CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the ten months ended July 31, 2009
83% 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	$ 4,531,026	$ 148,866	$ 2,776,984	$ (1,754,043)	61%	$ 761,601	$ 22,214	$ 455,964	$ (305,637)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	160,071	1,806,484	(148,516)	92%	977,500	80,035	903,242	(74,258)	835,334	-	-	(835,334)
Payments in Lieu of taxes	90,000	-	100,776	10,776	112%	-	-	18,178	18,178	-	-	-	-
State revenue	1,070,440	98,055	911,617	(158,823)	85%	-		-	-	-	-	-	-
Occupation and franchise taxes	500,000	132,521	688,165	188,165	138%	-		-	-	-	-	-	-
Hotel Occupation Tax	872,400	80,702	377,837	(494,563)	43%								
Licenses and permits	637,000	53,872	503,005	(133,995)	79%	-		-	-	-	-	-	-
Interest income	50,000	1,343	34,645	(15,355)	69%	100,000	1,976	83,695	(16,305)	-	-	-	-
Recreation fees	151,000	22,202	118,968	(32,032)	79%	-		-	-	-	-	-	-
Special Services	27,295	2,140	14,378	(12,917)	53%					-			
Grant Income	182,750	0	88,486	(94,264)	48%	-		-	-	2,893,337	-	-	(2,893,337)
Other	176,000	13,252	223,964	47,964	127%	585,000	19,919	958,878	373,878	653,334	17,558	249,507	(403,827)
Total Revenues	10,242,911	713,025	7,645,308	(2,597,603)	75%	2,424,101	124,145	2,419,957	(4,144)	4,382,005	17,558	249,507	(4,132,498)
EXPENDITURES													
Current:													
Mayor and Council	140,996	12,169	93,101	(47,895)	66%	-	-	-		-	-	-	-
Boards & Commissions	10,025	672	5,542	(4,483)	55%	-	-	-		-	-	-	-
Public Buildings & Grounds	476,009	33,405	326,892	(149,117)	69%								
Administration	540,793	36,101	430,923	(109,870)	80%	90,000	(1,160)	16,339	(73,661)	-	-	-	-
Police and Animal Control	3,311,601	245,325	2,587,101	(724,500)	78%	-	-	-		-	-	-	-
Fire	514,198	26,081	318,969	(195,229)	62%	-	-	-		-	-	-	-
Community Development	639,075	53,764	506,481	(132,595)	79%								
Public Works	2,584,143	209,149	1,976,614	(607,529)	76%	-	-	-		-	-	-	-
Recreation	567,335	68,650	417,160	(150,175)	74%	-	-	-		-	-	-	-
Library	590,046	38,629	435,421	(154,625)	74%								
Human Resources	397,775	4,234	359,843 *	(37,932)	90%								
Special Services & Tri-City Bus	77,600	4,636	45,376	(32,224)	58%	-	-	-		-	-	-	-
Capital outlay	315,671	26,134	125,147	(190,524)	40%	-	-	-		6,560,859	17,558	249,507	(6,311,352)
Debt service: (Warrants)						1,475,000	-	378,374	(1,096,626)				
Principal	-	-	-	-	-	1,770,000	175,000	1,660,000	(110,000)	-	-	-	-
Interest	-	-	-	-	-	1,665,549	63,559	1,257,129	(408,420)	-	-	-	-
Total Expenditures	10,165,267	758,950	7,628,571	(2,536,696)	75%	5,000,549	237,399	3,311,841	(1,688,708)	6,560,859	17,558	249,507	(6,311,352)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	77,644	(45,925)	16,737	60,907	22%	(2,576,448)	(113,254)	(891,884)	(1,684,564)	(2,178,854)	-	-	(2,178,854)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(820,280)	-	-	820,280	-	134,092	-	-	(134,092)	118,854	-	-	(118,854)
Bond/registered warrant proceeds		-	-	-	-	1,475,000	-	-	(1,475,000)	2,060,000	-	-	(2,060,000)
Total other Financing Sources (Uses)	(820,280)	-	-	820,280	-	1,609,092	-	-	(1,609,092)	2,178,854	-	-	(2,178,854)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (742,636)	$ (45,925)	$ 16,737	$ (759,373)	-	$ (967,356)	$ (113,254)	$ (891,884)	$ (75,472)	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,523,855					7,508,967				(292,031)	
FUND BALANCES, END OF PERIOD			$ 4,540,592					$ 6,617,083				$ (292,031)	

*** FY09 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 ten months ended July 31, 2009
83% 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	$ 1,073,780	$ 97,478	$ 973,329	$ (100,451)	91%	$ 175,000	$ 39,739	$ 172,302	$ (2,698)	98%
Service charge and hook-up fees	300,000	24,150	179,989	(120,011)	60%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	31,800	7,674	29,826	(1,974)	94%
Grant	50,000	-	27,980	(22,020)	n/a	-	-	-	-	-
Miscellaneous	200	12	199	(1)	100%	300	48	254	-	85%
Total Revenues	1,423,980	121,640	1,181,497	(242,483)	83%	207,100	47,461	202,382	(4,672)	98%
EXPENDITURES										
General Administrative	473,381	36,654	423,584	(49,797)	89%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	25,278	4,487	21,537	(3,741)	85%
Maintenance	1,141,633	86,525	756,404	(385,229)	66%	180,170	15,079	122,621	(57,549)	68%
Production and distribution	-	-	-	-	-	112,798	13,631	83,102	(29,696)	74%
Capital Outlay	2,900	-	3,550	650	122%	9,500	-	2,285	(7,215)	24%
Debt Service:										
Principal	-	-	-	-	-	95,000	-	95,000	-	100%
Interest	-	-	-	-	-	33,370	-	33,370	-	100%
Total Expenditures	1,617,914	123,179	1,183,537	(434,377)	73%	456,116	33,197	357,916	(98,200)	78%
OPERATING INCOME (LOSS)	(193,934)	(1,539)	(2,040)	(191,894)	-	(249,016)	14,264	(155,534)	93,528	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	35,000	355	13,223	(21,777)	38%	25	8	78	53	312%
	35,000	355	13,223	(21,777)	38%	25	8	78	53	312%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(158,934)	(1,184)	11,183	(170,117)	-	(248,991)	14,272	(155,456)	93,535	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	238,000	128,370	128,370	(109,630)	54%
NET INCOME (LOSS)	$ (158,934)	$ (1,184)	$ 11,183	$ (170,117)	-	$ (10,991)	$ 142,642	$ (27,085)	$ 16,094	-
NET ASSETS, Beginning of the year			4,962,384					124,229		
NET ASSETS, End of the year			$ 4,973,567					$ 97,144		