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, 2010
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	$ 4,834,007	$ 158,843	$ 2,931,566	$ (1,902,441)	61%	$ 816,253	$ 23,397	$ 557,672	$ (258,581)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	191,271	1,894,023	(60,977)	97%	977,500	95,635	947,011	(30,489)	573,656	-	-	(573,656)
Payments in Lieu of taxes	90,000	-	116,883	26,883	130%	-	-	-	-	-	-	-	-
State revenue	915,403	93,565	891,829	(23,574)	97%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	150,536	716,171	66,171	110%	-			-	-	-	-	-
Hotel Occupation Tax	474,407	89,389	516,303	41,896	109%					-	-	-	-
Licenses and permits	472,600	20,152	373,840	(98,760)	79%	-			-	-	-	-	-
Interest income	50,000	1,016	46,487	(3,513)	93%	75,000	1,390	73,098	(1,902)	-	-	-	-
Recreation fees	131,000	22,873	110,769	(20,231)	85%	-			-	-	-	-	-
Special Services	16,490	1,442	15,263	(1,227)	93%					-	-	-	-
Grant Income	348,059	7,855	77,848	(270,211)	22%	-			-	7,960,166	-	-	(7,960,166)
Other	2,418,256	13,929	468,043	(1,950,213)	19%	965,156	883	622,296	(342,860)	1,276,000	13,356	197,555	(1,078,445)
Total Revenues	12,355,222	750,871	8,159,025	(4,196,197)	66%	2,833,909	121,306	2,200,078	(633,832)	9,809,822	13,356	197,555	(9,612,267)
EXPENDITURES													
Current:													
Mayor and Council	182,262	10,887	104,046	(78,216)	57%	-	-	-	-	-	-	-	-
Boards & Commissions	10,685	706	11,579	894	108%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	532,224	36,915	372,055	(160,169)	70%								
Administration	706,494	46,198	528,649	(177,845)	75%	225,000	911	137,554	(87,446)	-	-	-	-
Police and Animal Control	3,607,692	269,229	2,810,326	(797,366)	78%	-	-	-	-	-	-	-	-
Fire	598,696	28,481	325,566	(273,130)	54%	-	-	-	-	-	-	-	-
Community Development	674,982	62,737	533,218	(141,764)	79%								
Public Works	2,864,921	216,634	2,289,214	(575,707)	80%	-	-	-	-	-	-	-	-
Recreation	610,485	71,113	431,909	(178,576)	71%	-	-	-	-	-	-	-	-
Library	634,871	44,616	454,907	(179,964)	72%								
Human Resources	457,321	7,344	387,862 *	(69,459)	85%								
Special Services & Tri-City Bus	80,676	5,499	48,898	(31,778)	61%	-	-	-	-	-	-	-	-
Capital outlay	406,816	7,929	184,467	(222,349)	45%	-	-	-	-	10,273,825	13,356	197,555	(10,076,270)
Debt service: (Warrants)						398,898	-	-	(398,898)				
Principal	-	-	-	-	-	13,545,000	180,000	13,195,390	(349,610)	-	-	-	-
Interest	-	-	-	-	-	1,550,878	2,565	1,235,376	(315,502)	-	-	-	-
Total Expenditures	11,368,125	808,287	8,482,695	(2,885,430)	75%	15,719,776	183,476	14,568,320	(1,151,456)	10,273,825	13,356	197,555	(10,076,270)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	987,097	(57,416)	(323,671)	1,310,768	-33%	(12,885,867)	(62,171)	(12,368,242)	(517,624)	(464,003)	-	-	(464,003)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(669,000)	-	-	669,000	-	395,784	-	-	(395,784)	65,105	-	-	(65,105)
Bond/registered warrant proceeds	-	-	-	-	-	11,758,898	11,370,000	11,370,000	(388,898)	398,898	-	-	(398,898)
Total other Financing Sources (Uses)	(669,000)	-	-	669,000	-	12,154,682	11,370,000	11,370,000	(784,682)	464,003	-	-	(464,003)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ 318,097	$ (57,416)	$ (323,671)	$ 641,768	-	$ (731,185)	$ 11,307,829	$ (998,242)	$ 267,058	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,534,624					7,701,176				66,756	
FUND BALANCES, END OF PERIOD			$ 4,210,953					$ 6,702,934				$ 66,756	

* FY10 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, 2010
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	$ 1,454,126	$ 125,647	$ 1,208,543	$ (245,583)	83%	$ 185,000	$ 31,454	$ 160,122	$ (24,878)	87%
Service charge and hook-up fees	250,000	5,500	94,449	(155,551)	38%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	6,786	29,592	(4,208)	88%
Grant	30,000	-	27,389	(2,611)	n/a	-	-	-	-	-
Miscellaneous	200	12	318	118	159%	300	62	326	-	109%
Total Revenues	1,734,326	131,159	1,330,700	(403,626)	77%	219,100	38,302	190,040	(29,086)	87%
EXPENDITURES										
General Administrative	388,427	28,571	299,475	(88,952)	77%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	23,500	3,871	25,013	1,513	106%
Maintenance	1,247,842	82,926	849,877	(397,965)	68%	185,771	15,036	146,273	(39,498)	79%
Production and distribution	-	-	-	-	-	134,122	11,078	92,784	(41,338)	69%
Capital Outlay	11,550	3,058	3,530	(8,020)	31%	5,000	-	-	(5,000)	0%
Debt Service:										
Principal	-	-	-	-	-	100,000	-	100,000	-	100%
Interest	-	-	-	-	-	28,178	-	28,178	-	100%
Total Expenditures	1,647,819	114,556	1,152,881	(494,938)	70%	476,571	29,986	392,248	(84,322)	82%
OPERATING INCOME (LOSS)	86,507	16,603	177,819	(91,312)	-	(257,471)	8,316	(202,209)	55,236	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	30,000	377	6,160	(23,840)	21%	25	10	145	120	582%
	30,000	377	6,160	(23,840)	21%	25	10	145	120	582%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	116,507	16,979	183,979	(67,472)	-	(257,446)	8,326	(202,063)	55,382	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	255,000	-	128,178	(126,823)	50%
NET INCOME (LOSS)	$ 116,507	$ 16,979	$ 183,979	$ (67,472)	-	$ (2,446)	$ 8,326	$ (73,886)	$ 71,440	-
NET ASSETS, Beginning of the year			4,611,811					185,927		
NET ASSETS, End of the year			$ 4,795,790					$ 112,041		