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, 2011
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	$ 5,611,688	$ 46,006	$ 46,006	$ (5,565,683)	1%	$ 530,769	$ 2,247	$ 2,247	$ (528,522)	$ -	$ -	$ -	$ -
Sales and use taxes	1,994,100	237,160	237,160	(1,756,940)	12%	997,050	118,580	118,580	(878,470)	-	-	-	-
Payments in Lieu of taxes	90,000		0	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	1,053,167	116,235	116,235	(936,932)	11%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	138,660	138,660	(511,340)	21%	-			-	-	-	-	-
Hotel Occupation Tax	651,583	70,934	70,934	(580,648)	11%								
Licenses and permits	489,250	45,762	45,762	(443,488)	9%	-			-	-	-	-	-
Interest income	10,000	734	734	(9,266)	7%	15,000	703	703	(14,297)	-	-	-	-
Recreation fees	124,000	3,682	3,682	(120,318)	3%	-			-	-	-	-	-
Special Services	16,500	2,140	2,140	(14,360)	13%					-	-	-	-
Grant Income	332,780	32,024	32,024	(300,756)	10%	-			-	937,072	126,705	126,705	(810,367)
Other	1,315,722	16,380	16,380	(1,299,342)	1%	2,186,290	558	558	(2,185,732)	129,927	38,253	38,253	(91,674)
Total Revenues	12,338,790	709,718	709,718	(11,629,072)	6%	3,729,109	122,088	122,088	(3,607,021)	1,066,999	164,957	164,957	(902,042)
EXPENDITURES													
Current:													
Mayor and Council	190,509	14,570	14,570	(175,939)	8%	-	-	-	-	-	-	-	-
Boards & Commissions	12,350	328	328	(12,022)	3%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	535,178	16,788	16,788	(518,390)	3%								
Administration	749,871	45,909	45,909	(703,962)	6%	65,000	29	29	(64,971)	-	-	-	-
Police and Animal Control	3,925,544	269,983	269,983	(3,655,561)	7%	-	-	-	-	-	-	-	-
Fire	623,203	31,539	31,539	(591,664)	5%	-	-	-	-	-	-	-	-
Community Development	647,801	42,559	42,559	(605,243)	7%								
Public Works	3,152,646	169,139	169,139	(2,983,507)	5%	-	-	-	-	-	-	-	-
Recreation	637,488	38,087	38,087	(599,401)	6%	-	-	-	-	-	-	-	-
Library	647,103	32,062	32,062	(615,041)	5%								
Human Resources	469,302	12,069	12,069	(457,233)	3%								
Special Services & Tri-City Bus	77,411	3,498	3,498	(73,913)	5%	-	-	-	-	-	-	-	-
Capital outlay	191,000	-	0	(191,000)	0%	-	-	-	-	3,512,838	164,958	164,958	(3,347,880)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,285,000	580,000	580,000	(1,705,000)	-	-	-	-
Interest	-	-	-	-	-	1,079,260	151,819	151,819	(927,441)	-	-	-	-
Total Expenditures	11,859,406	676,532	676,532	(11,182,874)	6%	3,429,260	731,849	731,849	(2,697,411)	3,512,838	164,958	164,958	(3,347,880)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	479,384	33,186	33,186	446,198	7%	299,849	(609,761)	(609,761)	909,610	(2,445,839)	(0)	(0)	(2,445,839)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,186,000)	-	-	1,186,000	-	(191,524)	-	-	191,524	1,293,868	-	-	(1,293,868)
Bond/registered warrant proceeds	-	-	-	-	-	-	-	-	-	1,151,971	-	-	(1,151,971)
Total other Financing Sources (Uses)	(1,186,000)	-	-	1,186,000	-	(191,524)	-	-	191,524	2,445,839	-	-	(2,445,839)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (706,616)	$ 33,186	$ 33,186	$ (739,802)	-	$ 108,325	$ (609,761)	$ (609,761)	$ 718,086	$ -	$ (0)	$ (0)	$ 0
FUND BALANCE, beginning of the year **			4,125,085					6,149,670				371,268	
FUND BALANCES, END OF PERIOD			$ 4,158,271					$ 5,539,909				$ 371,268	

****Preliminary due to accruals and audit adjustments**

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, 2011
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	$ 2,159,774	$ 194,823	$ 194,823	$ (1,964,951)	9%	$ 172,060	$ 11,835	$ 11,835	$ (160,225)	7%
Service charge and hook-up fees	125,000	23,494	23,494	(101,506)	19%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	34,500	2,023	2,023	(32,477)	6%
Grant	26,154	-	-	(26,154)	n/a	-	-	-	-	-
Miscellaneous	200	19	19	(181)	9%	300	27	27	-	9%
Total Revenues	2,311,128	218,336	218,336	(2,092,792)	9%	206,860	13,885	13,885	(192,702)	7%
EXPENDITURES										
General Administrative	451,684	31,739	31,739	(419,945)	7%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	31,330	1,200	1,200	(30,130)	4%
Maintenance	1,702,646	35,374	35,374	(1,667,272)	2%	221,883	12,955	12,955	(208,928)	6%
Production and distribution	-	-	-	-	-	148,564	7,896	7,896	(140,668)	5%
Capital Outlay	217,500	-	-	(217,500)	0%	-	-	-	-	0%
Debt Service:										
Principal	-	-	-	-	-	115,000	-	-	(115,000)	0%
Interest	-	-	-	-	-	16,458	-	-	(16,458)	0%
Total Expenditures	2,371,830	67,113	67,113	(2,304,717)	3%	533,235	22,051	22,051	(511,184)	4%
OPERATING INCOME (LOSS)	(60,702)	151,223	151,223	(211,925)	-	(326,375)	(8,166)	(8,166)	318,482	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	5,000	282	282	(4,718)	6%	25	8	8	(17)	32%
	5,000	282	282	(4,718)	6%	25	8	8	(17)	32%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(55,702)	151,505	151,505	(207,207)	-	(326,350)	(8,158)	(8,158)	318,192	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	310,000	-	-	(310,000)	0%
NET INCOME (LOSS)	$ (55,702)	$ 151,505	$ 151,505	$ (207,207)	-	$ (16,350)	$ (8,158)	$ (8,158)	$ (8,192)	-
NET ASSETS, Beginning of the year **			5,327,750					259,697		
NET ASSETS, End of the year			$ 5,479,255					$ 251,539		

****Preliminary due to accruals and audit adjustments**