CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES

For the nine months ended June 30, 2009

83% 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	$ 4,531,026	$ 61,196	$ 2,628,117	$ (1,902,909)	58%	$ 761,601	$ 6,421	$ 433,749	$ (327,851)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	160,431	1,646,413	(308,587)	84%	977,500	80,216	823,207	(154,293)	835,334	-	-	(835,334)
Payments in Lieu of taxes	90,000	-	100,776	10,776	112%	-	-	18,178	18,178	-	-	-	-
State revenue	1,070,440	86,706	813,563	(256,877)	76%	-		-	-	-	-	-	-
Occupation and franchise taxes	500,000	10,514	555,643	55,643	111%	-		-	-	-	-	-	-
Hotel Occupation Tax	872,400	41,249	297,135	(575,265)	34%								
Licenses and permits	637,000	49,136	449,132	(187,868)	71%	-		-	-	-	-	-	-
Interest income	50,000	1,518	33,302	(16,699)	67%	100,000	9,161	81,719	(18,281)	-	-	-	-
Recreation fees	151,000	16,381	96,767	(54,233)	64%	-		-	-	-	-	-	-
Special Services	27,295	619	12,238	(15,057)	45%					-			
Grant Income	182,750	5,466	88,486	(94,264)	48%	-		-	-	2,893,337	-	-	(2,893,337)
Other	176,000	26,992	210,712	34,712	120%	585,000	559,788	938,959	353,959	653,334	36,891	231,948	(421,386)
Total Revenues	10,242,911	460,208	6,932,283	(3,310,628)	68%	2,424,101	655,586	2,295,812	(128,288)	4,382,005	36,891	231,948	(4,150,057)
EXPENDITURES													
Current:													
Mayor and Council	140,996	7,370	80,933	(60,063)	57%	-	-	-		-	-	-	-
Boards & Commissions	10,025	441	4,869	(5,156)	49%	-	-	-		-	-	-	-
Public Buildings & Grounds	476,009	34,440	293,488	(182,522)	62%								
Administration	540,793	39,718	394,822	(145,971)	73%	90,000	4,873	17,499	(72,501)	-	-	-	-
Police and Animal Control	3,311,601	252,903	2,341,777	(969,824)	71%	-	-	-		-	-	-	-
Fire	514,198	27,421	292,888	(221,310)	57%	-	-	-		-	-	-	-
Community Development	639,075	49,594	452,716	(186,359)	71%								
Public Works	2,584,143	198,534	1,767,465	(816,678)	68%	-	-	-		-	-	-	-
Recreation	567,335	59,676	348,510	(218,825)	61%	-	-	-		-	-	-	-
Library	590,046	40,765	396,792	(193,254)	67%								
Human Resources	397,775	4,211	355,609 *	(42,166)	89%								
Special Services & Tri-City Bus	77,600	4,070	40,740	(36,860)	52%	-	-	-		-	-	-	-
Capital outlay	315,671	12,740	99,013	(216,658)	31%	-	-	-		6,560,859	36,891	231,948	(6,328,911)
Debt service: (Warrants)						1,475,000	-	378,374	(1,096,626)				
Principal		-	-		-	1,770,000	75,000	1,485,000	(285,000)	-	-	-	-
Interest		-	-		-	1,665,549	220,623	1,193,570	(471,979)	-	-	-	-
Total Expenditures	10,165,267	731,882	6,869,621	(3,295,646)	68%	5,000,549	300,496	3,074,442	(1,926,107)	6,560,859	36,891	231,948	(6,328,911)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	77,644	(271,674)	62,662	14,982	81%	(2,576,448)	355,090	(778,630)	(1,797,818)	(2,178,854)	-	-	(2,178,854)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(820,280)	-	-	820,280	-	134,092	-	-	(134,092)	118,854	-	-	(118,854)
Bond/registered warrant proceeds		-	-	-	-	1,475,000	-	-	(1,475,000)	2,060,000	-	-	(2,060,000)
Total other Financing Sources (Uses)	(820,280)	-	-	820,280	-	1,609,092	-	-	(1,609,092)	2,178,854	-	-	(2,178,854)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (742,636)	$ (271,674)	$ 62,662	$ (805,298)	-	$ (967,356)	$ 355,090	$ (778,630)	$ (188,726)	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,523,855					7,508,967				(292,031)	
FUND BALANCES, END OF PERIOD			$ 4,586,517					$ 6,730,337				$ (292,031)	

* FY09 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 nine months ended June 30, 2009
83% 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	$ 1,073,780	$ 94,514	$ 875,851	$ (197,929)	82%	$ 175,000	$ 37,378	$ 132,563	$ (42,437)	76%
Service charge and hook-up fees	300,000	15,050	155,839	(144,161)	52%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	31,800	9,677	22,152	(9,648)	70%
Grant	50,000	-	27,980	(22,020)	n/a	-	-	-	-	-
Miscellaneous	200	17	187	(13)	94%	300	56	206	-	69%
Total Revenues	1,423,980	109,582	1,059,858	(364,122)	74%	207,100	47,112	154,921	(52,085)	75%
EXPENDITURES										
General Administrative	473,381	34,769	386,930	(86,451)	82%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	25,278	6,435	17,050	(8,228)	67%
Maintenance	1,141,633	38,003	669,879	(471,754)	59%	180,170	16,416	107,543	(72,627)	60%
Production and distribution	-	-	-	-	-	112,798	10,330	69,471	(43,327)	62%
Capital Outlay	2,900	-	3,550	650	122%	9,500	-	2,285	(7,215)	24%
Debt Service:										
Principal	-	-	-	-	-	95,000	-	95,000	-	100%
Interest	-	-	-	-	-	33,370	15,426	33,370	-	100%
Total Expenditures	1,617,914	72,772	1,060,358	(557,556)	66%	456,116	48,608	324,719	(131,397)	71%
OPERATING INCOME (LOSS)	(193,934)	36,809	(501)	(193,433)	-	(249,016)	(1,496)	(169,798)	79,312	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	35,000	218	12,867	(22,133)	37%	25	7	70	45	279%
	35,000	218	12,867	(22,133)	37%	25	7	70	45	279%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(158,934)	37,027	12,367	(171,301)	-	(248,991)	(1,489)	(169,728)	79,263	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	238,000	128,370	128,370	(109,630)	54%
NET INCOME (LOSS)	$ (158,934)	$ 37,027	$ 12,367	$ (171,301)	-	$ (10,991)	$ 126,881	$ (41,358)	$ 30,367	-
NET ASSETS, Beginning of the year			4,962,384					124,229		
NET ASSETS, End of the year			$ 4,974,751					$ 82,871		