CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the two months ended November 30, 2009
17% 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	$ 31,532	$ 104,570	$ (4,729,436)	2%	$ 816,253	$ 1,589	$ 10,253	$ (806,000)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	166,879	410,587	(1,544,413)	21%	977,500	83,439	205,294	(772,206)	573,656	-	-	(573,656)
Payments in Lieu of taxes	90,000	-	-	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	915,403	73,851	168,626	(746,777)	18%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	9,214	130,027	(519,973)	20%	-			-	-	-	-	-
Hotel Occupation Tax	474,407	43,872	101,781	(372,626)	21%								
Licenses and permits	472,600	16,320	56,140	(416,460)	12%	-			-	-	-	-	-
Interest income	50,000	28,886	29,577	(20,423)	59%	75,000	41,231	43,404	(31,596)	-	-	-	-
Recreation fees	131,000	1,587	5,200	(125,800)	4%	-			-	-	-	-	-
Special Services	16,490	1,429	3,891	(12,599)	24%					-	-	-	-
Grant Income	348,059	13,950	14,708	(333,351)	4%	-			-	7,960,166	-	-	(7,960,166)
Other	2,418,256	13,917	77,875	(2,340,381)	3%	965,156	126,028	137,822	(827,334)	1,276,000	39,253	134,309	(1,141,691)
Total Revenues	12,355,222	401,436	1,102,981	(11,252,241)	9%	2,833,909	252,288	396,773	(2,437,137)	9,809,822	39,253	134,309	(9,675,513)
EXPENDITURES													
Current:													
Mayor and Council	182,262	8,280	25,076	(157,186)	14%	-	-	-	-	-	-	-	-
Boards & Commissions	10,685	594	891	(9,794)	8%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	532,224	33,770	56,525	(475,699)	11%								
Administration	706,494	43,033	102,126	(604,368)	14%	225,000	126,745	127,259	(97,741)	-	-	-	-
Police and Animal Control	3,607,692	246,432	594,062	(3,013,630)	16%	-	-	-	-	-	-	-	-
Fire	598,696	21,435	57,737	(540,959)	10%	-	-	-	-	-	-	-	-
Community Development	674,982	53,009	129,288	(545,694)	19%								
Public Works	2,864,921	231,273	467,422	(2,397,499)	16%	-	-	-	-	-	-	-	-
Recreation	610,485	34,758	79,181	(531,304)	13%	-	-	-	-	-	-	-	-
Library	634,871	44,414	88,127	(546,744)	14%								
Human Resources	457,321	6,898	310,334 *	(146,987)	68%								
Special Services & Tri-City Bus	80,676	4,840	9,621	(71,055)	12%	-	-	-	-	-	-	-	-
Capital outlay	406,816	7,831	12,664	(394,152)	3%	-	-	-	-	10,273,825	39,253	134,309	(10,139,516)
Debt service: (Warrants)						398,898	-	-	(398,898)				
Principal	-	-	-	-	-	13,545,000	11,690,390	12,185,390	(1,359,610)	-	-	-	-
Interest	-	-	-	-	-	1,550,878	220,614	389,335	(1,161,543)	-	-	-	-
Total Expenditures	11,368,125	736,568	1,933,055	(9,435,070)	17%	15,719,776	12,037,749	12,701,983	(3,017,793)	10,273,825	39,253	134,309	(10,139,516)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	987,097	(335,132)	(830,074)	1,817,170	-84%	(12,885,867)	(11,785,461)	(12,305,211)	(580,656)	(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	$ (335,132)	$ (830,074)	$ 1,148,170	-	$ (731,185)	$ (415,461)	$ (935,211)	$ 204,026	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,615,354 **					7,672,405 **				(292,031) **	
FUND BALANCES, END OF PERIOD			$ 3,785,280					$ 6,737,194				$ (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 two months ended November 30, 2009
17% 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	$ 127,034	$ 231,452	$ (1,222,674)	16%	$ 185,000	$ 7,647	$ 15,676	$ (169,324)	8%
Service charge and hook-up fees	250,000	4,000	11,900	(238,100)	5%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	978	2,636	(31,164)	8%
Grant	30,000	-	-	(30,000)	n/a	-	-	-	-	-
Miscellaneous	200	35	43	(157)	21%	300	28	99	-	33%
Total Revenues	1,734,326	131,069	243,395	(1,490,931)	14%	219,100	8,654	18,410	(200,489)	8%
EXPENDITURES										
General Administrative	388,427	36,890	71,616	(316,812)	18%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	23,500	2,086	3,763	(19,737)	16%
Maintenance	1,247,842	39,962	270,085	(977,757)	22%	185,771	14,187	34,464	(151,307)	19%
Production and distribution	-	-	-	-	-	134,122	7,889	23,934	(110,188)	18%
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	76,851	341,701	(1,306,118)	21%	476,571	24,162	62,161	(414,410)	13%
OPERATING INCOME (LOSS)	86,507	54,218	(98,306)	184,813	-	(257,471)	(15,509)	(43,751)	213,921	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	30,000	1,270	1,530	(28,470)	5%	25	15	34	9	136%
	30,000	1,270	1,530	(28,470)	5%	25	15	34	9	136%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	116,507	55,488	(96,776)	213,283	-	(257,446)	(15,493)	(43,717)	213,729	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	255,000			(255,000)	0%
NET INCOME (LOSS)	$ 116,507	$ 55,488	$ (96,776)	$ 213,283	-	$ (2,446)	$ (15,493)	$ (43,717)	$ 41,271	-
NET ASSETS, Beginning of the year			4,867,515 *					95,707 *		
NET ASSETS, End of the year			$ 4,770,739					$ 51,990		

* Preliminary Net Assets