CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the twelve months ended September 30, 2011
100% 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	$ 5,286,478	$ 329,887	$ 5,270,326	$ (16,152)	100%	$ 526,071	$ 31,143	$ 546,374	$ 20,303	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	190,190	2,494,125	539,125	128%	977,500	95,095	1,247,062	269,562	1,567,550	1,096,843	1,096,843	(470,707)
Payments in Lieu of taxes	90,000		155,929	65,929	173%	-	-	-	-	-	-	-	-
State revenue	903,298	89,449	1,164,493	261,195	129%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	12,466	814,993	164,993	125%	-			-	-	-	-	-
Hotel Occupation Tax	612,105	70,058	681,345	69,240	111%								
Licenses and permits	389,500	52,968	598,004	208,504	154%	-			-	-	-	-	-
Interest income	50,000	432	10,423	(39,577)	21%	75,000	933	15,543	(59,457)	-	-	-	-
Recreation fees	123,500	4,861	167,073	43,573	135%	-			-	-	-	-	-
Special Services	16,490	1,994	24,245	7,755	147%					-	-	-	-
Grant Income	207,349	6,967	138,616	(68,733)	67%	-			-	3,141,543	510,734	2,700,558	(440,985)
Other	1,656,622	36,441	1,106,962	(549,659)	67%	1,885,000	9,002	9,187,271	7,302,271	97,500	12,000	27,768	(69,732)
Total Revenues	11,940,342	795,715	12,626,536	686,195	106%	3,463,571	136,172	10,996,249	7,532,678	4,806,593	1,619,577	3,825,169	(981,424)
EXPENDITURES													
Current:													
Mayor and Council	174,121	35,870	122,204	(51,917)	70%	-	-	-	-	-	-	-	-
Boards & Commissions	11,095	321	6,124	(4,971)	55%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	534,767	55,327	471,301	(63,466)	88%								
Administration	716,418	77,196	822,758	106,340	115%	90,000	446	105,572	15,572	-	-	-	-
Police and Animal Control	3,773,149	410,495	3,716,346	(56,803)	98%	-	-	-	-	-	-	-	-
Fire	654,933	69,581	456,361	(198,572)	70%	-	-	-	-	-	-	-	-
Community Development	645,161	104,102	642,427	(2,734)	100%								
Public Works	3,104,841	457,766	3,197,712	92,871	103%	-	-	-	-	-	-	-	-
Recreation	647,567	66,200	599,374	(48,193)	93%	-	-	-	-	-	-	-	-
Library	651,541	67,735	609,893	(41,648)	94%								
Human Resources	469,559	11,734	416,523 *	(53,036)	89%								
Special Services & Tri-City Bus	76,756	9,401	67,729	(9,027)	88%	-	-	-	-	-	-	-	-
Capital outlay	408,370	190,344	390,723	(17,647)	96%	-	-	-	-	5,801,698	112,824	3,926,854	(1,874,844)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,290,000	-	10,720,000	8,430,000	-	-	-	-
Interest	-	-	-	-	-	1,309,098	44,246	1,249,173	(59,925)	-	-	-	-
Total Expenditures	11,868,278	1,556,072	11,519,475	(348,803)	97%	3,689,098	44,692	12,074,745	8,385,648	5,801,698	112,824	3,926,854	(1,874,844)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	72,064	(760,357)	1,107,061	(1,034,997)	1536%	(225,526)	91,480	(1,078,496)	852,970	(995,105)	1,506,753	(101,685)	(893,420)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,343,400)	(1,250,283)	(1,311,200)	32,200	-	(835,114)	(324,407)	(324,407)	510,707	260,105	101,685	101,685	(158,420)
Bond/registered warrant proceeds		-	-	-	-	-	-	-	-	735,000	-	-	(735,000)
Total other Financing Sources (Uses)	(1,343,400)	(1,250,283)	(1,311,200)	32,200	-	(835,114)	(324,407)	(324,407)	510,707	995,105	101,685	101,685	(893,420)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (1,271,336)	$ (2,010,639)	$ (204,138)	$ (1,067,198)	-	$ (1,060,640)	$ (232,927)	$ (1,402,903)	$ 342,263	$ -	$ 1,608,438	$ -	$ -
FUND BALANCE, beginning of the year			4,329,223					7,552,573				371,268	
FUND BALANCES, END OF PERIOD **			$ 4,125,085					$ 6,149,670				$ 371,268	

*** FY11 Liability and Workers' Comp Insurance**

****Preliminary due to accruals and audit adjustments**

CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the twelve months ended September 30, 2011
100% 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	$ 187,505	$ 1,891,695	$ 17,773	101%	$ 190,000	$ 21,537	$ 227,405	$ 37,405	120%
Service charge and hook-up fees	125,000	25,192	374,376	249,376	300%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	4,440	38,918	5,118	115%
Grant	-	-	36,154	36,154	n/a	-	-	-	-	-
Miscellaneous	200	17	268	68	134%	300	61	450	-	150%
Total Revenues	1,999,122	212,713	2,302,492	303,370	115%	224,100	26,038	266,773	42,523	119%
EXPENDITURES										
General Administrative	446,776	47,103	435,958	(10,818)	98%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	26,950	3,375	29,003	2,053	108%
Maintenance	1,500,772	156,034	1,307,522	(193,250)	87%	204,953	26,220	204,838	(115)	100%
Production and distribution	-	-	-	-	-	141,658	14,535	124,061	(17,596)	88%
Capital Outlay	79,250	1,667	77,037	(2,213)	97%	7,000	-	5,932	(1,068)	85%
Debt Service:										
Principal	-	-	-	-	-	110,000	-	110,000	-	100%
Interest	-	-	-	-	-	22,533	-	22,533	-	100%
Total Expenditures	2,026,798	204,804	1,820,517	(206,281)	90%	513,093	44,129	496,367	(16,726)	97%
OPERATING INCOME (LOSS)	(27,676)	7,908	481,974	(509,650)	-	(288,993)	(18,091)	(229,593)	59,250	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	10,000	137	5,897	(4,103)	59%	25	10	39	14	155%
	10,000	137	5,897	(4,103)	59%	25	10	39	14	155%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(17,676)	8,046	487,872	(505,548)	-	(288,968)	(18,081)	(229,554)	59,414	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	270,000	117,467	250,000	(20,000)	93%
NET INCOME (LOSS)	$ (17,676)	$ 8,046	$ 487,872	$ (505,548)	-	$ (18,968)	$ 99,386	$ 20,446	$ (39,414)	-
NET ASSETS, Beginning of the year			4,839,878					239,251		
NET ASSETS, End of the year **			$ 5,327,750					$ 259,697		

****Preliminary due to accruals and audit adjustments**