

**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, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Recreation Receipts	\$ 20,000	20,000	53,670	33,670
Investment Earnings	-	-	10,335	10,335
Miscellaneous	-	-	3,426	3,426
Total Revenues	<u>20,000</u>	<u>20,000</u>	<u>67,431</u>	<u>47,431</u>
Other Financing Uses:				
Transfers Out	<u>(118,491)</u>	<u>(118,491)</u>	<u>(18,010)</u>	<u>100,481</u>
Net Change in Fund Balances	(98,491)	(98,491)	49,421	147,912
Fund Balances - Beginning	<u>208,291</u>	<u>208,291</u>	<u>208,291</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 109,800</u>	<u>109,800</u>	<u>257,712</u>	<u>147,912</u>

**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, 2007**

	<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>				
Permits and Fees	\$ 66,662	66,662	305,606	238,944
Investment Earnings	-	-	77,891	77,891
Total Revenues	<u>66,662</u>	<u>66,662</u>	<u>383,497</u>	<u>316,835</u>
<b>Expenditures -- General Government:</b>				
Personal Services	31,604	31,604	31,311	293
Materials and Supplies	2,550	2,550	1,930	620
Other Services and Charges	32,659	32,659	50,837	(18,178)
Capital Outlay	-	-	330,449	(330,449)
Total Expenditures	<u>66,813</u>	<u>66,813</u>	<u>414,527</u>	<u>(347,714)</u>
Deficiency of Revenues Under Expenditures	(151)	(151)	(31,030)	(30,879)
Fund Balances - Beginning	<u>129,059</u>	<u>129,059</u>	<u>129,059</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 128,908</u>	<u>128,908</u>	<u>98,029</u>	<u>(30,879)</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, 2007**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 5,909,204	5,909,204	6,866,613	957,409
Intergovernmental	649,940	649,940	646,582	(3,358)
Permits and Fees	750,000	750,000	382,010	(367,990)
Investment Earnings	82,000	82,000	78,416	(3,584)
Miscellaneous	31,200	31,200	21,088	(10,112)
Total Revenues	<u>7,422,344</u>	<u>7,422,344</u>	<u>7,994,709</u>	<u>572,365</u>
<b>Expenditures -- Culture and Recreation:</b>				
Personal Services	5,552,125	5,552,125	5,293,529	258,596
Materials and Supplies	210,455	210,455	184,953	25,502
Other Services and Charges	1,046,991	1,046,991	973,567	73,424
Capital Outlay	826,810	826,810	814,231	12,579
Total Expenditures	<u>7,636,381</u>	<u>7,636,381</u>	<u>7,266,280</u>	<u>370,101</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(214,037)	(214,037)	728,429	942,466
<b>Other Financing Sources:</b>				
Sale of Capital Assets	300	300	516	216
Net Change in Fund Balances	(213,737)	(213,737)	728,945	942,682
Fund Balances - Beginning	<u>2,274,634</u>	<u>2,274,634</u>	<u>2,274,634</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,060,897</u>	<u>2,060,897</u>	<u>3,003,579</u>	<u>942,682</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, 2007**

	<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>				
Intergovernmental	\$ 1,143,439	1,143,439	1,216,726	73,287
Permits and Fees	130,798	130,798	93,133	(37,665)
Reimbursement for Services	12,500	12,500	26,009	13,509
Client Contributions	167,342	167,342	167,607	265
Investment Earnings	-	-	28,754	28,754
Donations	53,815	53,815	2	(53,813)
Miscellaneous	2,000	2,000	1,372	(628)
<b>Total Revenues</b>	<u>1,509,894</u>	<u>1,509,894</u>	<u>1,533,603</u>	<u>23,709</u>
<b>Expenditures -- Economic Opportunity:</b>				
Personal Services	2,974,511	2,960,367	2,873,837	86,530
Materials and Supplies	323,773	324,573	309,598	14,975
Other Services and Charges	1,194,847	1,224,328	1,117,251	107,077
Capital Outlay	3,660	11,827	2,988	8,839
<b>Total Expenditures</b>	<u>4,496,791</u>	<u>4,521,095</u>	<u>4,303,674</u>	<u>217,421</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(2,986,897)</u>	<u>(3,011,201)</u>	<u>(2,770,071)</u>	<u>241,130</u>
<b>Other Financing Sources:</b>				
Transfers In	2,684,026	2,684,026	2,684,026	-
Sale of Capital Assets	-	-	6,957	6,957
<b>Total Other Financing Sources</b>	<u>2,684,026</u>	<u>2,684,026</u>	<u>2,690,983</u>	<u>6,957</u>
<b>Net Change in Fund Balances</b>	<u>(302,871)</u>	<u>(327,175)</u>	<u>(79,088)</u>	<u>248,087</u>
Fund Balances - Beginning	<u>408,712</u>	<u>408,712</u>	<u>408,712</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 105,841</u>	<u>81,537</u>	<u>329,624</u>	<u>248,087</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, 2007**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Special Assessment	\$ -	-	379	379
Intergovernmental	2,258,970	2,258,970	2,258,629	(341)
Permits and Fees	3,170,035	3,170,035	2,737,096	(432,939)
Reimbursement for Services	-	-	219,693	219,693
Investment Earnings	-	-	23,420	23,420
Miscellaneous	-	-	17,428	17,428
Total Revenues	<u>5,429,005</u>	<u>5,429,005</u>	<u>5,256,645</u>	<u>(172,360)</u>
<b>Expenditures -- Health and Welfare:</b>				
Personal Services	7,953,213	7,953,213	7,733,441	219,772
Materials and Supplies	355,309	355,309	349,479	5,830
Other Services and Charges	2,594,744	2,594,744	2,236,115	358,629
Capital Outlay	14,734	14,734	18,181	(3,447)
Total Expenditures	<u>10,918,000</u>	<u>10,918,000</u>	<u>10,337,216</u>	<u>580,784</u>
Deficiency of Revenues Under Expenditures	<u>(5,488,995)</u>	<u>(5,488,995)</u>	<u>(5,080,571)</u>	<u>408,424</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	5,140,823	5,140,823	5,029,634	(111,189)
Transfers Out	-	-	(9,329)	(9,329)
Sale of Capital Assets	-	-	1,339	1,339
Total Other Financing Sources (Uses)	<u>5,140,823</u>	<u>5,140,823</u>	<u>5,021,644</u>	<u>(119,179)</u>
Net Change in Fund Balances	(348,172)	(348,172)	(58,927)	289,245
Fund Balances - Beginning	<u>618,380</u>	<u>618,380</u>	<u>618,380</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 270,208</u>	<u>270,208</u>	<u>559,453</u>	<u>289,245</u>

**CITY OF LINCOLN, NEBRASKA**  
**SNOW REMOVAL FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Wheel Tax	\$ 1,057,400	1,057,400	1,054,844	(2,556)
Investment Earnings	-	-	53,979	53,979
Total Revenues	<u>1,057,400</u>	<u>1,057,400</u>	<u>1,108,823</u>	<u>51,423</u>
Expenditures -- Streets and Highways:				
Personal Services	1,124,848	1,124,848	1,130,938	(6,090)
Materials and Supplies	220,250	220,250	219,160	1,090
Other Services and Charges	1,482,486	1,482,486	1,472,413	10,073
Capital Outlay	-	420,900	301	420,599
Total Expenditures	<u>2,827,584</u>	<u>3,248,484</u>	<u>2,822,812</u>	<u>425,672</u>
Deficiency of Revenues Under Expenditures	<u>(1,770,184)</u>	<u>(2,191,084)</u>	<u>(1,713,989)</u>	<u>477,095</u>
Other Financing Sources (Uses):				
Transfers In	1,768,431	1,768,431	1,768,431	-
Transfers Out	-	-	(89,474)	(89,474)
Total Other Financing Sources (Uses)	<u>1,768,431</u>	<u>1,768,431</u>	<u>1,678,957</u>	<u>(89,474)</u>
Net Change in Fund Balances	(1,753)	(422,653)	(35,032)	387,621
Fund Balances - Beginning	<u>1,504,765</u>	<u>1,504,765</u>	<u>1,504,765</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,503,012</u>	<u>1,082,112</u>	<u>1,469,733</u>	<u>387,621</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, 2007**

	<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>				
Intergovernmental	\$ 123,767	123,767	199,729	75,962
Permits and Fees	1,209,440	1,209,440	1,342,387	132,947
Investment Earnings	-	-	13	13
Miscellaneous	-	-	2,179	2,179
<b>Total Revenues</b>	<u>1,333,207</u>	<u>1,333,207</u>	<u>1,544,308</u>	<u>211,101</u>
<b>Expenditures -- Public Safety:</b>				
Personal Services	2,584,956	2,751,956	2,622,284	129,672
Materials and Supplies	19,900	19,900	11,104	8,796
Other Services and Charges	480,662	495,744	497,619	(1,875)
Capital Outlay	20,000	20,000	4,260	15,740
<b>Total Expenditures</b>	<u>3,105,518</u>	<u>3,287,600</u>	<u>3,135,267</u>	<u>152,333</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(1,772,311)</u>	<u>(1,954,393)</u>	<u>(1,590,959)</u>	<u>363,434</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	1,760,963	1,760,963	1,927,963	167,000
Transfers Out	(70,886)	(70,886)	(70,033)	853
<b>Total Other Financing Sources (Uses)</b>	<u>1,690,077</u>	<u>1,690,077</u>	<u>1,857,930</u>	<u>167,853</u>
<b>Net Change in Fund Balances</b>	(82,234)	(264,316)	266,971	531,287
<b>Fund Deficits - Beginning</b>	<u>(25,437)</u>	<u>(25,437)</u>	<u>(25,437)</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ (107,671)</u>	<u>(289,753)</u>	<u>241,534</u>	<u>531,287</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, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Real Property and Personal Property Tax	\$ 1,871,924	1,871,924	2,137,011	265,087
Investment Earnings	<u>100,000</u>	<u>100,000</u>	<u>71,874</u>	<u>(28,126)</u>
Total Revenues	<u>1,971,924</u>	<u>1,971,924</u>	<u>2,208,885</u>	<u>236,961</u>
Expenditures -- General Government:				
Personal Services	2,122,534	2,122,534	1,890,012	232,522
Other Services and Charges	<u>45,569</u>	<u>45,569</u>	<u>39,586</u>	<u>5,983</u>
Total Expenditures	<u>2,168,103</u>	<u>2,168,103</u>	<u>1,929,598</u>	<u>238,505</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(196,179)	(196,179)	279,287	475,466
Fund Balances - Beginning	<u>1,681,981</u>	<u>1,681,981</u>	<u>1,681,981</u>	-
Fund Balances - Ending	<u><u>\$ 1,485,802</u></u>	<u><u>1,485,802</u></u>	<u><u>1,961,268</u></u>	<u><u>475,466</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, 2007**

	<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>				
Intergovernmental	\$ 1,868,000	1,868,000	1,868,180	180
Permits and Fees	1,308,850	1,308,850	1,281,372	(27,478)
Reimbursement for Services	-	-	123,168	123,168
Investment Earnings	-	-	4,107	4,107
Miscellaneous	-	-	14,985	14,985
<b>Total Revenues</b>	<u>3,176,850</u>	<u>3,176,850</u>	<u>3,291,812</u>	<u>114,962</u>
<b>Expenditures -- Mass Transit:</b>				
Personal Services	6,542,202	6,542,202	6,352,931	189,271
Materials and Supplies	1,368,021	1,401,354	1,301,329	100,025
Other Services and Charges	1,180,244	1,180,244	1,088,550	91,694
<b>Total Expenditures</b>	<u>9,090,467</u>	<u>9,123,800</u>	<u>8,742,810</u>	<u>380,990</u>
Deficiency of Revenues Under Expenditures	(5,913,617)	(5,946,950)	(5,450,998)	495,952
<b>Other Financing Sources:</b>				
Transfers In	5,809,646	5,809,646	5,842,979	33,333
<b>Net Change in Fund Balances</b>	(103,971)	(137,304)	391,981	529,285
Amount Budgeted on Project Basis	(891,628)	(891,628)	(891,628)	-
<b>Fund Balances - Beginning</b>	<u>2,317,857</u>	<u>2,317,857</u>	<u>2,317,857</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 1,322,258</u>	<u>1,288,925</u>	<u>1,818,210</u>	<u>529,285</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, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ -	-	12,348	12,348
Expenditures -- General Government:				
Unemployment Insurance Payments	<u>95,000</u>	<u>95,000</u>	<u>21,378</u>	<u>73,622</u>
Deficiency of Revenues Under Expenditures	(95,000)	(95,000)	(9,030)	85,970
Fund Balances - Beginning	<u>244,698</u>	<u>244,698</u>	<u>244,698</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 149,698</u>	<u>149,698</u>	<u>235,668</u>	<u>85,970</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, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Investment Earnings	\$ -	-	171,606	171,606
Keno Proceeds	3,284,337	3,284,337	2,786,093	(498,244)
Miscellaneous	-	-	5,175	5,175
<b>Total Revenues</b>	<u>3,284,337</u>	<u>3,284,337</u>	<u>2,962,874</u>	<u>(321,463)</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Other Services and Charges	1,100,297	1,100,297	1,052,639	47,658
<b>Culture and Recreation:</b>				
Other Services and Charges	-	66,000	331,252	(265,252)
Capital Outlay	8,477	466,832	463,207	3,625
<b>Total Expenditures</b>	<u>1,108,774</u>	<u>1,633,129</u>	<u>1,847,098</u>	<u>(213,969)</u>
<b>Excess of Revenues Over Expenditures</b>	2,175,563	1,651,208	1,115,776	(535,432)
<b>Other Financing Uses:</b>				
Transfers Out	<u>(3,994,887)</u>	<u>(3,470,532)</u>	<u>(1,354,163)</u>	<u>2,116,369</u>
<b>Net Change in Fund Balances</b>	(1,819,324)	(1,819,324)	(238,387)	1,580,937
Fund Balances - Beginning	<u>3,568,102</u>	<u>3,568,102</u>	<u>3,568,102</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,748,778</u>	<u>1,748,778</u>	<u>3,329,715</u>	<u>1,580,937</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, 2007**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits and Fees	\$ 4,869,199	4,869,199	3,719,882	(1,149,317)
Reimbursement for Services	-	-	117,246	117,246
Investment Earnings	-	-	260,039	260,039
Miscellaneous	-	-	2,100	2,100
Total Revenues	<u>4,869,199</u>	<u>4,869,199</u>	<u>4,099,267</u>	<u>(769,932)</u>
Expenditures -- Public Safety:				
Personal Services	4,624,735	4,624,735	4,509,376	115,359
Materials and Supplies	64,672	64,672	46,962	17,710
Other Services and Charges	930,084	930,084	686,926	243,158
Capital Outlay	77,310	77,310	30,713	46,597
Total Expenditures	<u>5,696,801</u>	<u>5,696,801</u>	<u>5,273,977</u>	<u>422,824</u>
Deficiency of Revenues Under Expenditures	<u>(827,602)</u>	<u>(827,602)</u>	<u>(1,174,710)</u>	<u>(347,108)</u>
Other Financing Sources (Uses):				
Transfers In	756,400	756,400	756,400	-
Transfers Out	(15,000)	(15,000)	-	15,000
Total Other Financing Sources (Uses)	<u>741,400</u>	<u>741,400</u>	<u>756,400</u>	<u>15,000</u>
Net Change in Fund Balances	(86,202)	(86,202)	(418,310)	(332,108)
Fund Balances - Beginning	<u>4,878,616</u>	<u>4,878,616</u>	<u>4,878,616</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,792,414</u>	<u>4,792,414</u>	<u>4,460,306</u>	<u>(332,108)</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, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ -	-	10,804	10,804
Donations	<u>106,638</u>	<u>106,638</u>	<u>88,493</u>	<u>(18,145)</u>
Total Revenues	<u>106,638</u>	<u>106,638</u>	<u>99,297</u>	<u>(7,341)</u>
Expenditures -- Culture and Recreation:				
Personal Services	97,071	97,071	98,282	(1,211)
Other Services and Charges	300	300	-	300
Capital Outlay	<u>10,412</u>	<u>10,412</u>	<u>8,183</u>	<u>2,229</u>
Total Expenditures	<u>107,783</u>	<u>107,783</u>	<u>106,465</u>	<u>1,318</u>
Deficiency of Revenues Under Expenditures	(1,145)	(1,145)	(7,168)	(6,023)
Amount Not Required to be Budgeted	3,052	3,052	3,052	-
Fund Balances - Beginning	<u>322,415</u>	<u>322,415</u>	<u>322,415</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 324,322</u></u>	<u><u>324,322</u></u>	<u><u>318,299</u></u>	<u><u>(6,023)</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, 2007**

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 862,431	862,431	2,087,970	1,225,539
Investment Earnings	-	-	235,306	235,306
Total Revenues	<u>862,431</u>	<u>862,431</u>	<u>2,323,276</u>	<u>1,460,845</u>
<b>Expenditures -- Debt Service:</b>				
Principal Retirement	618,377	618,377	727,536	(109,159)
Interest	244,054	244,054	248,975	(4,921)
Fiscal Charges	-	-	700	(700)
Total Expenditures	<u>862,431</u>	<u>862,431</u>	<u>977,211</u>	<u>(114,780)</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>1,346,065</u>	<u>1,346,065</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	39,342	39,342
Transfers Out	-	-	(1,394,718)	(1,394,718)
Bond Proceeds	-	-	175,479	175,479
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(1,179,897)</u>	<u>(1,179,897)</u>
Net Change in Fund Balances	-	-	166,168	166,168
Fund Balances - Beginning	<u>4,728,037</u>	<u>4,728,037</u>	<u>4,728,037</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,728,037</u>	<u>4,728,037</u>	<u>4,894,205</u>	<u>166,168</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, 2007**

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 5,195,931	5,195,931	5,460,690	264,759
Sundry and In Lieu Tax	3,331	3,331	3,025	(306)
Intergovernmental	134,032	134,032	134,032	-
Investment Earnings	80,000	80,000	118,021	38,021
Miscellaneous	-	-	100,000	100,000
<b>Total Revenues</b>	<u>5,413,294</u>	<u>5,413,294</u>	<u>5,815,768</u>	<u>402,474</u>
<b>Expenditures -- Debt Service:</b>				
Principal Retirement	3,940,000	3,940,000	3,950,000	(10,000)
Interest	2,217,500	2,217,500	2,217,611	(111)
Fiscal Charges	-	-	3,320	(3,320)
Capital Lease Principal	-	-	665,000	(665,000)
Capital Lease Interest	-	-	228,227	(228,227)
Miscellaneous	-	-	5,250	(5,250)
<b>Total Expenditures</b>	<u>6,157,500</u>	<u>6,157,500</u>	<u>7,069,408</u>	<u>(911,908)</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(744,206)</u>	<u>(744,206)</u>	<u>(1,253,640)</u>	<u>(509,434)</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	2,583,283	2,583,283
Transfers Out	-	-	(960)	(960)
<b>Total Other Financing Sources (Uses)</b>	<u>-</u>	<u>-</u>	<u>2,582,323</u>	<u>2,582,323</u>
<b>Net Change in Fund Balances</b>	<u>(744,206)</u>	<u>(744,206)</u>	<u>1,328,683</u>	<u>2,072,889</u>
Fund Balances - Beginning	<u>3,526,291</u>	<u>3,526,291</u>	<u>3,526,291</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,782,085</u>	<u>2,782,085</u>	<u>4,854,974</u>	<u>2,072,889</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, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Intergovernmental	\$ 1,414,600	1,414,600	1,520,000	105,400
Investment Earnings	-	-	178,746	178,746
Total Revenues	<u>1,414,600</u>	<u>1,414,600</u>	<u>1,698,746</u>	<u>284,146</u>
Expenditures -- Debt Service:				
Principal Retirement	950,000	950,000	950,000	-
Interest	2,030,800	2,030,800	2,521,769	(490,969)
Fiscal Charges	-	-	2,800	(2,800)
Total Expenditures	<u>2,980,800</u>	<u>2,980,800</u>	<u>3,474,569</u>	<u>(493,769)</u>
Deficiency of Revenues Under Expenditures	(1,566,200)	(1,566,200)	(1,775,823)	(209,623)
Other Financing Sources:				
Transfer In	<u>1,566,200</u>	<u>1,566,200</u>	<u>2,058,435</u>	<u>492,235</u>
Net Change in Fund Balances	-	-	282,612	282,612
Fund Balances - Beginning	<u>3,380,739</u>	<u>3,380,739</u>	<u>3,380,739</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 3,380,739</u></u>	<u><u>3,380,739</u></u>	<u><u>3,663,351</u></u>	<u><u>282,612</u></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, 2007**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ 1,533,172	1,533,172	5,052,264	3,519,092
Donations	-	-	8,500	8,500
Miscellaneous	-	-	125,630	125,630
Total Revenues	<u>1,533,172</u>	<u>1,533,172</u>	<u>5,186,394</u>	<u>3,653,222</u>
Expenditures -- Health and Welfare:				
Personal Services	264,348	264,348	227,705	36,643
Materials and Supplies	13,280	13,280	3,521	9,759
Other Services and Charges	255,544	322,331	241,418	80,913
Capital Outlay	-	-	2,904	(2,904)
Grants	<u>2,120,402</u>	<u>2,053,615</u>	<u>581,871</u>	<u>1,471,744</u>
Total Expenditures	<u>2,653,574</u>	<u>2,653,574</u>	<u>1,057,419</u>	<u>1,596,155</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,120,402)	(1,120,402)	4,128,975	5,249,377
Fund Balances - Beginning	<u>46,041,261</u>	<u>46,041,261</u>	<u>46,041,261</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 44,920,859</u>	<u>44,920,859</u>	<u>50,170,236</u>	<u>5,249,377</u>