

**CITY OF LINCOLN, NEBRASKA**  
**CABLE ACCESS TELEVISION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits and Fees	\$ 22,859	22,859	227,130	204,271
Investment Loss	-	-	(4,398)	(4,398)
Total Revenues	<u>22,859</u>	<u>22,859</u>	<u>222,732</u>	<u>199,873</u>
Expenditures -- General Government:				
Personal Services	22,859	22,859	22,987	(128)
Materials and Supplies	-	-	9,639	(9,639)
Other Services and Charges	-	-	2,608	(2,608)
Total Expenditures	<u>22,859</u>	<u>22,859</u>	<u>35,234</u>	<u>(12,375)</u>
Excess of Revenues Over Expenditures	-	-	187,498	187,498
Fund Balances - Beginning	<u>780,810</u>	<u>780,810</u>	<u>780,810</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 780,810</u>	<u>780,810</u>	<u>968,308</u>	<u>187,498</u>

**CITY OF LINCOLN, NEBRASKA**  
**LINCOLN CITY LIBRARIES FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 6,347,442	6,347,442	6,823,626	476,184
Sundry Taxes and In Lieu	6,050	6,050	4,448	(1,602)
Intergovernmental	684,148	684,148	684,148	-
Permits and Fees	396,200	396,200	437,543	41,343
Reimbursement for Services	1,200	1,200	3,200	2,000
Investment Earnings (Loss)	12,800	12,800	(13,594)	(26,394)
Miscellaneous	33,240	33,240	27,684	(5,556)
Total Revenues	<u>7,481,080</u>	<u>7,481,080</u>	<u>7,967,055</u>	<u>485,975</u>
<b>Expenditures -- Culture and Recreation:</b>				
Personal Services	5,861,984	5,952,969	5,795,757	157,212
Materials and Supplies	174,180	174,180	126,659	47,521
Other Services and Charges	1,299,599	1,227,970	1,186,133	41,837
Capital Outlay	845,054	916,683	915,962	721
Total Expenditures	<u>8,180,817</u>	<u>8,271,802</u>	<u>8,024,511</u>	<u>247,291</u>
Deficiency of Revenues Under Expenditures	<u>(699,737)</u>	<u>(790,722)</u>	<u>(57,456)</u>	<u>733,266</u>
<b>Other Financing Sources:</b>				
Transfers In	-	-	90,985	90,985
Sale of Capital Assets	500	500	5,000	4,500
Total Other Financing Sources	<u>500</u>	<u>500</u>	<u>95,985</u>	<u>95,485</u>
Net Change in Fund Balances	(699,237)	(790,222)	38,529	828,751
Fund Balances - Beginning	<u>2,805,993</u>	<u>2,805,993</u>	<u>2,805,993</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,106,756</u>	<u>2,015,771</u>	<u>2,844,522</u>	<u>828,751</u>

**CITY OF LINCOLN, NEBRASKA**  
**LINCOLN/LANCASTER COUNTY HEALTH FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Special Assessment	\$ -	-	1,361	1,361
Intergovernmental	2,622,829	2,622,829	2,623,538	709
Permits and Fees	4,380,393	4,380,393	3,877,348	(503,045)
Reimbursement for Services	214,220	214,220	683,226	469,006
Investment Earnings	-	-	1,641	1,641
Miscellaneous	-	-	6,108	6,108
Total Revenues	<u>7,217,442</u>	<u>7,217,442</u>	<u>7,193,222</u>	<u>(24,220)</u>
<b>Expenditures -- Health and Welfare:</b>				
Personal Services	8,788,013	8,891,471	8,549,712	341,759
Materials and Supplies	298,345	298,345	307,766	(9,421)
Other Services and Charges	4,543,644	4,368,439	3,854,228	514,211
Capital Outlay	64,271	254,476	153,100	101,376
Total Expenditures	<u>13,694,273</u>	<u>13,812,731</u>	<u>12,864,806</u>	<u>947,925</u>
Deficiency of Revenues Under Expenditures	<u>(6,476,831)</u>	<u>(6,595,289)</u>	<u>(5,671,584)</u>	<u>923,705</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	5,777,077	5,752,077	5,872,160	120,083
Transfers Out	-	-	(55,059)	(55,059)
Total Other Financing Sources (Uses)	<u>5,777,077</u>	<u>5,752,077</u>	<u>5,817,101</u>	<u>65,024</u>
Net Change in Fund Balances	(699,754)	(843,212)	145,517	988,729
Fund Balances - Beginning	<u>1,362,942</u>	<u>1,362,942</u>	<u>1,362,942</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 663,188</u></u>	<u><u>519,730</u></u>	<u><u>1,508,459</u></u>	<u><u>988,729</u></u>

**CITY OF LINCOLN, NEBRASKA**  
**SOCIAL SECURITY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real Property and Personal Property Tax	\$ 2,348,170	2,348,170	2,544,962	196,792
Sundry Taxes and In Lieu	1,641	1,641	1,662	21
Investment Earnings (Loss)	8,000	8,000	(6,771)	(14,771)
Total Revenues	<u>2,357,811</u>	<u>2,357,811</u>	<u>2,539,853</u>	<u>182,042</u>
Expenditures -- General Government:				
Personal Services	2,312,695	2,340,127	2,295,731	44,396
Other Services and Charges	133,116	133,116	120,959	12,157
Total Expenditures	<u>2,445,811</u>	<u>2,473,243</u>	<u>2,416,690</u>	<u>56,553</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,000)	(115,432)	123,163	238,595
Other Financing Sources:				
Transfers In	-	-	14,820	14,820
Net Change in Fund Balances	(88,000)	(115,432)	137,983	253,415
Fund Balances - Beginning	<u>1,620,844</u>	<u>1,620,844</u>	<u>1,620,844</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 1,532,844</u></u>	<u><u>1,505,412</u></u>	<u><u>1,758,827</u></u>	<u><u>253,415</u></u>

**CITY OF LINCOLN, NEBRASKA**  
**STARTRAN FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Intergovernmental	\$ 2,476,670	2,476,670	2,608,077	131,407
Permits and Fees	2,129,387	2,129,387	1,825,747	(303,640)
Reimbursement for Services	-	-	128,766	128,766
Miscellaneous	-	-	20,081	20,081
<b>Total Revenues</b>	<u>4,606,057</u>	<u>4,606,057</u>	<u>4,582,671</u>	<u>(23,386)</u>
<b>Expenditures -- Mass Transit:</b>				
Personal Services	7,779,820	7,809,552	7,617,748	191,804
Materials and Supplies	1,931,772	1,931,772	1,778,497	153,275
Other Services and Charges	1,362,430	1,362,430	1,324,824	37,606
<b>Total Expenditures</b>	<u>11,074,022</u>	<u>11,103,754</u>	<u>10,721,069</u>	<u>382,685</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(6,467,965)</u>	<u>(6,497,697)</u>	<u>(6,138,398)</u>	<u>359,299</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	6,448,294	6,462,294	6,478,026	15,732
Transfers Out	-	-	(20,166)	(20,166)
<b>Total Other Financing Sources (Uses)</b>	<u>6,448,294</u>	<u>6,462,294</u>	<u>6,457,860</u>	<u>(4,434)</u>
<b>Net Change in Fund Balances</b>	(19,671)	(35,403)	319,462	354,865
<b>Amount Budgeted on Project Basis</b>	307,817	307,817	307,817	-
<b>Fund Balances - Beginning</b>	<u>1,668,951</u>	<u>1,668,951</u>	<u>1,668,951</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u><u>\$ 1,957,097</u></u>	<u><u>1,941,365</u></u>	<u><u>2,296,230</u></u>	<u><u>354,865</u></u>



**CITY OF LINCOLN, NEBRASKA**  
**KENO FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Investment Loss	\$ -	-	(16,694)	(16,694)
Keno Proceeds	4,103,244	4,103,244	3,939,913	(163,331)
<b>Total Revenues</b>	<u>4,103,244</u>	<u>4,103,244</u>	<u>3,923,219</u>	<u>(180,025)</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Other Services and Charges	1,195,500	1,195,500	1,487,968	(292,468)
<b>Culture and Recreation:</b>				
Other Services and Charges	51,334	-	14,497	(14,497)
Capital Outlay	-	504,061	483,704	20,357
<b>Total Expenditures</b>	<u>1,246,834</u>	<u>1,699,561</u>	<u>1,986,169</u>	<u>(286,608)</u>
<b>Excess of Revenues Over Expenditures</b>	2,856,410	2,403,683	1,937,050	(466,633)
<b>Other Financing Uses:</b>				
Transfers Out	<u>(3,213,637)</u>	<u>(2,074,576)</u>	<u>(602,442)</u>	<u>1,472,134</u>
<b>Net Change in Fund Balances</b>	(357,227)	329,107	1,334,608	1,005,501
Fund Balances - Beginning	<u>1,688,209</u>	<u>1,688,209</u>	<u>1,688,209</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,330,982</u>	<u>2,017,316</u>	<u>3,022,817</u>	<u>1,005,501</u>

**CITY OF LINCOLN, NEBRASKA**  
**FEDERAL GRANTS FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 19,687,232	19,687,232	18,989,653	(697,579)
Permits and Fees	1,097,144	1,097,144	1,097,144	-
Reimbursement for Services	385,264	385,264	301,785	(83,479)
Program Income	1,299,142	1,299,142	1,326,313	27,171
Investment Earnings	3,992	3,992	4,033	41
Donations	130,793	130,793	130,793	-
Private Sector Share of Project	22,003	22,003	22,003	-
Miscellaneous	6,865	6,865	6,922	57
Total Revenues	<u>22,632,435</u>	<u>22,632,435</u>	<u>21,878,646</u>	<u>(753,789)</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Personal Services	180,215	180,215	180,215	-
Materials and Supplies	2,316	2,316	2,316	-
Other Services and Charges	1,247,833	1,247,833	1,247,833	-
Total General Government	<u>1,430,364</u>	<u>1,430,364</u>	<u>1,430,364</u>	<u>-</u>
<b>Public Safety:</b>				
Personal Services	1,328,719	1,328,719	1,328,719	-
Materials and Supplies	219,225	219,225	219,225	-
Other Services and Charges	1,562,835	1,562,835	1,562,835	-
Capital Outlay	1,730,098	1,730,098	1,730,098	-
Total Public Safety	<u>4,840,877</u>	<u>4,840,877</u>	<u>4,840,877</u>	<u>-</u>
<b>Culture and Recreation:</b>				
Personal Services	740,099	740,099	740,099	-
Materials and Supplies	26,249	26,249	26,249	-
Other Services and Charges	40,087	40,087	40,087	-
Capital Outlay	72,135	72,135	72,135	-
Total Culture and Recreation	<u>878,570</u>	<u>878,570</u>	<u>878,570</u>	<u>-</u>
<b>Economic Opportunity:</b>				
Personal Services	4,583,682	4,583,682	4,631,129	(47,447)
Materials and Supplies	51,808	51,807	46,876	4,931
Other Services and Charges	2,348,235	2,410,355	2,048,497	361,858
Capital Outlay	227,789	1,411,842	315,490	1,096,352
Loans and Grants	2,755,174	3,475,044	2,556,477	918,567
Total Economic Opportunity	<u>9,966,688</u>	<u>11,932,730</u>	<u>9,598,469</u>	<u>2,334,261</u>

(Continued)

## (Federal Grants Fund, Continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Health and Welfare:				
Personal Services	3,516,293	3,516,293	3,516,293	-
Materials and Supplies	491,286	491,286	491,286	-
Other Services and Charges	2,509,359	2,509,359	2,509,359	-
Capital Outlay	24,836	24,836	24,836	-
Loans and Grants	35,334	35,334	35,334	-
Total Health and Welfare	<u>6,577,108</u>	<u>6,577,108</u>	<u>6,577,108</u>	<u>-</u>
Mass Transit:				
Personal Services	274,645	274,645	274,645	-
Other Services and Charges	2,522	2,522	2,522	-
Total Mass Transit	<u>277,167</u>	<u>277,167</u>	<u>277,167</u>	<u>-</u>
Total Expenditures	<u>23,970,774</u>	<u>25,936,816</u>	<u>23,602,555</u>	<u>2,334,261</u>
Deficiency of Revenues Under Expenditures	<u>(1,338,339)</u>	<u>(3,304,381)</u>	<u>(1,723,909)</u>	<u>1,580,472</u>
Other Financing Sources (Uses):				
Transfers In	560,238	560,238	654,084	93,846
Transfers Out	(39,258)	(39,258)	(131,513)	(92,255)
Sale of Assets	5,250	5,250	5,250	-
Total Other Financing Sources (Uses)	<u>526,230</u>	<u>526,230</u>	<u>527,821</u>	<u>1,591</u>
Net Change in Fund Balances	(812,109)	(2,778,151)	(1,196,088)	1,582,063
Fund Balances - Beginning	<u>1,612,341</u>	<u>1,612,341</u>	<u>1,612,341</u>	<u>-</u>
Fund Balances (Deficits) - Ending	<u>\$ 800,232</u>	<u>(1,165,810)</u>	<u>416,253</u>	<u>1,582,063</u>

**CITY OF LINCOLN, NEBRASKA**  
**BUILDING & SAFETY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits and Fees	\$ 4,772,656	4,772,656	5,361,359	588,703
Reimbursement for Services	-	-	111,365	111,365
Investment Loss	-	-	(19,057)	(19,057)
Miscellaneous	-	-	1,700	1,700
Total Revenues	<u>4,772,656</u>	<u>4,772,656</u>	<u>5,455,367</u>	<u>682,711</u>
Expenditures -- Public Safety:				
Personal Services	4,676,509	4,742,532	4,515,018	227,514
Materials and Supplies	71,115	72,240	38,278	33,962
Other Services and Charges	1,078,039	1,150,963	852,687	298,276
Capital Outlay	187,487	205,487	58,015	147,472
Total Expenditures	<u>6,013,150</u>	<u>6,171,222</u>	<u>5,463,998</u>	<u>707,224</u>
Deficiency of Revenues Under Expenditures	<u>(1,240,494)</u>	<u>(1,398,566)</u>	<u>(8,631)</u>	<u>1,389,935</u>
Other Financing Sources (Uses):				
Transfers In	1,020,086	1,020,086	1,170,164	150,078
Transfers Out	(20,000)	(20,000)	(69,120)	(49,120)
Total Other Financing Sources (Uses)	<u>1,000,086</u>	<u>1,000,086</u>	<u>1,101,044</u>	<u>100,958</u>
Net Change in Fund Balances	(240,408)	(398,480)	1,092,413	1,490,893
Fund Balances - Beginning	<u>3,083,470</u>	<u>3,083,470</u>	<u>3,083,470</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,843,062</u>	<u>2,684,990</u>	<u>4,175,883</u>	<u>1,490,893</u>

**CITY OF LINCOLN, NEBRASKA**  
**LIBRARY SPECIAL TRUST FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Loss	\$ -	-	(330)	(330)
Donations	96,743	96,743	101,478	4,735
Total Revenues	<u>96,743</u>	<u>96,743</u>	<u>101,148</u>	<u>4,405</u>
Expenditures -- Culture and Recreation:				
Personal Services	86,493	86,493	86,582	(89)
Other Services and Charges	250	250	10	240
Capital Outlay	10,000	10,000	9,862	138
Total Expenditures	<u>96,743</u>	<u>96,743</u>	<u>96,454</u>	<u>289</u>
Excess of Revenues Over Expenditures	-	-	4,694	4,694
Amount Not Required to be Budgeted	(80)	(80)	(80)	-
Fund Balances - Beginning	<u>148,740</u>	<u>148,740</u>	<u>148,740</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 148,660</u></u>	<u><u>148,660</u></u>	<u><u>153,354</u></u>	<u><u>4,694</u></u>

**CITY OF LINCOLN, NEBRASKA**  
**TAX ALLOCATION PROJECTS DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 1,715,855	1,715,855	2,670,842	954,987
Investment Loss	-	-	(36,286)	(36,286)
Miscellaneous	-	-	267,309	267,309
Total Revenues	<u>1,715,855</u>	<u>1,715,855</u>	<u>2,901,865</u>	<u>1,186,010</u>
<b>Expenditures -- Debt Service:</b>				
Principal Retirement	1,207,726	1,207,726	1,207,726	-
Interest	512,822	512,822	512,822	-
Fiscal Charges	-	-	1,074	(1,074)
Developer Purchased TIF Payments	-	-	717,279	(717,279)
Miscellaneous	-	-	12,500	(12,500)
Total Expenditures	<u>1,720,548</u>	<u>1,720,548</u>	<u>2,451,401</u>	<u>(730,853)</u>
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>				
	<u>(4,693)</u>	<u>(4,693)</u>	<u>450,464</u>	<u>455,157</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	101,132	101,132
Transfers Out	-	-	(705,700)	(705,700)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(604,568)</u>	<u>(604,568)</u>
Net Change in Fund Balances	(4,693)	(4,693)	(154,104)	(149,411)
Fund Balances - Beginning	<u>9,840,817</u>	<u>9,840,817</u>	<u>9,840,817</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 9,836,124</u></u>	<u><u>9,836,124</u></u>	<u><u>9,686,713</u></u>	<u><u>(149,411)</u></u>

**CITY OF LINCOLN, NEBRASKA**  
**BOND INTEREST & REDEMPTION DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real Property and Personal Property Tax	\$ 5,131,654	5,131,654	5,594,005	462,351
Sundry and In Lieu Tax	3,939	3,939	3,656	(283)
Intergovernmental	101,312	101,312	100,506	(806)
Investment Earnings (Loss)	10,000	10,000	(17,755)	(27,755)
Total Revenues	<u>5,246,905</u>	<u>5,246,905</u>	<u>5,680,412</u>	<u>433,507</u>
Expenditures -- Debt Service:				
Principal Retirement	4,285,000	4,285,000	4,225,000	60,000
Interest	1,461,905	1,461,905	1,521,904	(59,999)
Fiscal Charges	-	-	10,038	(10,038)
Capital Lease Principal	-	-	2,677,456	(2,677,456)
Capital Lease Interest	-	-	440,596	(440,596)
Bond Issuance Expense	-	-	327	(327)
Miscellaneous	-	-	4,500	(4,500)
Total Expenditures	<u>5,746,905</u>	<u>5,746,905</u>	<u>8,879,821</u>	<u>(3,132,916)</u>
Deficiency of Revenues Under Expenditures	(500,000)	(500,000)	(3,199,409)	(2,699,409)
Other Financing Sources:				
Transfers In	-	-	3,126,416	3,126,416
Net Change in Fund Balances	(500,000)	(500,000)	(72,993)	427,007
Fund Balances - Beginning	<u>4,724,063</u>	<u>4,724,063</u>	<u>4,724,063</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,224,063</u>	<u>4,224,063</u>	<u>4,651,070</u>	<u>427,007</u>

**CITY OF LINCOLN, NEBRASKA**  
**TAX SUPPORTED BONDS DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 977,925	977,925	1,000,000	22,075
Investment Earnings	-	-	46,359	46,359
Total Revenues	<u>977,925</u>	<u>977,925</u>	<u>1,046,359</u>	<u>68,434</u>
Expenditures -- Debt Service:				
Principal Retirement	2,825,000	2,825,000	2,825,000	-
Interest	2,121,979	2,121,979	2,116,981	4,998
Fiscal Charges	-	-	2,074	(2,074)
Miscellaneous	-	-	38,985	(38,985)
Total Expenditures	<u>4,946,979</u>	<u>4,946,979</u>	<u>4,983,040</u>	<u>(36,061)</u>
Deficiency of Revenues Under Expenditures	<u>(3,969,054)</u>	<u>(3,969,054)</u>	<u>(3,936,681)</u>	<u>32,373</u>
Other Financing Sources:				
Transfer In	3,969,054	3,969,054	3,947,784	(21,270)
Issuance of Debt	-	-	397,866	397,866
Total Other Financing Sources	<u>3,969,054</u>	<u>3,969,054</u>	<u>4,345,650</u>	<u>376,596</u>
Net Change in Fund Balances	-	-	408,969	408,969
Fund Balances - Beginning	<u>2,691,407</u>	<u>2,691,407</u>	<u>2,691,407</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,691,407</u>	<u>2,691,407</u>	<u>3,100,376</u>	<u>408,969</u>

**CITY OF LINCOLN, NEBRASKA**  
**COMMUNITY HEALTH PERMANENT ENDOWMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings	\$ 2,430,391	2,430,391	2,281,616	(148,775)
Miscellaneous	-	-	132,641	132,641
Total Revenues	<u>2,430,391</u>	<u>2,430,391</u>	<u>2,414,257</u>	<u>(16,134)</u>
Expenditures -- Health and Welfare:				
Personal Services	326,920	326,920	292,705	34,215
Materials and Supplies	13,918	13,918	5,122	8,796
Other Services and Charges	448,689	90,054	53,592	36,462
Capital Outlay	358,634	358,634	367,041	(8,407)
Grants	3,450,666	3,450,666	1,425,024	2,025,642
Total Expenditures	<u>4,598,827</u>	<u>4,240,192</u>	<u>2,143,484</u>	<u>2,096,708</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,168,436)	(1,809,801)	270,773	2,080,574
Fund Balances - Beginning	<u>58,321,267</u>	<u>58,321,267</u>	<u>58,321,267</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 56,152,831</u>	<u>56,511,466</u>	<u>58,592,040</u>	<u>2,080,574</u>

**CITY OF LINCOLN, NEBRASKA**  
**ATHLETIC FIELD & FACILITIES IMPROVEMENT FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Reimbursement for Services	\$ 404,400	404,400	439,606	35,206
Investment Loss	-	-	(2,652)	(2,652)
Miscellaneous	-	-	17,507	17,507
Total Revenues	<u>404,400</u>	<u>404,400</u>	<u>454,461</u>	<u>50,061</u>
Other Financing Uses:				
Transfers Out	<u>(1,803,749)</u>	<u>(1,083,749)</u>	<u>(484,973)</u>	<u>598,776</u>
Net Change in Fund Balances	(1,399,349)	(679,349)	(30,512)	648,837
Fund Balances - Beginning	<u>892,864</u>	<u>892,864</u>	<u>892,864</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ (506,485)</u></u>	<u><u>213,515</u></u>	<u><u>862,352</u></u>	<u><u>648,837</u></u>

**CITY OF LINCOLN, NEBRASKA**  
**LINCOLN AREA AGENCY ON AGING FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 993,593	993,593	1,128,900	135,307
Permits and Fees	112,850	112,850	60,489	(52,361)
Reimbursement for Services	88,475	88,475	72,519	(15,956)
Client Contributions	169,769	169,769	160,558	(9,211)
Investment Loss	-	-	(1,217)	(1,217)
Donations	72,760	72,760	12,007	(60,753)
Miscellaneous	-	-	2,690	2,690
Total Revenues	<u>1,437,447</u>	<u>1,437,447</u>	<u>1,435,946</u>	<u>(1,501)</u>
<b>Expenditures -- Economic Opportunity:</b>				
Personal Services	2,479,107	2,509,028	2,500,753	8,275
Materials and Supplies	259,080	259,080	253,864	5,216
Other Services and Charges	1,003,453	1,016,749	832,155	184,594
Capital Outlay	-	50,553	5,002	45,551
Total Expenditures	<u>3,741,640</u>	<u>3,835,410</u>	<u>3,591,774</u>	<u>243,636</u>
Deficiency of Revenues Under Expenditures	(2,304,193)	(2,397,963)	(2,155,828)	242,135
<b>Other Financing Sources (Uses):</b>				
Transfers In	2,213,682	2,213,682	2,243,602	29,920
Transfers Out	-	-	(3,795)	(3,795)
Total Other Financing Sources (Uses)	<u>2,213,682</u>	<u>2,213,682</u>	<u>2,239,807</u>	<u>26,125</u>
Net Change in Fund Balances	(90,511)	(184,281)	83,979	268,260
Fund Balances - Beginning	<u>246,332</u>	<u>246,332</u>	<u>246,332</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 155,821</u>	<u>62,051</u>	<u>330,311</u>	<u>268,260</u>

**CITY OF LINCOLN, NEBRASKA**  
**911 COMMUNICATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 301,712	301,712	703,286	401,574
Permits and Fees	1,270,433	1,270,433	1,191,148	(79,285)
Investment Loss	-	-	(13,449)	(13,449)
Miscellaneous	-	-	26	26
Total Revenues	<u>1,572,145</u>	<u>1,572,145</u>	<u>1,881,011</u>	<u>308,866</u>
<b>Expenditures -- Public Safety:</b>				
Personal Services	3,298,880	4,047,760	3,391,036	656,724
Materials and Supplies	24,750	24,750	30,894	(6,144)
Other Services and Charges	672,664	622,664	437,033	185,631
Capital Outlay	524,797	624,797	517,439	107,358
Total Expenditures	<u>4,521,091</u>	<u>5,319,971</u>	<u>4,376,402</u>	<u>943,569</u>
Deficiency of Revenues Under Expenditures	<u>(2,948,946)</u>	<u>(3,747,826)</u>	<u>(2,495,391)</u>	<u>1,252,435</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	2,199,252	2,199,252	2,948,132	748,880
Transfers Out	(853)	(853)	-	853
Total Other Financing Sources (Uses)	<u>2,198,399</u>	<u>2,198,399</u>	<u>2,948,132</u>	<u>749,733</u>
Net Change in Fund Balances	(750,547)	(1,549,427)	452,741	2,002,168
Fund Balances - Beginning	<u>1,764,690</u>	<u>1,764,690</u>	<u>1,764,690</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 1,014,143</u></u>	<u><u>215,263</u></u>	<u><u>2,217,431</u></u>	<u><u>2,002,168</u></u>

**CITY OF LINCOLN, NEBRASKA**  
**UNEMPLOYMENT COMPENSATION FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings	\$ -	-	7	7
Expenditures -- General Government:				
Unemployment Insurance Payments	<u>95,000</u>	<u>95,000</u>	<u>31,277</u>	<u>63,723</u>
Deficiency of Revenues Under Expenditures	(95,000)	(95,000)	(31,270)	63,730
Fund Balances - Beginning	<u>86,362</u>	<u>86,362</u>	<u>86,362</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ (8,638)</u></u>	<u><u>(8,638)</u></u>	<u><u>55,092</u></u>	<u><u>63,730</u></u>

**CITY OF LINCOLN, NEBRASKA**  
**DEVELOPMENT SERVICES CENTER FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Loss	\$ -	-	(185)	(185)
Expenditures -- Economic Opportunity:				
Other Services and Charges	<u>3,594</u>	<u>247,495</u>	<u>175,658</u>	<u>71,837</u>
Deficiency of Revenues Under Expenditures	(3,594)	(247,495)	(175,843)	71,652
Other Financing Sources (Uses):				
Transfers In	262,550	262,550	443,615	181,065
Transfers Out	<u>-</u>	<u>-</u>	<u>(262,881)</u>	<u>(262,881)</u>
Total Other Financing Sources (Uses)	<u>262,550</u>	<u>262,550</u>	<u>180,734</u>	<u>(81,816)</u>
Net Change in Fund Balances	258,956	15,055	4,891	(10,164)
Fund Balances - Beginning	<u>65,932</u>	<u>65,932</u>	<u>65,932</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 324,888</u></u>	<u><u>80,987</u></u>	<u><u>70,823</u></u>	<u><u>(10,164)</u></u>