CITY OF LAVISTA, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE-ALL GOVERNMENTAL FUND TYPES
For the seven months ended April 30, 2011
58% 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	$ 1,907,404	$ 2,539,055	$ (2,747,423)	48%	$ 526,071	$ 200,152	$ 255,982	$ (270,089)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	186,927	1,538,772	(416,228)	79%	977,500	93,463	769,385	(208,115)	1,567,550	-	-	(1,567,550)
Payments in Lieu of taxes	90,000	-	0	(90,000)	0%	-	-	-	-	-	-	-	-
State revenue	903,298	110,541	671,322	(231,976)	74%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	172,646	556,141	(93,859)	86%	-			-	-	-	-	-
Hotel Occupation Tax	612,105	57,576	335,695	(276,410)	55%								
Licenses and permits	389,500	43,776	362,655	(26,845)	93%	-			-	-	-	-	-
Interest income	50,000	437	5,759	(44,241)	12%	75,000	868	9,961	(65,039)	-	-	-	-
Recreation fees	123,500	11,115	64,468	(59,032)	52%	-			-	-	-	-	-
Special Services	16,490	1,960	13,482	(3,008)	82%					-	-	-	-
Grant Income	207,349	17,312	73,365	(133,985)	35%	-			-	3,141,543	85,771	2,932,734	(208,809)
Other	1,656,622	24,734	282,299	(1,374,323)	17%	1,885,000	4,569	236,168	(1,648,832)	97,500	-	-	(97,500)
Total Revenues	11,940,342	2,534,427	6,443,012	(5,497,329)	54%	3,463,571	299,053	1,271,497	(2,192,075)	4,806,593	85,771	2,932,734	(1,873,859)
EXPENDITURES													
Current:													
Mayor and Council	174,121	10,020	58,612	(115,509)	34%	-	-	-	-	-	-	-	-
Boards & Commissions	11,095	853	4,309	(6,786)	39%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	534,767	49,260	260,637	(274,130)	49%								
Administration	716,418	108,466	436,763	(279,655)	61%	90,000	2,044	3,629	(86,371)	-	-	-	-
Police and Animal Control	3,773,149	452,999	2,181,515	(1,591,634)	58%	-	-	-	-	-	-	-	-
Fire	654,933	54,137	251,768	(403,165)	38%	-	-	-	-	-	-	-	-
Community Development	645,161	70,064	343,408	(301,753)	53%								
Public Works	3,104,841	332,724	1,755,826	(1,349,015)	57%	-	-	-	-	-	-	-	-
Recreation	647,567	60,521	289,972	(357,596)	45%	-	-	-	-	-	-	-	-
Library	651,541	69,682	346,002	(305,539)	53%								
Human Resources	469,559	11,715	368,928 *	(100,631)	79%								
Special Services & Tri-City Bus	76,756	8,905	37,550	(39,206)	49%	-	-	-	-	-	-	-	-
Capital outlay	408,370	134,829	164,991	(243,379)	40%	-	-	-	-	5,801,698	85,771	2,932,734	(2,868,964)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,290,000	-	2,135,000	(155,000)	-	-	-	-
Interest	-	-	-	-	-	1,309,098	111,509	735,370	(573,727)	-	-	-	-
Total Expenditures	11,868,278	1,364,173	6,500,279	(5,367,999)	55%	3,689,098	113,554	2,874,000	(815,098)	5,801,698	85,771	2,932,734	(2,868,964)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	72,064	1,170,254	(57,267)	129,330	-79%	(225,526)	185,499	(1,602,503)	1,376,977	(995,105)	-	-	(995,105)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,343,400)	-	-	1,343,400	-	(835,114)	-	-	835,114	260,105	-	-	(260,105)
Bond/registered warrant proceeds	-	-	-	-	-	-	-	-	-	735,000	-	-	(735,000)
Total other Financing Sources (Uses)	(1,343,400)	-	-	1,343,400	-	(835,114)	-	-	835,114	995,105	-	-	(995,105)
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER FINANCING USES	$ (1,271,336)	$ 1,170,254	$ (57,267)	$ (1,214,070)	-	$ (1,060,640)	$ 185,499	$ (1,602,503)	$ 541,863	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,329,223					7,552,573				371,268	
FUND BALANCES, END OF PERIOD			$ 4,271,956					$ 5,950,070				$ 371,268	

* FY11 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 seven months ended April 30, 2011

58% 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	$ 165,275	$ 1,046,269	$ (827,653)	56%	$ 190,000	$ 28,559	$ 66,019	$ (123,981)	35%
Service charge and hook-up fees	125,000	26,836	273,846	148,846	219%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	2,522	7,786	(26,014)	23%
Grant	-	10,000	36,154	36,154	n/a	-	-	-	-	-
Miscellaneous	200	20	169	(31)	84%	300	25	176	-	59%
Total Revenues	1,999,122	202,131	1,356,438	(642,684)	68%	224,100	31,106	73,981	(149,995)	33%
EXPENDITURES										
General Administrative	446,776	53,303	254,583	(192,193)	57%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	26,950	4,095	9,458	(17,492)	35%
Maintenance	1,500,772	59,700	631,972	(868,800)	42%	204,953	23,208	107,804	(97,149)	53%
Production and distribution	-	-	-	-	-	141,658	11,200	62,175	(79,483)	44%
Capital Outlay	79,250	74	3,110	(76,141)	4%	7,000	-	5,932	(1,068)	85%
Debt Service:										
Principal	-	-	-	-	-	110,000	-	110,000	-	100%
Interest	-	-	-	-	-	22,533	-	12,751	(9,782)	57%
Total Expenditures	2,026,798	113,077	889,665	(1,137,133)	44%	513,093	38,503	308,120	(204,973)	60%
OPERATING INCOME (LOSS)	(27,676)	89,055	466,774	(494,450)	-	(288,993)	(7,397)	(234,139)	54,978	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	10,000	359	3,379	(6,621)	34%	25	2	13	(12)	54%
	10,000	359	3,379	(6,621)	34%	25	2	13	(12)	54%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(17,676)	89,414	470,153	(487,829)	-	(288,968)	(7,394)	(234,125)	54,843	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	270,000	122,751	122,751	(147,249)	45%
NET INCOME (LOSS)	$ (17,676)	$ 89,414	$ 470,153	$ (487,829)	-	$ (18,968)	$ 115,357	$ (111,374)	$ 92,406	-
NET ASSETS, Beginning of the year			4,839,878					239,251		
NET ASSETS, End of the year			$ 5,310,031					$ 127,877		