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, 2011
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	$ 5,286,478	$ 1,853,037	$ 4,940,439	$ (346,039)	93%	$ 526,071	$ 192,843	$ 515,231	$ (10,841)	$ -	$ -	$ -	$ -
Sales and use taxes	1,955,000	256,944	2,303,935	348,935	118%	977,500	128,472	1,151,967	174,467	1,567,550	-	-	(1,567,550)
Payments in Lieu of taxes	90,000		155,929	65,929	173%	-	-	-	-	-	-	-	-
State revenue	903,298	87,466	1,075,044	171,746	119%	-			-	-	-	-	-
Occupation and franchise taxes	650,000	65,742	802,527	152,527	123%	-			-	-	-	-	-
Hotel Occupation Tax	612,105	64,279	611,287	(818)	100%								
Licenses and permits	389,500	52,860	545,036	155,536	140%	-			-	-	-	-	-
Interest income	50,000	1,915	9,991	(40,009)	20%	75,000	617	14,610	(60,390)	-	-	-	-
Recreation fees	123,500	30,908	162,212	38,712	131%	-			-	-	-	-	-
Special Services	16,490	2,209	22,251	5,761	135%					-	-	-	-
Grant Income	207,349	16,495	131,649	(75,700)	63%	-			-	3,141,543	-	-	(3,141,543)
Other	1,656,622	559,742	1,070,521	(586,100)	65%	1,885,000	10,268	9,178,269	7,293,269	97,500	15,407	3,417,530	3,320,030
Total Revenues	11,940,342	2,991,596	11,830,820	(109,521)	99%	3,463,571	332,200	10,860,077	7,396,506	4,806,593	15,407	3,417,530	(1,389,063)
EXPENDITURES													
Current:													
Mayor and Council	174,121	8,315	86,334	(87,787)	50%	-	-	-	-	-	-	-	-
Boards & Commissions	11,095	70	5,803	(5,292)	52%	-	-	-	-	-	-	-	-
Public Buildings & Grounds	534,767	39,173	415,974	(118,793)	78%								
Administration	716,418	80,226	745,562	29,144	104%	90,000	3,766	105,126	15,126	-	-	-	-
Police and Animal Control	3,773,149	264,344	3,305,851	(467,298)	88%	-	-	-	-	-	-	-	-
Fire	654,933	27,726	386,780	(268,153)	59%	-	-	-	-	-	-	-	-
Community Development	645,161	50,045	538,325	(106,836)	83%								
Public Works	3,104,841	239,067	2,739,946	(364,895)	88%	-	-	-	-	-	-	-	-
Recreation	647,567	64,422	533,174	(114,394)	82%	-	-	-	-	-	-	-	-
Library	651,541	48,111	542,158	(109,383)	83%								
Human Resources	469,559	2,544	404,789 *	(64,770)	86%								
Special Services & Tri-City Bus	76,756	3,917	58,328	(18,428)	76%	-	-	-	-	-	-	-	-
Capital outlay	408,370	-	200,379	(207,991)	49%	-	-	-	-	5,801,698	15,407	3,417,530	(2,384,168)
Debt service: (Warrants)						-	-	-	-				
Principal	-	-	-	-	-	2,290,000	-	10,720,000	8,430,000	-	-	-	-
Interest	-	-	-	-	-	1,309,098	-	1,204,927	(104,171)	-	-	-	-
Total Expenditures	11,868,278	827,958	9,963,401	(1,904,877)	84%	3,689,098	3,766	12,030,053	8,340,956	5,801,698	15,407	3,417,530	(2,384,168)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	72,064	2,163,638	1,867,419	(1,795,356)	2591%	(225,526)	328,434	(1,169,976)	944,450	(995,105)	-	-	(995,105)
OTHER FINANCING SOURCES (USES)													
Operating transfers in (out)	(1,343,400)	-	(60,917)	1,282,483	-	(835,114)	-	-	835,114	260,105	-	-	(260,105)
Bond/registered warrant proceeds		-	-	-	-	-	-	-	-	735,000	-	-	(735,000)
Total other Financing Sources (Uses)	(1,343,400)	-	(60,917)	1,282,483	-	(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)	$ 2,163,638	$ 1,806,502	$ (3,077,839)	-	$ (1,060,640)	$ 328,434	$ (1,169,976)	$ 109,336	$ -	$ -	$ -	$ -
FUND BALANCE, beginning of the year			4,329,223					7,552,573				371,268	
FUND BALANCES, END OF PERIOD			$ 6,135,725					$ 6,382,597				$ 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 eleven months ended August 31, 2011
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	$ 1,873,922	$ 169,948	$ 1,704,190	$ (169,732)	91%	$ 190,000	$ 38,228	$ 205,868	$ 15,868	108%
Service charge and hook-up fees	125,000	19,030	349,184	224,184	279%	-	-	-	-	-
Merchandise sales	-	-	-	-	-	33,800	7,554	34,478	678	102%
Grant	-	-	36,154	36,154	n/a	-	-	-	-	-
Miscellaneous	200	16	251	51	125%	300	59	389	-	130%
Total Revenues	1,999,122	188,993	2,089,778	90,656	105%	224,100	45,840	240,734	16,545	107%
EXPENDITURES										
General Administrative	446,776	36,898	388,855	(57,921)	87%	-	-	-	-	-
Cost of merchandise sold	-	-	-	-	-	26,950	-	25,628	(1,322)	95%
Maintenance	1,500,772	100,454	1,151,488	(349,284)	77%	204,953	15,907	178,618	(26,335)	87%
Production and distribution	-	-	-	-	-	141,658	13,818	109,527	(32,131)	77%
Capital Outlay	79,250	-	75,370	(3,880)	95%	7,000	-	5,932	(1,068)	85%
Debt Service:										
Principal	-	-	-	-	-	110,000	-	110,000	-	100%
Interest	-	-	-	-	-	22,533	-	22,533	-	100%
Total Expenditures	2,026,798	137,351	1,615,712	(411,086)	80%	513,093	29,726	452,237	(60,856)	88%
OPERATING INCOME (LOSS)	(27,676)	51,642	474,066	(501,742)	-	(288,993)	16,115	(211,503)	77,401	-
NON-OPERATING REVENUE (EXPENSE)										
Interest income	10,000	1,297	5,760	(4,240)	58%	25	8	29	4	115%
	10,000	1,297	5,760	(4,240)	58%	25	8	29	4	115%
INCOME (LOSS) BEFORE OPERATING TRANSFERS	(17,676)	52,940	479,827	(497,503)	-	(288,968)	16,123	(211,474)	77,494	-
OTHER FINANCING SOURCES (USES)										
Operating transfers in (out)	-	-	-	-	-	270,000	-	132,533	(137,467)	49%
NET INCOME (LOSS)	$ (17,676)	$ 52,940	$ 479,827	$ (497,503)	-	$ (18,968)	$ 16,123	$ (78,941)	$ 59,973	-
NET ASSETS, Beginning of the year			4,839,878					239,251		
NET ASSETS, End of the year			$ 5,319,705					$ 160,310		