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, 2009
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	$ 4,531,026	$ 226,981	$ 4,502,774	$ (28,252)	99%	$ 761,601	$ 35,781	$ 756,952	$ (4,649)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	163,183	2,135,519	180,519	109%	977,500	81,592	1,067,760	90,260	835,334	268,000	268,000	(567,334)
Payments in Lieu of taxes	90,000	-	100,776	10,776	112%	-	-	18,178	18,178	-	-	-	-
State revenue	1,070,440	70,876	1,048,433	(22,007)	98%	-		-	-	-	-	-	-
Occupation and franchise taxes	500,000	7,262	707,188	207,188	141%	-		-	-	-	-	-	-
Hotel Occupation Tax	872,400	45,514	476,503	(395,897)	55%								
Licenses and permits	637,000	16,306	558,757	(78,243)	88%	-		-	-	-	-	-	-
Interest income	50,000	689	39,600	(10,400)	79%	100,000	10,363	98,451	(1,549)	-	-	-	-
Recreation fees	151,000	2,826	147,147	(3,853)	97%	-		-	-	-	-	-	-
Special Services	27,295	550	16,460	(10,835)	60%					-	-	-	-
Grant Income	182,750	0	102,044	(80,706)	56%	-		-	-	2,893,337	-	-	(2,893,337)
Other	176,000	22,656	263,722	87,722	150%	585,000	21,212	1,031,968	446,968	653,334	155,000	155,000	(498,334)
Total Revenues	10,242,911	556,844	10,098,922	(143,989)	99%	2,424,101	148,947	2,973,309	549,208	4,382,005	423,000	423,000	(3,959,005)
EXPENDITURES													
Current:													
Mayor and Council	140,996	5,725	129,075	(11,921)	92%	-	-	-	-	-	-	-	-
Boards & Commissions	10,025	751	7,033	(2,992)	70%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	476,009	60,692	422,734	(53,276)	89%								
Administration	540,793	38,638	517,740	(23,053)	96%	90,000	926	20,947	(69,053)	-	-	-	-
Police and Animal Control	3,311,601	258,695	3,087,538	(224,063)	93%	-	-	-	-	-	-	-	-
Fire	514,198	60,762	410,324	(103,875)	80%	-	-	-	-	-	-	-	-
Community Development	639,075	47,282	603,837	(35,238)	94%					-	-	-	-
Public Works	2,584,143	238,315	2,404,589	(179,554)	93%	-	-	-	-	-	-	-	-
Recreation	567,335	52,889	527,683	(39,652)	93%	-	-	-	-	-	-	-	-
Library	590,046	69,206	542,910	(47,136)	92%								
Human Resources	397,775	21,148	391,906	(5,869)	99%								
Special Services & Tri-City Bus	77,600	6,424	55,969	(21,631)	72%	-	-	-	-	-	-	-	-
Capital outlay	315,671	83,772	265,807	(49,864)	84%	-	-	-	-	6,560,859	152,399	467,000	(6,093,859)
Debt service: (Warrants)						1,475,000	-	378,374	(1,096,626)				
Principal	-	-	-	-	-	1,770,000	80,000	1,740,000	(30,000)	-	-	-	-
Interest	-	-	-	-	-	1,665,549	114,848	1,371,976	(293,573)	-	-	-	-
Total Expenditures	10,165,267	944,301	9,367,143	(798,124)	92%	5,000,549	195,773	3,511,297	(1,489,252)	6,560,859	152,399	467,000	(6,093,859)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	77,644	(387,457)	731,779	(654,135)	942%	(2,576,448)	(46,827)	(537,988)	(2,038,460)	(2,178,854)	270,601	(44,000)	(2,134,854)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(820,280)	(640,280)	(640,280)	180,000	-	134,092	701,426	701,426	567,334	118,854	44,000	44,000	(74,854)
Bond/registered warrant proceeds		-	-	-	-	1,475,000	-	-	(1,475,000)	2,060,000	-	-	(2,060,000)
Total other Financing Sources (Uses)	(820,280)	(640,280)	(640,280)	180,000	-	1,609,092	701,426	701,426	(907,666)	2,178,854	44,000	44,000	(2,134,854)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (742,636)	$ (1,027,737)	$ 91,499	$ (834,135)	-	$ (967,356)	$ 654,600	$ 163,438	$ (1,130,794)	$ -	$ 314,601	$ -	$ -
FUND BALANCE, beginning of the year			4,523,855					7,508,967				(292,031)	
FUND BALANCES, END OF PERIOD			$ 4,615,354 *					$ 7,672,405 *				$ (292,031) *	

*** Preliminary Year-end Fund Balance**

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, 2009
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	$ 1,073,780	$ 96,675	$ 1,157,692	$ 83,912	108%	$ 175,000	$ 22,121	$ 232,991	$ 57,991	133%
Service charge and hook-up fees	300,000	4,900	195,389	(104,611)	65%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	31,800	4,037	41,514	9,714	131%
Grant	50,000	-	27,980	(22,020)	n/a	-	-	-	-	-
Miscellaneous	200	15	226	26	113%	300	106	429	-	143%
Total Revenues	1,423,980	101,590	1,381,288	(42,692)	97%	207,100	26,263	274,934	67,705	133%
EXPENDITURES										
General Administrative	473,381	36,549	495,770	22,389	105%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	25,278	5,105	30,058	4,780	119%
Maintenance	1,141,633	108,127	992,031	(149,602)	87%	180,170	23,117	160,587	(19,583)	89%
Production and distribution	-	-	-	-	-	112,798	10,512	104,417	(8,381)	93%
Capital Outlay	2,900	-	3,550	650	122%	9,500	1,213	8,496	(1,004)	89%
Debt Service:										
Principal	-	-	-	-	-	95,000	-	95,000	-	100%
Interest	-	-	-	-	-	33,370	-	33,370	-	100%
Total Expenditures	1,617,914	144,676	1,491,351	(126,563)	92%	456,116	39,946	431,928	(24,188)	95%
OPERATING INCOME (LOSS)	(193,934)	(43,087)	(110,063)	(83,871)	-	(249,016)	(13,683)	(156,994)	91,893	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	35,000	202	15,193	(19,807)	43%	25	18	101	76	406%
	35,000	202	15,193	(19,807)	43%	25	18	101	76	406%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(158,934)	(42,885)	(94,869)	(64,065)	-	(248,991)	(13,665)	(156,892)	92,099	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	238,000	128,370	128,370	(109,630)	54%
NET INCOME (LOSS)	$ (158,934)	$ (42,885)	$ (94,869)	$ (64,065)	-	$ (10,991)	$ 114,705	$ (28,522)	$ 17,531	-
NET ASSETS, Beginning of the year			4,962,384					124,229		
NET ASSETS, End of the year			$ 4,867,515 *					$ 95,707 *		

*** Preliminary Year-end Net Assets**