CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the three months ended December 31, 2009
25% 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	$ 27,360	$ 131,930	$ (4,702,077)	3%	$ 816,253	$ 1,014	$ 11,267	$ (804,986)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	148,747	559,334	(1,395,666)	29%	977,500	74,374	279,667	(697,833)	573,656	-	-	(573,656)
Payments in Lieu of taxes	90,000	-	-	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	915,403	93,590	262,216	(653,187)	29%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	7,064	137,091	(512,909)	21%	-			-	-	-	-	-
Hotel Occupation Tax	474,407	33,923	135,704	(338,703)	29%								
Licenses and permits	472,600	49,485	105,624	(366,976)	22%	-			-	-	-	-	-
Interest income	50,000	1,083	30,660	(19,340)	61%	75,000	1,371	44,776	(30,224)	-	-	-	-
Recreation fees	131,000	2,826	9,478	(121,522)	7%	-			-	-	-	-	-
Special Services	16,490	1,812	5,703	(10,787)	35%					-	-	-	-
Grant Income	348,059	284	14,993	(333,066)	4%	-			-	7,960,166	-	-	(7,960,166)
Other	2,418,256	22,899	94,970	(2,323,286)	4%	965,156	4,275	142,096	(823,060)	1,276,000	25,984	26,008	(1,249,992)
Total Revenues	12,355,222	389,074	1,487,703	(10,867,518)	12%	2,833,909	81,034	477,807	(2,356,103)	9,809,822	25,984	26,008	(9,783,814)
EXPENDITURES													
Current:													
Mayor and Council	182,262	14,114	27,231	(155,031)	15%	-	-	-	-	-	-	-	-
Boards & Commissions	10,685	465	1,187	(9,498)	11%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	532,224	45,845	91,935	(440,289)	17%								
Administration	706,494	47,416	147,924	(558,570)	21%	225,000	5,574	132,833	(92,167)	-	-	-	-
Police and Animal Control	3,607,692	260,478	847,156	(2,760,536)	23%	-	-	-	-	-	-	-	-
Fire	598,696	39,046	90,764	(507,932)	15%	-	-	-	-	-	-	-	-
Community Development	674,982	48,734	147,212	(527,770)	22%								
Public Works	2,864,921	205,268	628,914	(2,236,007)	22%	-	-	-	-	-	-	-	-
Recreation	610,485	31,567	105,656	(504,829)	17%	-	-	-	-	-	-	-	-
Library	634,871	38,657	119,020	(515,851)	19%								
Human Resources	457,321	10,895	317,366 *	(139,955)	69%								
Special Services & Tri-City Bus	80,676	3,604	12,633	(68,043)	16%	-	-	-	-	-	-	-	-
Capital outlay	406,816	8,500	16,331	(390,485)	4%	-	-	-	-	10,273,825	25,984	26,008	(10,247,817)
Debt service: (Warrants)						398,898	-	-	(398,898)				
Principal	-	-	-	-	-	13,545,000	530,000	12,715,390	(829,610)	-	-	-	-
Interest	-	-	-	-	-	1,550,878	219,010	608,345	(942,533)	-	-	-	-
Total Expenditures	11,368,125	754,589	2,553,329	(8,814,796)	22%	15,719,776	754,584	13,456,568	(2,263,208)	10,273,825	25,984	26,008	(10,247,817)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	987,097	(365,515)	(1,065,626)	2,052,722	-108%	(12,885,867)	(673,550)	(12,978,761)	92,895	(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	$ (365,515)	$ (1,065,626)	$ 1,383,722	-	$ (731,185)	$ 10,696,450	$ (1,608,761)	$ 877,577	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,615,354 **					7,672,405 **				(292,031) **	
FUND BALANCES, END OF PERIOD			$ 3,549,728					$ 6,063,644				$ (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 three months ended December 31, 2009
25% 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	$ 119,843	$ 351,294	$ (1,102,832)	24%	$ 185,000	$ 1,042	$ 16,717	$ (168,283)	9%
Service charge and hook-up fees	250,000	3,650	15,550	(234,450)	6%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	55	2,691	(31,109)	8%
Grant	30,000	-	-	(30,000)	n/a	-	-	-	-	-
Miscellaneous	200	28	71	(129)	35%	300	15	114	-	38%
Total Revenues	1,734,326	123,521	366,915	(1,367,411)	21%	219,100	1,112	19,522	(199,392)	9%
EXPENDITURES										
General Administrative	388,427	28,379	87,421	(301,006)	23%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	23,500	1,273	5,027	(18,473)	21%
Maintenance	1,247,842	28,474	212,649	(1,035,193)	17%	185,771	9,987	43,821	(141,950)	24%
Production and distribution	-	-	-	-	-	134,122	5,718	28,647	(105,475)	21%
Capital Outlay	11,550	-	-	(11,550)	0%	5,000	-	-	(5,000)	0%
Debt Service:										
Principal	-	-	-	-	-	100,000	100,000	100,000	-	100%
Interest	-	-	-	-	-	28,178	15,426	15,426	(12,751)	55%
Total Expenditures	1,647,819	56,852	300,070	(1,347,749)	18%	476,571	132,404	192,921	(283,649)	40%
OPERATING INCOME (LOSS)	86,507	66,668	66,845	19,662	-	(257,471)	(131,293)	(173,400)	84,257	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	30,000	394	1,924	(28,076)	6%	25	15	48	23	194%
	30,000	394	1,924	(28,076)	6%	25	15	48	23	194%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	116,507	67,063	68,769	47,738	-	(257,446)	(131,278)	(173,351)	84,094	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	255,000	115,426	115,426	(139,574)	45%
NET INCOME (LOSS)	$ 116,507	$ 67,063	$ 68,769	$ 47,738	-	$ (2,446)	$ (15,852)	$ (57,925)	$ 55,480	-
NET ASSETS, Beginning of the year			4,867,515 *					95,707 *		
NET ASSETS, End of the year			$ 4,936,284					$ 37,782		

*** Preliminary Net Assets**