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, 2009
8% of the Fiscal Year

General Fund

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget Used
REVENUES					
Property Taxes	$ 4,834,007	$ 73,038	$ 73,038	$ (4,760,969)	2%
Sales and use taxes	1,955,000	243,708	243,708	(1,711,292)	12%
Payments in Lieu of taxes	90,000	-	-	(90,000)	0%
State revenue	915,403	94,775	94,775	(820,628)	10%
Occupation and franchise taxes	650,000	120,812	120,812	(529,188)	19%
Hotel Occupation Tax	474,407	57,909	57,909	(416,498)	12%
Licenses and permits	472,600	39,820	39,820	(432,780)	8%
Interest income	50,000	691	691	(49,309)	1%
Recreation fees	131,000	3,613	3,613	(127,388)	3%
Special Services	16,490	2,461	2,461	(14,029)	15%
Grant Income	348,059	759	759	(347,300)	0%
Other	2,418,256	63,958	63,958	(2,354,298)	3%
Total Revenues	12,355,222	701,545	701,545	(11,653,677)	6%
EXPENDITURES					
Current:					
Mayor and Council	182,262	16,796	16,796	(165,466)	9%
Boards & Commissions	10,685	296	296	(10,389)	3%
Public Buildings & Grounds	532,224	22,755	22,755	(509,469)	4%
Administration	706,494	59,094	59,094	(647,400)	8%
Police and Animal Control	3,607,692	347,630	347,630	(3,260,062)	10%
Fire	598,696	36,302	36,302	(562,394)	6%
Community Development	674,982	76,278	76,278	(598,704)	11%
Public Works	2,864,921	236,148	236,148	(2,628,773)	8%
Recreation	610,485	44,423	44,423	(566,062)	7%
Library	634,871	43,713	43,713	(591,158)	7%
Human Resources	457,321	303,436	303,436 *	(153,885)	66%
Special Services & Tri-City Bus	80,676	4,781	4,781	(75,895)	6%
Capital outlay	406,816	4,833	4,833	(401,983)	1%
Debt service: (Warrants)					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	11,368,125	1,196,487	1,196,487	(10,171,638)	11%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	987,097	(494,942)	(494,942)	1,482,039	-50%
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	(669,000)	-	-	669,000	-
Bond/registered warrant proceeds		-	-	-	-
Total other Financing Sources (Uses)	(669,000)	-	-	669,000	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ 318,097	$ (494,942)	$ (494,942)	$ 813,039	-
FUND BALANCE, beginning of the year			4,615,354 **		
FUND BALANCES, END OF PERIOD			$ 4,120,412		

Debt Service Fund

	Budget	MTD Actual	YTD Actual	Over(under) Budget
REVENUES				
Property Taxes	$ 816,253	$ 8,664	$ 8,664	$ (807,589)
Sales and use taxes	977,500	121,854	121,854	(855,646)
Payments in Lieu of taxes	-	-	-	-
State revenue	-			-
Occupation and franchise taxes	-			-
Hotel Occupation Tax				
Licenses and permits	-			-
Interest income	75,000	2,173	2,173	(72,827)
Recreation fees	-			-
Special Services				
Grant Income	-			-
Other	965,156	11,793	11,793	(953,363)
Total Revenues	2,833,909	144,485	144,485	(2,689,425)
EXPENDITURES				
Current:				
Mayor and Council	-	-	-	-
Boards & Commissions	-	-	-	-
Public Buildings & Grounds				
Administration	225,000	514	514	(224,486)
Police and Animal Control	-	-	-	-
Fire	-	-	-	-
Community Development				
Public Works	-	-	-	-
Recreation	-	-	-	-
Library				
Human Resources				
Special Services & Tri-City Bus	-	-	-	-
Capital outlay	-	-	-	-
Debt service: (Warrants)	398,898	-	-	(398,898)
Principal	13,545,000	495,000	495,000	(13,050,000)
Interest	1,550,878	168,721	168,721	(1,382,157)
Total Expenditures	15,719,776	664,234	664,234	(15,055,542)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(12,885,867)	(519,749)	(519,749)	(12,366,117)
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	395,784	-	-	(395,784)
Bond/registered warrant proceeds	11,758,898	-	-	(11,758,898)
Total other Financing Sources (Uses)	12,154,682	-	-	(12,154,682)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (731,185)	$ (519,749)	$ (519,749)	$ (211,435)
FUND BALANCE, beginning of the year			7,672,405 **	
FUND BALANCES, END OF PERIOD			$ 7,152,656	

Capital Fund

	Budget	MTD Actual	YTD Actual	Over(under) Budget
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and use taxes	573,656	-	-	(573,656)
Payments in Lieu of taxes	-	-	-	-
State revenue	-	-	-	-
Occupation and franchise taxes	-	-	-	-
Hotel Occupation Tax				
Licenses and permits	-	-	-	-
Interest income	-	-	-	-
Recreation fees	-	-	-	-
Special Services	-	-	-	-
Grant Income	7,960,166	-	-	(7,960,166)
Other	1,276,000	95,056	95,056	(1,180,944)
Total Revenues	9,809,822	95,056	95,056	(9,714,766)
EXPENDITURES				
Current:				
Mayor and Council	-	-	-	-
Boards & Commissions	-	-	-	-
Public Buildings & Grounds				
Administration	-	-	-	-
Police and Animal Control	-	-	-	-
Fire	-	-	-	-
Community Development				
Public Works	-	-	-	-
Recreation	-	-	-	-
Library				
Human Resources				
Special Services & Tri-City Bus	-	-	-	-
Capital outlay	10,273,825	95,056	95,056	(10,178,769)
Debt service: (Warrants)				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	10,273,825	95,056	95,056	(10,178,769)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(464,003)	-	-	(464,003)
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	65,105	-	-	(65,105)
Bond/registered warrant proceeds	398,898	-	-	(398,898)
Total other Financing Sources (Uses)	464,003	-	-	(464,003)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			(292,031) **	
FUND BALANCES, END OF PERIOD			$ (292,031)	

*** FY10 Liability and Workers' Comp Insurance**

**** Preliminary Fund Balances**

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, 2009
8% 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	$ 104,418	$ 104,418	$ (1,349,708)	7%	$ 185,000	$ 8,029	$ 8,029	$ (176,971)	4%
Service charge and hook-up fees	250,000	7,900	7,900	(242,100)	3%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	1,657	1,657	(32,143)	5%
Grant	30,000	-	-	(30,000)	n/a	-	-	-	-	-
Miscellaneous	200	8	8	(193)	4%	300	70	70	-	23%
Total Revenues	1,734,326	112,325	112,325	(1,622,001)	6%	219,100	9,757	9,757	(209,114)	4%
EXPENDITURES										
General Administrative	388,427	34,726	34,726	(353,701)	9%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	23,500	1,676	1,676	(21,824)	7%
Maintenance	1,247,842	230,124	230,124	(1,017,718)	18%	185,771	20,278	20,278	(165,493)	11%
Production and distribution	-	-	-	-	-	134,122	16,045	16,045	(118,077)	12%
Capital Outlay	11,550	-	-	(11,550)	0%	5,000	-	-	(5,000)	0%
Debt Service:										
Principal	-	-	-	-	-	100,000	-	-	(100,000)	0%
Interest	-	-	-	-	-	28,178	-	-	(28,178)	0%
Total Expenditures	1,647,819	264,849	264,849	(1,382,970)	16%	476,571	37,998	37,998	(438,572)	8%
OPERATING INCOME (LOSS)	86,507	(152,524)	(152,524)	239,031	-	(257,471)	(28,242)	(28,242)	229,458	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	30,000	260	260	(29,740)	1%	25	19	19	(6)	74%
	30,000	260	260	(29,740)	1%	25	19	19	(6)	74%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	116,507	(152,264)	(152,264)	268,771	-	(257,446)	(28,223)	(28,223)	229,222	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	255,000			(255,000)	0%
NET INCOME (LOSS)	$ 116,507	$ (152,264)	$ (152,264)	$ 268,771	-	$ (2,446)	$ (28,223)	$ (28,223)	$ 25,778	-
NET ASSETS, Beginning of the year			4,867,515 *			9776		95,707 *		
NET ASSETS, End of the year			$ 4,715,251					$ 67,484		

*** Preliminary Net Assets**