CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the nine months ended June 30, 2010
75% 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	$ 93,536	$ 2,772,723	$ (2,061,283)	57%	$ 816,253	$ 12,224	$ 534,275	$ (281,979)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	140,826	1,702,752	(252,248)	87%	977,500	70,413	851,376	(126,124)	573,656	-	-	(573,656)
Payments in Lieu of taxes	90,000	-	116,883	26,883	130%	-	-	-	-	-	-	-	-
State revenue	915,403	86,108	798,264	(117,139)	87%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	13,140	565,635	(84,365)	87%	-			-	-	-	-	-
Hotel Occupation Tax	474,407	58,780	426,914	(47,493)	90%								
Licenses and permits	472,600	71,572	353,688	(118,912)	75%	-			-	-	-	-	-
Interest income	50,000	3,739	45,470	(4,530)	91%	75,000	11,409	73,164	(1,836)	-	-	-	-
Recreation fees	131,000	22,326	87,896	(43,104)	67%	-			-	-	-	-	-
Special Services	16,490	1,747	13,821	(2,669)	84%					-	-	-	-
Grant Income	348,059	4,449	69,993	(278,066)	20%	-			-	7,960,166	-	-	(7,960,166)
Other	2,418,256	22,023	454,114	(1,964,142)	19%	965,156	250,825	621,412	(343,744)	1,276,000	54,842	184,199	(1,091,801)
Total Revenues	12,355,222	518,246	7,408,153	(4,947,069)	60%	2,833,909	344,872	2,080,227	(753,683)	9,809,822	54,842	184,199	(9,625,623)
EXPENDITURES													
Current:													
Mayor and Council	182,262	12,638	93,159	(89,103)	51%	-	-	-	-	-	-	-	-
Boards & Commissions	10,685	700	10,873	188	102%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	532,224	40,592	335,140	(197,084)	63%								
Administration	706,494	44,463	482,451	(224,043)	68%	225,000	3,854	136,642	(88,358)	-	-	-	-
Police and Animal Control	3,607,692	267,938	2,541,097	(1,066,595)	70%	-	-	-	-	-	-	-	-
Fire	598,696	27,618	297,085	(301,611)	50%	-	-	-	-	-	-	-	-
Community Development	674,982	58,790	470,481	(204,501)	70%								
Public Works	2,864,921	244,147	2,072,580	(792,341)	72%	-	-	-	-	-	-	-	-
Recreation	610,485	58,084	360,796	(249,689)	59%	-	-	-	-	-	-	-	-
Library	634,871	45,851	410,291	(224,580)	65%								
Human Resources	457,321	4,718	380,518 *	(76,803)	83%								
Special Services & Tri-City Bus	80,676	5,301	43,399	(37,277)	54%	-	-	-	-	-	-	-	-
Capital outlay	406,816	14,172	176,538	(230,278)	43%	-	-	-	-	10,273,825	54,842	184,199	(10,089,626)
Debt service: (Warrants)						398,898	-	-	(398,898)				
Principal	-	-	-	-	-	13,545,000	30,000	13,015,390	(529,610)				
Interest	-	-	-	-	-	1,550,878	215,435	1,232,811	(318,067)	-	-	-	-
Total Expenditures	11,368,125	825,012	7,674,409	(3,693,716)	68%	15,719,776	249,289	14,384,843	(1,334,933)	10,273,825	54,842	184,199	(10,089,626)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	987,097	(306,767)	(266,256)	1,253,353	-27%	(12,885,867)	95,583	(12,304,616)	(581,251)	(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	$ (306,767)	$ (266,256)	$ 584,353	-	$ (731,185)	$ 11,465,583	$ (934,616)	$ 203,431	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,534,624					7,701,176				66,756	
FUND BALANCES, END OF PERIOD			$ 4,268,368					$ 6,766,560				$ 66,756	

* FY10 Liability and Workers' Comp Insurance

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the nine months ended May 30, 2010
75% 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	$ 116,896	$ 1,082,125	$ (372,001)	74%	$ 185,000	$ 36,373	$ 128,668	$ (56,332)	70%
Service charge and hook-up fees	250,000	12,472	89,722	(160,278)	36%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	9,508	22,806	(10,994)	67%
Grant	30,000	-	27,389	(2,611)	n/a	-	-	-	-	-
Miscellaneous	200	20	206	6	103%	300	53	264	-	88%
Total Revenues	1,734,326	129,388	1,199,441	(534,885)	69%	219,100	45,935	151,739	(67,326)	69%
EXPENDITURES										
General Administrative	388,427	28,656	271,372	(117,055)	70%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	23,500	6,047	21,142	(2,358)	90%
Maintenance	1,247,842	80,269	766,950	(480,892)	61%	185,771	15,982	131,237	(54,534)	71%
Production and distribution	-	-	-	-	-	134,122	12,260	81,706	(52,416)	61%
Capital Outlay	11,550	-	-	(11,550)	0%	5,000	-	-	(5,000)	0%
Debt Service:										
Principal	-	-	-	-	-	100,000	-	100,000	-	100%
Interest	-	-	-	-	-	28,178	12,751	28,178	-	100%
Total Expenditures	1,647,819	108,925	1,038,322	(609,497)	63%	476,571	47,041	362,262	(114,308)	76%
OPERATING INCOME (LOSS)	86,507	20,464	161,119	(74,612)	-	(257,471)	(1,106)	(210,524)	46,983	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	30,000	342	7,238	(22,762)	24%	25	14	135	110	540%
	30,000	342	7,238	(22,762)	24%	25	14	135	110	540%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	116,507	20,806	168,357	(51,850)	-	(257,446)	(1,092)	(210,389)	47,057	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	255,000	12,751	128,178	(126,823)	50%
NET INCOME (LOSS)	$ 116,507	$ 20,806	$ 168,357	$ (51,850)	-	$ (2,446)	$ 11,659	$ (82,211)	$ 79,766	-
NET ASSETS, Beginning of the year			4,611,811					185,927		
NET ASSETS, End of the year			$ 4,780,168					$ 103,716		