CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the three months ended January 31, 2010
33% 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	$ 113,821	$ 465,115	$ (989,011)	32%	$ 185,000	$ 79	$ 16,796	$ (168,204)	9%
Service charge and hook-up fees	250,000	14,215	29,765	(220,235)	12%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	-	2,691	(31,109)	8%
Grant	30,000	27,389	27,389	(2,611)	n/a	-	-	-	-	-
Miscellaneous	200	24	95	(105)	47%	300	2	116	-	39%
Total Revenues	1,734,326	155,449	522,364	(1,211,962)	30%	219,100	81	19,603	(199,313)	9%
EXPENDITURES										
General Administrative	388,427	29,568	116,990	(271,437)	30%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	23,500	77	5,103	(18,397)	22%
Maintenance	1,247,842	76,139	288,788	(959,054)	23%	185,771	12,166	55,987	(129,784)	30%
Production and distribution	-	-	-	-	-	134,122	7,838	36,485	(97,637)	27%
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	105,707	405,778	(1,242,042)	25%	476,571	20,081	213,002	(263,568)	45%
OPERATING INCOME (LOSS)	86,507	49,742	116,587	(30,080)	-	(257,471)	(20,000)	(193,399)	64,256	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	30,000	492	2,416	(27,584)	8%	25	15	63	38	253%
	30,000	492	2,416	(27,584)	8%	25	15	63	38	253%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	116,507	50,234	119,003	(2,496)	-	(257,446)	(19,985)	(193,336)	64,109	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	255,000	115,426	115,426	(139,574)	45%
NET INCOME (LOSS)	$ 116,507	$ 50,234	$ 119,003	$ (2,496)	-	$ (2,446)	$ 95,441	$ (77,910)	$ 75,465	-
NET ASSETS, Beginning of the year			4,867,515 *					95,707 *		
NET ASSETS, End of the year			$ 4,986,518					$ 17,797		

*** Preliminary Net Assets**

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the three months ended January 31, 2010
33% 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	$ 131,330	$ 263,260	$ (4,570,747)	5%	$ 816,253	$ 19,262	$ 30,529	$ (785,724)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	188,667	748,002	(1,206,998)	38%	977,500	94,334	374,001	(603,499)	573,656	-	-	(573,656)
Payments in Lieu of taxes	90,000	-	-	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	915,403	96,684	358,900	(556,503)	39%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	95,876	232,967	(417,033)	36%	-			-	-	-	-	-
Hotel Occupation Tax	474,407	31,235	166,939	(307,468)	35%								
Licenses and permits	472,600	45,436	151,060	(321,540)	32%	-			-	-	-	-	-
Interest income	50,000	1,116	31,776	(18,224)	64%	75,000	1,394	46,169	(28,831)	-	-	-	-
Recreation fees	131,000	5,909	15,386	(115,614)	12%	-			-	-	-	-	-
Special Services	16,490	545	6,248	(10,242)	38%					-	-	-	-
Grant Income	348,059	30,545	45,538	(302,521)	13%	-			-	7,960,166	-	-	(7,960,166)
Other	2,418,256	16,931	111,900	(2,306,356)	5%	965,156	40,281	182,377	(782,779)	1,276,000	86,325	112,333	(1,163,667)
Total Revenues	12,355,222	644,274	2,131,977	(10,223,245)	17%	2,833,909	155,270	633,077	(2,200,833)	9,809,822	86,325	112,333	(9,697,489)
EXPENDITURES													
Current:													
Mayor and Council	182,262	18,782	46,012	(136,250)	25%	-	-	-	-	-	-	-	-
Boards & Commissions	10,685	6,773	7,960	(2,725)	75%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	532,224	34,397	126,332	(405,892)	24%								
Administration	706,494	61,278	209,202	(497,292)	30%	225,000	797	125,630	(99,370)	-	-	-	-
Police and Animal Control	3,607,692	274,088	1,121,244	(2,486,448)	31%	-	-	-	-	-	-	-	-
Fire	598,696	33,818	124,582	(474,114)	21%	-	-	-	-	-	-	-	-
Community Development	674,982	41,409	188,621	(486,361)	28%								
Public Works	2,864,921	278,213	907,128	(1,957,793)	32%	-	-	-	-	-	-	-	-
Recreation	610,485	32,236	137,892	(472,593)	23%	-	-	-	-	-	-	-	-
Library	634,871	48,244	167,263	(467,608)	26%								
Human Resources	457,321	10,731	328,097 *	(129,224)	72%								
Special Services & Tri-City Bus	80,676	5,152	17,785	(62,891)	22%	-	-	-	-	-	-	-	-
Capital outlay	406,816	39,442	55,773	(351,043)	14%	-	-	-	-	10,273,825	86,325	112,333	(10,161,492)
Debt service: (Warrants)						398,898	-	-	(398,898)				
Principal	-	-	-	-	-	13,545,000	-	12,715,390	(829,610)	-	-	-	-
Interest	-	-	-	-	-	1,550,878	2,565	610,910	(939,968)	-	-	-	-
Total Expenditures	11,368,125	884,562	3,437,891	(7,930,234)	30%	15,719,776	3,362	13,451,930	(2,267,846)	10,273,825	86,325	112,333	(10,161,492)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	987,097	(240,288)	(1,305,914)	2,293,011	-132%	(12,885,867)	151,908	(12,818,853)	(67,013)	(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	$ (240,288)	$ (1,305,914)	$ 1,624,011	-	$ (731,185)	$ 11,521,908	$ (1,448,853)	$ 717,669	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,615,354 **					7,672,405 **				(292,031) **	
FUND BALANCES, END OF PERIOD			$ 3,309,440					$ 6,223,552				$ (292,031)	

* FY10 Liability and Workers' Comp Insurance

** Preliminary Fund Balances