CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the four months ended January 31, 2009
33% of the Fiscal Year

	General Fund				Debt Service Fund			Capital Fund		
	Budget (12 month)	Actual	Over(under) Budget	% of budget Used	Budget	Actual	Over(under) Budget	Budget	Actual	Over(under) Budget
REVENUES										
Property Taxes	$ 4,531,026	$ 268,661	$ (4,262,366)	6%	$ 761,601	$ 29,773	$ (731,828)	$ -	$ -	$ -
Sales and use taxes	1,955,000	605,818	(1,349,182)	31%	977,500	302,909	(674,591)	835,334	-	(835,334)
Payments in Lieu of taxes	90,000	-	(90,000)	0%	-		-	-	-	-
State revenue	1,070,440	356,159	(714,281)	33%	-	-	-	-	-	-
Occupation and franchise taxes	500,000	224,924	(275,076)	45%	-	-	-	-	-	-
Hotel Occupation Tax	872,400	125,972	(746,428)	14%						
Licenses and permits	637,000	229,391	(407,609)	36%	-	-	-	-	-	-
Interest income	50,000	20,208	(29,792)	40%	100,000	54,609	(45,391)	-	-	-
Recreation fees	151,000	19,139	(131,861)	13%	-	-	-	-	-	-
Special Services	27,295	5,474	(21,821)	20%				-		
Grant Income	182,750	47,873	(134,877)	26%	-	-	-	2,893,337	-	(2,893,337)
Other	176,000	104,801	(71,199)	60%	585,000	144,849	(440,151)	653,334	20,252	(633,082)
Total Revenues	10,242,911	2,008,419	(8,234,493)	20%	2,424,101	532,139	(1,891,962)	4,382,005	20,252	(4,361,753)
EXPENDITURES										
Current:										
Mayor and Council	140,996	37,618	(103,378)	27%	-	-	-	-	-	-
Boards & Commissions	10,025	1,792	(8,233)	18%	-	-	-	-	-	-
Public Buildings & Grounds	476,009	111,406	(364,604)	23%						
Administration	540,793	158,570	(382,224)	29%	90,000	3,930	(86,070)	-	-	-
Police and Animal Control	3,311,601	1,022,408	(2,289,193)	31%	-	-	-	-	-	-
Fire	514,198	107,074	(407,124)	21%	-	-	-	-	-	-
Community Development	639,075	176,555	(462,520)	28%						
Public Works	2,584,143	718,269	(1,865,874)	28%	-	-	-	-	-	-
Recreation	567,335	132,147	(435,188)	23%	-	-	-	-	-	-
Library	590,046	168,939	(421,107)	29%						
Human Resources	397,775	322,083 *	(75,692)	81%						
Special Services & Tri-City Bus	77,600	15,872	(61,728)	20%	-	-	-	-	-	-
Capital outlay	315,671	31,071	(284,600)	10%	-	-	-	6,560,859	20,252	(6,540,607)
Debt service:										
Principal	-	-	-	-	1,770,000	1,030,000	(740,000)	-	-	-
Interest	-	-	-	-	1,665,549	479,190	(1,186,359)	-	-	-
Total Expenditures	10,165,267	3,003,803	(7,161,464)	30%	3,525,549	1,513,120	(2,012,429)	6,560,859	20,252	(6,540,607)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	77,644	(995,385)	1,073,029	-1282%	(1,101,448)	(980,980)	(120,468)	(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)	$ (995,385)	$ 252,749	-	$ 507,644	(980,980)	$ 1,488,624	$ -	-	$ -
FUND BALANCE, beginning of the year **		4,408,942				7,506,967			(292,031)	
FUND BALANCES, END OF PERIOD		$ 3,413,557				$ 6,525,987			$ (292,031)	

* FY09 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 four months ended January 31, 2009
33% of the Fiscal Year

	Sewer Fund				Golf Course Fund			
	Budget	Actual	Over (Under) Budget	% of Budget Used	Budget	Actual	Over (Under) Budget	% of Budget Used
REVENUES								
User fees	$ 1,073,780	$ 381,678	$ (692,102)	36%	$ $ 175,000	$ 17,710	$ (157,290)	10%
Service charge and hook-up fees	300,000	54,943	(245,057)	18%	-	-	-	-
Merchandise sales	-	-	-	-	31,800	2,184	(29,616)	7%
Grant	50,000	-	(50,000)	n/a	-	-	-	-
Miscellaneous	200	87	(113)	43%	300	93		
Total Revenues	1,423,980	436,708	(987,272)	31%	207,100	19,987	(186,905)	10%
EXPENDITURES								
General Administrative	473,381	134,866	(338,515)	28%	-	-	-	-
Cost of merchandise sold	-	-	-	-	25,278	1,868	(23,410)	7%
Maintenance	1,141,633	425,333	(716,300)	37%	180,170	45,284	(134,886)	25%
Production and distribution	-	-	-	-	112,798	28,639	(84,159)	25%
Capital Outlay	2,900	3,550	650	122%	9,500	-	(9,500)	0%
Debt Service:								
Principal					95,000	95,000	-	100%
Interest	-	-	-	-	33,370	17,944	(15,426)	54%
Total Expenditures	1,617,914	563,749	(1,054,165)	35%	456,116	188,735	(267,381)	41%
OPERATING INCOME (LOSS)	(193,934)	(127,041)	(66,893)	-	(249,016)	(168,748)	80,475	-
NON-OPERATING REVENUE (EXPENSE)								
Interest income	35,000	8,017	(26,983)	23%	25	48	23	194%
	35,000	8,017	(26,983)	23%	25	48	23	194%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(158,934)	(119,024)	(39,910)	-	(248,991)	(168,699)	80,292	-
OTHER FINANCING SOURCES (USES)								
Operating transfers in (out)	-	-	-	-	238,000	112,944	(125,056)	47%
NET INCOME (LOSS)	$ (158,934)	(119,024)	$ (39,910)	-	$ $ (10,991)	$ (55,755)	$ 44,764	-
NET ASSETS, Beginning of the year *		4,941,018				132,490		
NET ASSETS, End of the year		$ 4,821,994				$ 76,735		

*** Preliminary Fund Balances**