	-	45%
Total Revenues	1,999,122	261,256	692,154	(1,306,968)	35%	224,100	806	29,602	(194,332)	13%
EXPENDITURES										
General Administrative	446,776	33,941	98,347	(348,429)	22%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	26,950	2,288	6,373	(20,577)	24%
Maintenance	1,500,772	43,687	185,512	(1,315,260)	12%	204,953	11,319	49,306	(155,647)	24%
Production and distribution	-	-	-	-	-	141,658	4,385	30,031	(111,627)	21%
Capital Outlay	79,250	-	-	(79,250)	0%	7,000	-	5,932	(1,068)	85%
Debt Service:										
Principal	-	-	-	-	-	110,000	110,000	110,000	-	100%
Interest	-	-	-	-	-	22,533	12,751	12,751	(9,781)	57%
Total Expenditures	2,026,798	77,629	283,860	(1,742,938)	14%	513,093	140,743	214,393	(298,700)	42%
OPERATING INCOME (LOSS)	(27,676)	183,627	408,294	(435,970)	-	(288,993)	(139,937)	(184,791)	104,368	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	10,000	273	1,243	(8,757)	12%	25	1	7	(18)	28%
	10,000	273	1,243	(8,757)	12%	25	1	7	(18)	28%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(17,676)	183,900	409,537	(427,213)	-	(288,968)	(139,936)	(184,784)	104,184	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	270,000	122,751	122,751	(147,249)	45%
NET INCOME (LOSS)	$ (17,676)	$ 183,900	$ 409,537	$ (427,213)	-	$ (18,968)	$ (17,185)	$ (62,033)	$ 43,065	-
NET ASSETS, Beginning of the year			4,822,525 **					189,223 **		
NET ASSETS, End of the year			$ 5,232,062					$ 127,190		

****Preliminary Fund Balance**