CITY OF LAVISTA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-PROPRIETARY FUNDS
BUDGET AND ACTUAL
For the eleven months ended August 31, 2009
92% 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	$ 87,689	$ 1,061,018	$ (12,762)	99%	$ 175,000	$ 38,616	$ 210,870	$ 35,870	120%
Service charge and hook-up fees	300,000	10,500	190,489	(109,511)	63%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	31,800	7,605	37,477	5,677	118%
Grant	50,000	-	27,980	(22,020)	n/a	-	-	-	-	-
Miscellaneous	200	12	211	11	106%	300	69	323	-	108%
Total Revenues	1,423,980	98,201	1,279,698	(144,282)	90%	207,100	46,289	248,671	41,548	120%
EXPENDITURES										
General Administrative	473,381	35,637	459,221	(14,160)	97%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	25,278	3,415	24,953	(325)	99%
Maintenance	1,141,633	127,500	883,904	(257,729)	77%	180,170	14,849	137,470	(42,700)	76%
Production and distribution	-	-	-	-	-	112,798	15,802	98,904	(13,894)	88%
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	163,137	1,346,674	(271,240)	83%	456,116	34,066	391,982	(64,134)	86%
OPERATING INCOME (LOSS)	(193,934)	(64,936)	(66,976)	(126,958)	-	(249,016)	12,223	(143,311)	105,682	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	35,000	1,769	14,992	(20,008)	43%	25	5	83	58	333%
	35,000	1,769	14,992	(20,008)	43%	25	5	83	58	333%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(158,934)	(63,167)	(51,984)	(106,950)	-	(248,991)	12,228	(143,227)	105,764	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	238,000	128,370	128,370	(109,630)	54%
NET INCOME (LOSS)	$ (158,934)	$ (63,167)	$ (51,984)	$ (106,950)	-	$ (10,991)	$ 140,599	$ (14,857)	$ 3,866	-
NET ASSETS, Beginning of the year			4,962,384					124,229		
NET ASSETS, End of the year			$ 4,910,400					$ 109,372		

CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the eleven months ended August 31, 2009
92% 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	$ 1,498,809	$ 4,275,793	$ (255,234)	94%	$ 761,601	$ 265,208	$ 721,171	$ (40,429)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	165,852	1,972,336	17,336	101%	977,500	82,926	986,168	8,668	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	65,939	977,556	(92,884)	91%	-		-	-	-	-	-	-
Occupation and franchise taxes	500,000	11,761	699,926	199,926	140%	-		-	-	-	-	-	-
Hotel Occupation Tax	872,400	53,153	430,989	(441,411)	49%								
Licenses and permits	637,000	39,446	542,451	(94,549)	85%	-		-	-	-	-	-	-
Interest income	50,000	4,267	38,912	(11,088)	78%	100,000	4,393	88,088	(11,912)	-	-	-	-
Recreation fees	151,000	26,159	144,321	(6,679)	96%	-		-	-	-	-	-	-
Special Services	27,295	1,531	15,910	(11,385)	58%					-			
Grant Income	182,750	13,558	102,044	(80,706)	56%	-		-	-	2,893,337	-	-	(2,893,337)
Other	176,000	14,772	241,066	65,066	137%	585,000	51,878	1,010,756	425,756	653,334	65,095	314,601	(338,733)
Total Revenues	10,242,911	1,895,248	9,542,079	(700,833)	93%	2,424,101	404,405	2,824,362	400,261	4,382,005	65,095	314,601	(4,067,404)
EXPENDITURES													
Current:													
Mayor and Council	140,996	30,249	123,350	(17,646)	87%	-	-	-		-	-	-	-
Boards & Commissions	10,025	740	6,282	(3,743)	63%	-	-	-		-	-	-	-
Public Buildings & Grounds	476,009	35,149	388,176	(87,834)	82%								
Administration	540,793	48,179	479,102	(61,691)	89%	90,000	3,682	20,021	(69,979)	-	-	-	-
Police and Animal Control	3,311,601	241,741	2,828,842	(482,759)	85%	-	-	-		-	-	-	-
Fire	514,198	30,502	349,471	(164,727)	68%	-	-	-		-	-	-	-
Community Development	639,075	50,074	556,554	(82,521)	87%								
Public Works	2,584,143	189,660	2,166,274	(417,869)	84%	-	-	-		-	-	-	-
Recreation	567,335	57,634	474,794	(92,541)	84%	-	-	-		-	-	-	-
Library	590,046	38,283	473,704	(116,342)	80%								
Human Resources	397,775	10,914	370,757 *	(27,018)	93%								
Special Services & Tri-City Bus	77,600	4,169	49,545	(28,055)	64%	-	-	-		-	-	-	-
Capital outlay	315,671	56,978	155,991	(159,680)	49%	-	-	-		6,560,859	65,095	314,601	(6,246,258)
Debt service: (Warrants)						1,475,000	-	378,374	(1,096,626)				
Principal		-	-		-	1,770,000	-	1,660,000	(110,000)	-	-	-	-
Interest		-	-		-	1,665,549	-	1,257,129	(408,420)	-	-	-	-
Total Expenditures	10,165,267	794,272	8,422,842	(1,742,425)	83%	5,000,549	3,682	3,315,524	(1,685,026)	6,560,859	65,095	314,601	(6,246,258)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	77,644	1,100,977	1,119,236	(1,041,592)	1441%	(2,576,448)	400,723	(491,161)	(2,085,287)	(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)	$ 1,100,977	$ 1,119,236	$ (1,861,872)	-	$ (967,356)	$ 400,723	$ (491,161)	$ (476,195)	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,523,855					7,508,967				(292,031)	
FUND BALANCES, END OF PERIOD			$ 5,643,091					$ 7,017,806				$ (292,031)	

* FY09 Liability and Workers' Comp Insurance