

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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Recreation Receipts	\$ 125,000	125,000	49,462	(75,538)
Investment Earnings	-	-	10,841	10,841
Miscellaneous	-	-	2,805	2,805
Total Revenues	<u>125,000</u>	<u>125,000</u>	<u>63,108</u>	<u>(61,892)</u>
Other Financing Uses:				
Transfers Out	<u>(227,980)</u>	<u>(227,980)</u>	<u>(187,122)</u>	<u>40,858</u>
Net Change in Fund Balances	(102,980)	(102,980)	(124,014)	(21,034)
Fund Balances - Beginning	<u>257,712</u>	<u>257,712</u>	<u>257,712</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 154,732</u>	<u>154,732</u>	<u>133,698</u>	<u>(21,034)</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Permits and Fees	\$ 67,115	67,115	302,562	235,447
Investment Earnings	-	-	60,006	60,006
Total Revenues	<u>67,115</u>	<u>67,115</u>	<u>362,568</u>	<u>295,453</u>
Expenditures -- General Government:				
Personal Services	32,834	32,834	32,645	189
Materials and Supplies	2,300	2,300	2,449	(149)
Other Services and Charges	32,132	32,132	33,045	(913)
Capital Outlay	<u>36,438</u>	<u>36,438</u>	<u>429,882</u>	<u>(393,444)</u>
Total Expenditures	<u>103,704</u>	<u>103,704</u>	<u>498,021</u>	<u>(394,317)</u>
Deficiency of Revenues Under Expenditures	(36,589)	(36,589)	(135,453)	(98,864)
Fund Balances - Beginning	<u>98,029</u>	<u>98,029</u>	<u>98,029</u>	<u>-</u>
Fund Balances (Deficits) - Ending	<u>\$ 61,440</u>	<u>61,440</u>	<u>(37,424)</u>	<u>(98,864)</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, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real Property and Personal Property Tax	\$ 5,695,733	5,695,733	6,423,458	727,725
Intergovernmental	623,297	623,297	626,115	2,818
Permits and Fees	463,000	463,000	396,642	(66,358)
Investment Earnings	45,000	45,000	99,177	54,177
Miscellaneous	17,125	17,125	24,653	7,528
Total Revenues	<u>6,844,155</u>	<u>6,844,155</u>	<u>7,570,045</u>	<u>725,890</u>
Expenditures -- Culture and Recreation:				
Personal Services	5,480,494	5,667,494	5,431,668	235,826
Materials and Supplies	192,981	192,981	169,369	23,612
Other Services and Charges	1,286,550	1,036,550	971,237	65,313
Capital Outlay	824,954	887,954	890,511	(2,557)
Total Expenditures	<u>7,784,979</u>	<u>7,784,979</u>	<u>7,462,785</u>	<u>322,194</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(940,824)</u>	<u>(940,824)</u>	<u>107,260</u>	<u>1,048,084</u>
Other Financing Sources (Uses):				
Transfers Out	-	-	(880)	(880)
Sale of Capital Assets	500	500	252	(248)
Total Other Financing Sources (Uses)	<u>500</u>	<u>500</u>	<u>(628)</u>	<u>(1,128)</u>
Net Change in Fund Balances	<u>(940,324)</u>	<u>(940,324)</u>	<u>106,632</u>	<u>1,046,956</u>
Fund Balances - Beginning	<u>3,003,579</u>	<u>3,003,579</u>	<u>3,003,579</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,063,255</u>	<u>2,063,255</u>	<u>3,110,211</u>	<u>1,046,956</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 1,103,240	1,103,240	1,109,968	6,728
Permits and Fees	119,787	119,787	106,636	(13,151)
Reimbursement for Services	14,093	14,093	13,093	(1,000)
Client Contributions	182,367	182,367	171,370	(10,997)
Investment Earnings	-	-	22,555	22,555
Donations	79,718	79,718	11,358	(68,360)
Miscellaneous	2,000	2,000	6,312	4,312
Total Revenues	<u>1,501,205</u>	<u>1,501,205</u>	<u>1,441,292</u>	<u>(59,913)</u>
Expenditures -- Economic Opportunity:				
Personal Services	2,640,817	2,664,962	2,721,072	(56,110)
Materials and Supplies	331,718	331,718	220,760	110,958
Other Services and Charges	1,171,530	1,171,530	1,040,190	131,340
Capital Outlay	12,861	12,861	14,202	(1,341)
Total Expenditures	<u>4,156,926</u>	<u>4,181,071</u>	<u>3,996,224</u>	<u>184,847</u>
Deficiency of Revenues Under Expenditures	<u>(2,655,721)</u>	<u>(2,679,866)</u>	<u>(2,554,932)</u>	<u>124,934</u>
Other Financing Sources:				
Transfers In	2,531,135	2,531,135	2,531,135	-
Sale of Capital Assets	-	-	2,474	2,474
Total Other Financing Sources	<u>2,531,135</u>	<u>2,531,135</u>	<u>2,533,609</u>	<u>2,474</u>
Net Change in Fund Balances	(124,586)	(148,731)	(21,323)	127,408
Fund Balances - Beginning	<u>329,624</u>	<u>329,624</u>	<u>329,624</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 205,038</u>	<u>180,893</u>	<u>308,301</u>	<u>127,408</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, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessment	\$ -	-	316	316
Intergovernmental	2,908,169	2,908,169	2,624,875	(283,294)
Permits and Fees	3,345,894	3,345,894	2,701,106	(644,788)
Reimbursement for Services	-	-	311,603	311,603
Investment Earnings	-	-	19,166	19,166
Miscellaneous	-	-	5,761	5,761
Total Revenues	<u>6,254,063</u>	<u>6,254,063</u>	<u>5,662,827</u>	<u>(591,236)</u>
Expenditures -- Health and Welfare:				
Personal Services	7,826,116	7,929,991	7,787,246	142,745
Materials and Supplies	250,043	250,043	270,331	(20,288)
Other Services and Charges	3,725,681	3,725,681	2,994,196	731,485
Capital Outlay	6,826	6,826	2,603	4,223
Total Expenditures	<u>11,808,666</u>	<u>11,912,541</u>	<u>11,054,376</u>	<u>858,165</u>
Deficiency of Revenues Under Expenditures	<u>(5,554,603)</u>	<u>(5,658,478)</u>	<u>(5,391,549)</u>	<u>266,929</u>
Other Financing Sources (Uses):				
Transfers In	5,256,472	5,256,472	5,452,824	196,352
Transfers Out	-	-	(15,804)	(15,804)
Sale of Capital Assets	-	-	7,962	7,962
Total Other Financing Sources (Uses)	<u>5,256,472</u>	<u>5,256,472</u>	<u>5,444,982</u>	<u>188,510</u>
Net Change in Fund Balances	(298,131)	(402,006)	53,433	455,439
Fund Balances - Beginning	<u>559,453</u>	<u>559,453</u>	<u>559,453</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 261,322</u>	<u>157,447</u>	<u>612,886</u>	<u>455,439</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, 2008

	<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	\$ 1,062,000	1,062,000	1,072,601	10,601
Special Assessments	-	-	1,246	1,246
Investment Earnings	-	-	40,868	40,868
Total Revenues	<u>1,062,000</u>	<u>1,062,000</u>	<u>1,114,715</u>	<u>52,715</u>
Expenditures -- Streets and Highways:				
Personal Services	1,196,016	1,196,016	1,174,134	21,882
Materials and Supplies	251,650	251,650	231,162	20,488
Other Services and Charges	1,407,006	1,407,006	1,299,180	107,826
Capital Outlay	425,700	425,700	405,809	19,891
Total Expenditures	<u>3,280,372</u>	<u>3,280,372</u>	<u>3,110,285</u>	<u>170,087</u>
Deficiency of Revenues Under Expenditures	(2,218,372)	(2,218,372)	(1,995,570)	222,802
Other Financing Sources:				
Transfers In	<u>1,795,719</u>	<u>1,795,719</u>	<u>1,795,719</u>	<u>-</u>
Net Change in Fund Balances	(422,653)	(422,653)	(199,851)	222,802
Fund Balances - Beginning	<u>1,469,733</u>	<u>1,469,733</u>	<u>1,469,733</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,047,080</u>	<u>1,047,080</u>	<u>1,269,882</u>	<u>222,802</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, 2008

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 131,876	131,876	131,876	-
Permits and Fees	1,252,440	1,252,440	1,307,574	55,134
Investment Earnings	-	-	9,735	9,735
Donations	-	-	300	300
Miscellaneous	-	-	1,010	1,010
Total Revenues	<u>1,384,316</u>	<u>1,384,316</u>	<u>1,450,495</u>	<u>66,179</u>
Expenditures -- Public Safety:				
Personal Services	2,715,135	2,715,135	2,697,486	17,649
Materials and Supplies	20,750	20,750	15,500	5,250
Other Services and Charges	469,616	469,616	492,322	(22,706)
Capital Outlay	29,000	29,000	10,129	18,871
Total Expenditures	<u>3,234,501</u>	<u>3,234,501</u>	<u>3,215,437</u>	<u>19,064</u>
Deficiency of Revenues Under Expenditures	<u>(1,850,185)</u>	<u>(1,850,185)</u>	<u>(1,764,942)</u>	<u>85,243</u>
Other Financing Sources (Uses):				
Transfers In	1,912,582	1,912,582	1,912,582	-
Transfers Out	(74,533)	(74,533)	(73,680)	853
Total Other Financing Sources (Uses)	<u>1,838,049</u>	<u>1,838,049</u>	<u>1,838,902</u>	<u>853</u>
Net Change in Fund Balances	(12,136)	(12,136)	73,960	86,096
Fund Balances - Beginning	<u>241,534</u>	<u>241,534</u>	<u>241,534</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 229,398</u>	<u>229,398</u>	<u>315,494</u>	<u>86,096</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, 2008

	<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	\$ 1,894,619	1,894,619	2,123,881	229,262
Investment Earnings	<u>54,000</u>	<u>54,000</u>	<u>87,330</u>	<u>33,330</u>
Total Revenues	<u>1,948,619</u>	<u>1,948,619</u>	<u>2,211,211</u>	<u>262,592</u>
Expenditures -- General Government:				
Personal Services	2,153,601	2,153,601	2,026,688	126,913
Other Services and Charges	<u>48,789</u>	<u>48,789</u>	<u>46,711</u>	<u>2,078</u>
Total Expenditures	<u>2,202,390</u>	<u>2,202,390</u>	<u>2,073,399</u>	<u>128,991</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(253,771)	(253,771)	137,812	391,583
Fund Balances - Beginning	<u>1,961,268</u>	<u>1,961,268</u>	<u>1,961,268</u>	-
Fund Balances - Ending	<u><u>\$ 1,707,497</u></u>	<u><u>1,707,497</u></u>	<u><u>2,099,080</u></u>	<u><u>391,583</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 1,788,000	1,788,000	1,986,551	198,551
Permits and Fees	1,358,850	1,358,850	1,260,846	(98,004)
Reimbursement for Services	-	-	151,623	151,623
Investment Earnings	-	-	6,836	6,836
Miscellaneous	-	-	30,209	30,209
Total Revenues	<u>3,146,850</u>	<u>3,146,850</u>	<u>3,436,065</u>	<u>289,215</u>
Expenditures -- Mass Transit:				
Personal Services	6,768,019	6,768,019	6,693,736	74,283
Materials and Supplies	1,357,949	1,468,353	1,650,833	(182,480)
Other Services and Charges	1,213,600	1,213,600	1,105,403	108,197
Total Expenditures	<u>9,339,568</u>	<u>9,449,972</u>	<u>9,449,972</u>	<u>-</u>
Deficiency of Revenues Under Expenditures	(6,192,718)	(6,303,122)	(6,013,907)	289,215
Other Financing Sources:				
Transfers In	6,011,162	6,011,162	6,121,566	110,404
Net Change in Fund Balances	(181,556)	(291,960)	107,659	399,619
Amount Budgeted on Project Basis	(304,182)	(304,182)	(304,182)	-
Fund Balances - Beginning	<u>1,818,210</u>	<u>1,818,210</u>	<u>1,818,210</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,332,472</u>	<u>1,222,068</u>	<u>1,621,687</u>	<u>399,619</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ -	-	11,353	11,353
Expenditures -- General Government:				
Unemployment Insurance Payments	<u>95,000</u>	<u>95,000</u>	<u>45,395</u>	<u>49,605</u>
Deficiency of Revenues Under Expenditures	(95,000)	(95,000)	(34,042)	60,958
Fund Balances - Beginning	<u>235,668</u>	<u>235,668</u>	<u>235,668</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 140,668</u>	<u>140,668</u>	<u>201,626</u>	<u>60,958</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	Final Budget
				Positive
				(Negative)
Revenues:				
Investment Earnings	\$ -	-	168,595	168,595
Keno Proceeds	<u>3,091,272</u>	<u>3,091,272</u>	<u>3,362,690</u>	<u>271,418</u>
Total Revenues	<u>3,091,272</u>	<u>3,091,272</u>	<u>3,531,285</u>	<u>440,013</u>
Expenditures:				
General Government:				
Other Services and Charges	1,072,264	1,072,264	1,271,926	(199,662)
Culture and Recreation:				
Other Services and Charges	48,948	58,948	35,347	23,601
Capital Outlay	<u>3,612</u>	<u>428,833</u>	<u>402,985</u>	<u>25,848</u>
Total Expenditures	<u>1,124,824</u>	<u>1,560,045</u>	<u>1,710,258</u>	<u>(150,213)</u>
Excess of Revenues Over Expenditures	1,966,448	1,531,227	1,821,027	289,800
Other Financing Uses:				
Transfers Out	<u>(3,808,296)</u>	<u>(3,413,075)</u>	<u>(1,642,639)</u>	<u>1,770,436</u>
Net Change in Fund Balances	(1,841,848)	(1,881,848)	178,388	2,060,236
Fund Balances - Beginning	<u>3,329,715</u>	<u>3,329,715</u>	<u>3,329,715</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,487,867</u>	<u>1,447,867</u>	<u>3,508,103</u>	<u>2,060,236</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Permits and Fees	\$ 5,275,740	5,275,740	3,751,477	(1,524,263)
Reimbursement for Services	-	-	125,905	125,905
Investment Earnings	-	-	237,082	237,082
Miscellaneous	-	-	2,665	2,665
Total Revenues	<u>5,275,740</u>	<u>5,275,740</u>	<u>4,117,129</u>	<u>(1,158,611)</u>
Expenditures -- Public Safety:				
Personal Services	4,889,388	4,889,388	4,552,966	336,422
Materials and Supplies	67,785	67,785	46,029	21,756
Other Services and Charges	950,634	950,634	678,611	272,023
Capital Outlay	34,213	34,213	14,151	20,062
Total Expenditures	<u>5,942,020</u>	<u>5,942,020</u>	<u>5,291,757</u>	<u>650,263</u>
Deficiency of Revenues Under Expenditures	<u>(666,280)</u>	<u>(666,280)</u>	<u>(1,174,628)</u>	<u>(508,348)</u>
Other Financing Sources (Uses):				
Transfers In	527,473	527,473	527,473	-
Transfers Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>(12,200)</u>	<u>2,800</u>
Total Other Financing Sources (Uses)	<u>512,473</u>	<u>512,473</u>	<u>515,273</u>	<u>2,800</u>
Net Change in Fund Balances	(153,807)	(153,807)	(659,355)	(505,548)
Fund Balances - Beginning	<u>4,460,306</u>	<u>4,460,306</u>	<u>4,460,306</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,306,499</u>	<u>4,306,499</u>	<u>3,800,951</u>	<u>(505,548)</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
Revenues:				
Investment Earnings	\$ -	-	10,138	10,138
Donations	<u>84,363</u>	<u>84,363</u>	<u>-</u>	<u>(84,363)</u>
Total Revenues	<u>84,363</u>	<u>84,363</u>	<u>10,138</u>	<u>(74,225)</u>
Expenditures -- Culture and Recreation:				
Personal Services	74,846	74,846	74,485	361
Other Services and Charges	250	250	-	250
Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>9,412</u>	<u>588</u>
Total Expenditures	<u>85,096</u>	<u>85,096</u>	<u>83,897</u>	<u>1,199</u>
Deficiency of Revenues Under Expenditures	(733)	(733)	(73,759)	(73,026)
Amount Not Required to be Budgeted	(1,648)	(1,648)	(1,648)	-
Fund Balances - Beginning	<u>318,299</u>	<u>318,299</u>	<u>318,299</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 315,918</u></u>	<u><u>315,918</u></u>	<u><u>242,892</u></u>	<u><u>(73,026)</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Real Property and Personal Property Tax	\$ 1,046,333	1,046,333	1,743,621	697,288
Investment Earnings	-	-	258,678	258,678
Total Revenues	<u>1,046,333</u>	<u>1,046,333</u>	<u>2,002,299</u>	<u>955,966</u>
Expenditures -- Debt Service:				
Principal Retirement	619,828	619,828	619,828	-
Interest	426,505	426,505	425,773	732
Fiscal Charges	-	-	1,050	(1,050)
Total Expenditures	<u>1,046,333</u>	<u>1,046,333</u>	<u>1,046,651</u>	<u>(318)</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>955,648</u>	<u>955,648</u>
Other Financing Sources (Uses):				
Transfers In	-	-	1,472,391	1,472,391
Transfers Out	-	-	(1,251,428)	(1,251,428)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>220,963</u>	<u>220,963</u>
Net Change in Fund Balances	-	-	1,176,611	1,176,611
Fund Balances - Beginning	<u>4,894,205</u>	<u>4,894,205</u>	<u>4,894,205</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,894,205</u>	<u>4,894,205</u>	<u>6,070,816</u>	<u>1,176,611</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual</u> Amounts	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
Revenues:				
Real Property and Personal Property Tax	\$ 5,067,645	5,067,645	5,709,454	641,809
Sundry and In Lieu Tax	1,870	1,870	3,894	2,024
Intergovernmental	134,032	134,032	128,307	(5,725)
Investment Earnings	85,000	85,000	196,626	111,626
Miscellaneous	-	-	9,239	9,239
Total Revenues	<u>5,288,547</u>	<u>5,288,547</u>	<u>6,047,520</u>	<u>758,973</u>
Expenditures -- Debt Service:				
Principal Retirement	4,260,000	4,260,000	4,260,000	-
Interest	2,463,105	2,463,105	2,456,373	6,732
Fiscal Charges	-	-	2,930	(2,930)
Capital Lease Principal	-	-	1,165,000	(1,165,000)
Capital Lease Interest	-	-	396,617	(396,617)
Miscellaneous	-	-	2,500	(2,500)
Total Expenditures	<u>6,723,105</u>	<u>6,723,105</u>	<u>8,283,420</u>	<u>(1,560,315)</u>
Deficiency of Revenues Under Expenditures	<u>(1,434,558)</u>	<u>(1,434,558)</u>	<u>(2,235,900)</u>	<u>(801,342)</u>
Other Financing Sources:				
Transfers In	871,353	871,353	2,423,350	1,551,997
Net Change in Fund Balances	(563,205)	(563,205)	187,450	750,655
Fund Balances - Beginning	<u>4,854,974</u>	<u>4,854,974</u>	<u>4,854,974</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,291,769</u>	<u>4,291,769</u>	<u>5,042,424</u>	<u>750,655</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Intergovernmental	\$ 1,412,060	1,412,060	1,520,000	107,940
Investment Earnings	-	-	243,859	243,859
Total Revenues	<u>1,412,060</u>	<u>1,412,060</u>	<u>1,763,859</u>	<u>351,799</u>
Expenditures -- Debt Service:				
Principal Retirement	1,945,000	1,945,000	1,945,000	-
Interest	3,098,419	3,098,419	3,097,026	1,393
Fiscal Charges	-	-	2,800	(2,800)
Miscellaneous	-	-	2,000	(2,000)
Total Expenditures	<u>5,043,419</u>	<u>5,043,419</u>	<u>5,046,826</u>	<u>(3,407)</u>
Deficiency of Revenues Under Expenditures	(3,631,359)	(3,631,359)	(3,282,967)	348,392
Other Financing Sources (Uses):				
Transfer In	3,631,359	3,631,359	3,631,356	(3)
Transfer Out	-	(500,000)	(397,063)	102,937
Total Other Financing Sources (Uses)	<u>3,631,359</u>	<u>3,131,359</u>	<u>3,234,293</u>	<u>102,934</u>
Net Change in Fund Balances	-	(500,000)	(48,674)	451,326
Fund Balances - Beginning	<u>3,663,351</u>	<u>3,663,351</u>	<u>3,663,351</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,663,351</u>	<u>3,163,351</u>	<u>3,614,677</u>	<u>451,326</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, 2008

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ 1,577,372	1,577,372	1,327,063	(250,309)
Donations	-	-	59,934	59,934
Miscellaneous	-	-	36,660	36,660
Total Revenues	<u>1,577,372</u>	<u>1,577,372</u>	<u>1,423,657</u>	<u>(153,715)</u>
Expenditures -- Health and Welfare:				
Personal Services	274,263	274,263	248,544	25,719
Materials and Supplies	13,746	13,746	8,310	5,436
Other Services and Charges	289,363	289,363	198,494	90,869
Grants	<u>1,854,836</u>	<u>1,856,336</u>	<u>1,066,477</u>	<u>789,859</u>
Total Expenditures	<u>2,432,208</u>	<u>2,433,708</u>	<u>1,521,825</u>	<u>911,883</u>
Deficiency of Revenues Under Expenditures	(854,836)	(856,336)	(98,168)	758,168
Fund Balances - Beginning	<u>50,170,236</u>	<u>50,170,236</u>	<u>50,170,236</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 49,315,400</u>	<u>49,313,900</u>	<u>50,072,068</u>	<u>758,168</u>