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, 2011
75% of the Fiscal Year

General Fund

	Budget (12 month)	MTD Actual	YTD Actual	Over(under) Budget	% of budget Used
REVENUES					
Property Taxes	$ 5,286,478	$ 83,061	$ 3,009,568	$ (2,276,910)	57%
Sales and use taxes	1,955,000	91,126	1,865,915	(89,085)	95%
Payments in Lieu of taxes	90,000		155,929	65,929	173%
State revenue	903,298	105,531	868,085	(35,213)	96%
Occupation and franchise taxes	650,000	11,872	633,026	(16,974)	97%
Hotel Occupation Tax	612,105	55,487	448,586	(163,519)	73%
Licenses and permits	389,500	66,808	472,245	82,745	121%
Interest income	50,000	1,413	7,505	(42,495)	15%
Recreation fees	123,500	26,738	104,172	(19,328)	84%
Special Services	16,490	782	16,163	(327)	98%
Grant Income	207,349	7,143	90,144	(117,205)	43%
Other	1,656,622	23,169	448,864	(1,207,758)	27%
Total Revenues	11,940,342	473,130	8,120,202	(3,820,139)	68%
EXPENDITURES					
Current:					
Mayor and Council	174,121	5,269	69,921	(104,200)	40%
Boards & Commissions	11,095	476	5,055	(6,040)	46%
Public Buildings & Grounds	534,767	37,545	333,828	(200,939)	62%
Administration	716,418	101,485	600,484	(115,934)	84%
Police and Animal Control	3,773,149	241,230	2,712,247	(1,060,902)	72%
Fire	654,933	43,257	321,560	(333,373)	49%
Community Development	645,161	35,288	422,792	(222,369)	66%
Public Works	3,104,841	236,862	2,225,027	(879,814)	72%
Recreation	647,567	65,615	399,271	(248,296)	62%
Library	651,541	49,527	442,247	(209,294)	68%
Human Resources	469,559	5,259	384,750 *	(84,809)	82%
Special Services & Tri-City Bus	76,756	4,444	48,077	(28,679)	63%
Capital outlay	408,370	25,285	200,379	(207,991)	49%
Debt service: (Warrants)					
Principal	-	-	-	-	-
Interest	-	-	-	-	-
Total Expenditures	11,868,278	851,541	8,165,637	(3,702,642)	69%
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	72,064	(378,410)	(45,434)	117,498	-63%
OTHER FINANCING SOURCES (USES)					
Operating transfers in (out)	(1,343,400)	-	-	1,343,400	-
Bond/registered warrant proceeds		-	-	-	-
Total other Financing Sources (Uses)	(1,343,400)	-	-	1,343,400	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (1,271,336)	$ (378,410)	$ (45,434)	$ (1,225,902)	-
FUND BALANCE, beginning of the year			4,329,223		
FUND BALANCES, END OF PERIOD			$ 4,283,789		

Debt Service Fund

	Budget	MTD Actual	YTD Actual	Over(under) Budget
REVENUES				
Property Taxes	$ 526,071	$ 6,554	$ 317,044	$ (209,028)
Sales and use taxes	977,500	45,563	932,957	(44,543)
Payments in Lieu of taxes	-	-	-	-
State revenue	-			-
Occupation and franchise taxes	-			-
Hotel Occupation Tax				
Licenses and permits	-			-
Interest income	75,000	2,141	13,048	(61,952)
Recreation fees	-			-
Special Services				
Grant Income	-			-
Other	1,885,000	241,189	547,545	(1,337,455)
Total Revenues	3,463,571	295,447	1,810,594	(1,652,978)
EXPENDITURES				
Current:				
Mayor and Council	-	-	-	-
Boards & Commissions	-	-	-	-
Public Buildings & Grounds				
Administration	90,000	43,352	48,308	(41,692)
Police and Animal Control	-	-	-	-
Fire	-	-	-	-
Community Development				
Public Works	-	-	-	-
Recreation	-	-	-	-
Library				
Human Resources				
Special Services & Tri-City Bus	-	-	-	-
Capital outlay	-	-	-	-
Debt service: (Warrants)	-	-	-	-
Principal	2,290,000	35,000	2,170,000	(120,000)
Interest	1,309,098	204,196	1,169,462	(139,635)
Total Expenditures	3,689,098	282,548	3,387,770	(301,327)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(225,526)	12,898	(1,577,177)	1,351,650
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	(835,114)	-	-	835,114
Bond/registered warrant proceeds	-	-	-	-
Total other Financing Sources (Uses)	(835,114)	-	-	835,114
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (1,060,640)	$ 12,898	$ (1,577,177)	$ 516,536
FUND BALANCE, beginning of the year			7,552,573	
FUND BALANCES, END OF PERIOD			$ 5,975,396	

Capital Fund

	Budget	MTD Actual	YTD Actual	Over(under) Budget
REVENUES				
Property Taxes	$ -	$ -	$ -	$ -
Sales and use taxes	1,567,550	-	-	(1,567,550)
Payments in Lieu of taxes	-	-	-	-
State revenue	-	-	-	-
Occupation and franchise taxes	-	-	-	-
Hotel Occupation Tax				
Licenses and permits	-	-	-	-
Interest income	-	-	-	-
Recreation fees	-	-	-	-
Special Services	-	-	-	-
Grant Income	3,141,543	245,884	3,392,888	251,345
Other	97,500	-	-	(97,500)
Total Revenues	4,806,593	245,884	3,392,888	(1,413,705)
EXPENDITURES				
Current:				
Mayor and Council	-	-	-	-
Boards & Commissions	-	-	-	-
Public Buildings & Grounds				
Administration	-	-	-	-
Police and Animal Control	-	-	-	-
Fire	-	-	-	-
Community Development				
Public Works	-	-	-	-
Recreation	-	-	-	-
Library				
Human Resources				
Special Services & Tri-City Bus	-	-	-	-
Capital outlay	5,801,698	245,884	3,392,888	(2,408,810)
Debt service: (Warrants)				
Principal	-	-	-	-
Interest	-	-	-	-
Total Expenditures	5,801,698	245,884	3,392,888	(2,408,810)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(995,105)	-	-	(995,105)
OTHER FINANCING SOURCES (USES)				
Operating transfers in (out)	260,105	-	-	(260,105)
Bond/registered warrant proceeds	735,000	-	-	(735,000)
Total other Financing Sources (Uses)	995,105	-	-	(995,105)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			371,268	
FUND BALANCES, END OF PERIOD			$ 371,268	

*** FY11 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 June 30, 2011
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	$ 1,873,922	$ 157,620	$ 1,360,597	$ (513,325)	73%	$ 190,000	$ 37,367	$ 136,152	$ (53,848)	72%
Service charge and hook-up fees	125,000	18,000	303,246	178,246	243%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	7,627	20,029	(13,771)	59%
Grant	-	-	36,154	36,154	n/a	-	-	-	-	-
Miscellaneous	200	19	219	19	109%	300	58	275	-	92%
Total Revenues	1,999,122	175,639	1,700,216	(298,906)	85%	224,100	45,052	156,456	(67,619)	70%
EXPENDITURES										
General Administrative	446,776	28,906	317,685	(129,091)	71%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	26,950	4,547	19,433	(7,517)	72%
Maintenance	1,500,772	170,345	921,919	(578,853)	61%	204,953	16,761	142,593	(62,360)	70%
Production and distribution	-	-	-	-	-	141,658	11,970	83,709	(57,949)	59%
Capital Outlay	79,250	25,998	29,108	(50,142)	37%	7,000	-	5,932	(1,068)	85%
Debt Service:										
Principal	-	-	-	-	-	110,000	-	110,000	-	100%
Interest	-	-	-	-	-	22,533	9,782	22,533	0	100%
Total Expenditures	2,026,798	225,248	1,268,711	(758,087)	63%	513,093	43,059	384,199	(128,894)	75%
OPERATING INCOME (LOSS)	(27,676)	(49,610)	431,504	(459,180)	-	(288,993)	1,993	(227,743)	61,275	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	10,000	350	4,201	(5,799)	42%	25	3	19	(6)	74%
	10,000	350	4,201	(5,799)	42%	25	3	19	(6)	74%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(17,676)	(49,260)	435,705	(453,381)	-	(288,968)	1,996	(227,724)	61,244	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	270,000	9,782	132,533	(137,467)	49%
NET INCOME (LOSS)	$ (17,676)	$ (49,260)	$ 435,705	$ (453,381)	-	$ (18,968)	$ 11,778	$ (95,191)	$ 76,223	-
NET ASSETS, Beginning of the year			4,839,878					239,251		
NET ASSETS, End of the year			$ 5,275,583					$ 144,060		