CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ended April 30, 2010

58% 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	$ 1,742,741	$ 2,253,653	$ (2,580,353)	47%	$ 816,253	$ 309,207	$ 377,796	$ (438,458)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	191,213	1,389,792	(565,208)	71%	977,500	95,606	694,896	(282,604)	573,656	-	-	(573,656)
Payments in Lieu of taxes	90,000	-	-	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	915,403	97,798	628,238	(287,165)	69%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	214,534	539,703	(110,297)	83%	-			-	-	-	-	-
Hotel Occupation Tax	474,407	65,187	313,715	(160,692)	66%								
Licenses and permits	472,600	33,518	248,966	(223,634)	53%	-			-	-	-	-	-
Interest income	50,000	720	36,009	(13,991)	72%	75,000	1,444	54,490	(20,510)	-	-	-	-
Recreation fees	131,000	6,680	60,704	(70,296)	46%	-			-	-	-	-	-
Special Services	16,490	1,446	10,791	(5,699)	65%					-	-	-	-
Grant Income	348,059	3,702	62,197	(285,862)	18%	-			-	7,960,166	-	-	(7,960,166)
Other	2,418,256	106,012	267,766	(2,150,490)	11%	965,156	136,936	411,882	(553,274)	1,276,000	6,621	125,823	(1,150,177)
Total Revenues	12,355,222	2,463,551	5,811,535	(6,543,686)	47%	2,833,909	543,193	1,539,064	(1,294,845)	9,809,822	6,621	125,823	(9,683,999)
EXPENDITURES													
Current:													
Mayor and Council	182,262	10,595	73,106	(109,156)	40%	-	-	-	-	-	-	-	-
Boards & Commissions	10,685	421	10,065	(620)	94%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	532,224	51,442	254,680	(277,544)	48%								
Administration	706,494	84,656	389,786	(316,708)	55%	225,000	5,248	132,106	(92,894)	-	-	-	-
Police and Animal Control	3,607,692	355,672	2,000,102	(1,607,590)	55%	-	-	-	-	-	-	-	-
Fire	598,696	45,221	241,666	(357,030)	40%	-	-	-	-	-	-	-	-
Community Development	674,982	86,055	363,561	(311,421)	54%								
Public Works	2,864,921	262,327	1,607,495	(1,257,426)	56%	-	-	-	-	-	-	-	-
Recreation	610,485	48,927	260,627	(349,858)	43%	-	-	-	-	-	-	-	-
Library	634,871	69,993	319,151	(315,720)	50%								
Human Resources	457,321	7,244	367,363 *	(89,958)	80%								
Special Services & Tri-City Bus	80,676	7,057	33,574	(47,102)	42%	-	-	-	-	-	-	-	-
Capital outlay	406,816	9,371	143,249	(263,567)	35%	-	-	-	-	10,273,825	6,621	125,823	(10,148,002)
Debt service: (Warrants)						398,898	-	-	(398,898)				
Principal	-	-	-	-	-	13,545,000	80,000	12,985,390	(559,610)	-	-	-	-
Interest	-	-	-	-	-	1,550,878	123,149	771,449	(779,429)	-	-	-	-
Total Expenditures	11,368,125	1,038,980	6,064,425	(5,303,700)	53%	15,719,776	208,397	13,888,944	(1,830,832)	10,273,825	6,621	125,823	(10,148,002)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	987,097	1,424,571	(252,889)	1,239,986	-26%	(12,885,867)	334,796	(12,349,880)	(535,987)	(464,003)	-	-	(464,003)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(669,000)	-	-	669,000	-	395,784	-	-	(395,784)	65,105	-	-	(65,105)
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)	-	-	669,000	-	12,154,682	11,370,000	11,370,000	(784,682)	464,003	-	-	(464,003)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ 318,097	$ 1,424,571	$ (252,889)	$ 570,986	-	$ (731,185)	$ 11,704,796	$ (979,880)	$ 248,695	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,534,624					7,701,176				66,756	
FUND BALANCES, END OF PERIOD			$ 4,281,735					$ 6,721,296				$ 66,756	

* FY10 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 seven months ended April 30, 2010
58% 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	$ 128,185	$ 845,265	$ (608,861)	58%	$ 185,000	$ 35,083	$ 59,376	$ (125,624)	32%
Service charge and hook-up fees	250,000	9,900	64,215	(185,785)	26%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	4,741	8,044	(25,756)	24%
Grant	30,000	-	27,389	(2,611)	n/a	-	-	-	-	-
Miscellaneous	200	29	165	(35)	82%	300	26	141	-	47%
Total Revenues	1,734,326	138,114	937,034	(797,292)	54%	219,100	39,849	67,560	(151,380)	31%
EXPENDITURES										
General Administrative	388,427	42,868	215,322	(173,105)	55%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	23,500	5,194	11,398	(12,102)	49%
Maintenance	1,247,842	88,524	604,592	(643,250)	48%	185,771	16,956	96,817	(88,954)	52%
Production and distribution	-	-	-	-	-	134,122	10,969	58,783	(75,339)	44%
Capital Outlay	11,550	-	-	(11,550)	0%	5,000	-	-	(5,000)	0%
Debt Service:										
Principal	-	-	-	-	-	100,000	-	100,000	-	100%
Interest	-	-	-	-	-	28,178	-	15,426	(12,751)	55%
Total Expenditures	1,647,819	131,392	819,914	(827,905)	50%	476,571	33,119	282,424	(194,146)	59%
OPERATING INCOME (LOSS)	86,507	6,722	117,120	(30,613)	-	(257,471)	6,730	(214,864)	42,766	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	30,000	509	5,110	(24,890)	17%	25	15	108	83	431%
	30,000	509	5,110	(24,890)	17%	25	15	108	83	431%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	116,507	7,231	122,230	(5,723)	-	(257,446)	6,746	(214,756)	42,690	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	255,000	115,426	115,426	(139,574)	45%
NET INCOME (LOSS)	$ 116,507	$ 7,231	$ 122,230	$ (5,723)	-	$ (2,446)	$ 122,172	$ (99,330)	$ 96,884	-
NET ASSETS, Beginning of the year			4,611,811					185,927		
NET ASSETS, End of the year			$ 4,734,041					$ 86,597		