

**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, 2014**

	<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	\$ 23,400	23,400	210,137	186,737
Investment Earnings	-	-	9,506	9,506
Total Revenues	<u>23,400</u>	<u>23,400</u>	<u>219,643</u>	<u>196,243</u>
Expenditures -- General Government:				
Personal Services	23,400	23,400	20,758	2,642
Materials and Supplies	4,197	4,197	19,787	(15,590)
Other Services and Charges	-	-	17,846	(17,846)
Capital Outlay	-	-	175,145	(175,145)
Total Expenditures	<u>27,597</u>	<u>27,597</u>	<u>233,536</u>	<u>(205,939)</u>
Deficiency of Revenues Under Expenditures	(4,197)	(4,197)	(13,893)	(9,696)
Fund Balances - Beginning	<u>968,308</u>	<u>968,308</u>	<u>968,308</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 964,111</u>	<u>964,111</u>	<u>954,415</u>	<u>(9,696)</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 6,419,865	6,419,865	7,244,219	824,354
Sundry Taxes and In Lieu	6,050	6,050	4,230	(1,820)
Intergovernmental	692,079	692,079	708,771	16,692
Permits and Fees	408,309	408,309	395,443	(12,866)
Reimbursement for Services	-	-	3,000	3,000
Investment Earnings	14,800	14,800	18,932	4,132
Rental Income	1,200	1,200	1,200	-
Miscellaneous	34,240	34,240	30,995	(3,245)
Total Revenues	<u>7,576,543</u>	<u>7,576,543</u>	<u>8,406,790</u>	<u>830,247</u>
<b>Expenditures -- Culture and Recreation:</b>				
Personal Services	5,931,177	6,100,291	6,018,253	82,038
Materials and Supplies	162,619	162,619	123,930	38,689
Other Services and Charges	1,410,878	1,430,471	1,231,993	198,478
Capital Outlay	845,065	845,065	842,089	2,976
Total Expenditures	<u>8,349,739</u>	<u>8,538,446</u>	<u>8,216,265</u>	<u>322,181</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(773,196)	(961,903)	190,525	1,152,428
<b>Other Financing Sources:</b>				
Sale of Capital Assets	500	500	-	(500)
Net Change in Fund Balances	(772,696)	(961,403)	190,525	1,151,928
Fund Balances - Beginning	<u>2,844,522</u>	<u>2,844,522</u>	<u>2,844,522</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,071,826</u>	<u>1,883,119</u>	<u>3,035,047</u>	<u>1,151,928</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Special Assessment	\$ -	-	1,326	1,326
Intergovernmental	2,664,958	2,664,958	2,730,361	65,403
Permits and Fees	4,565,586	4,565,586	4,248,888	(316,698)
Reimbursement for Services	213,930	213,930	534,393	320,463
Investment Earnings	-	-	28,342	28,342
Miscellaneous	-	-	2,702	2,702
<b>Total Revenues</b>	<b>7,444,474</b>	<b>7,444,474</b>	<b>7,546,012</b>	<b>101,538</b>
<b>Expenditures -- Health and Welfare:</b>				
Personal Services	9,027,763	9,143,607	8,721,075	422,532
Materials and Supplies	284,725	284,725	258,572	26,153
Other Services and Charges	4,685,378	4,551,478	3,748,738	802,740
Capital Outlay	74,271	278,171	107,263	170,908
<b>Total Expenditures</b>	<b>14,072,137</b>	<b>14,257,981</b>	<b>12,835,648</b>	<b>1,422,333</b>
<b>Deficiency of Revenues Under Expenditures</b>	<b>(6,627,663)</b>	<b>(6,813,507)</b>	<b>(5,289,636)</b>	<b>1,523,871</b>
<b>Other Financing Sources (Uses):</b>				
Transfers In	5,784,264	5,784,264	5,913,097	128,833
Transfers Out	-	-	(47)	(47)
<b>Total Other Financing Sources (Uses)</b>	<b>5,784,264</b>	<b>5,784,264</b>	<b>5,913,050</b>	<b>128,786</b>
<b>Net Change in Fund Balances</b>	<b>(843,399)</b>	<b>(1,029,243)</b>	<b>623,414</b>	<b>1,652,657</b>
Fund Balances - Beginning	1,508,459	1,508,459	1,508,459	-
Fund Balances - Ending	<u>\$ 665,060</u>	<u>479,216</u>	<u>2,131,873</u>	<u>1,652,657</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real Property and Personal Property Tax	\$ 2,396,364	2,396,364	2,702,548	306,184
Sundry Taxes and In Lieu	1,640	1,640	1,578	(62)
Investment Earnings	8,000	8,000	13,389	5,389
Total Revenues	<u>2,406,004</u>	<u>2,406,004</u>	<u>2,717,515</u>	<u>311,511</u>
Expenditures -- General Government:				
Personal Services	2,357,648	2,410,921	2,336,363	74,558
Other Services and Charges	136,356	136,356	121,997	14,359
Total Expenditures	<u>2,494,004</u>	<u>2,547,277</u>	<u>2,458,360</u>	<u>88,917</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(88,000)	(141,273)	259,155	400,428
Fund Balances - Beginning	<u>1,758,827</u>	<u>1,758,827</u>	<u>1,758,827</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,670,827</u>	<u>1,617,554</u>	<u>2,017,982</u>	<u>400,428</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 2,181,670	2,181,670	2,739,859	558,189
Permits and Fees	2,861,992	2,861,992	2,307,377	(554,615)
Reimbursement for Services	-	-	123,885	123,885
Miscellaneous	-	-	132,109	132,109
Total Revenues	<u>5,043,662</u>	<u>5,043,662</u>	<u>5,303,230</u>	<u>259,568</u>
Expenditures -- Mass Transit:				
Personal Services	8,102,112	8,213,340	8,128,922	84,418
Materials and Supplies	2,225,699	2,225,699	1,780,200	445,499
Other Services and Charges	1,765,533	1,751,333	1,356,190	395,143
Capital Outlay	-	219,235	81,074	138,161
Total Expenditures	<u>12,093,344</u>	<u>12,409,607</u>	<u>11,346,386</u>	<u>1,063,221</u>
Deficiency of Revenues Under Expenditures	<u>(7,049,682)</u>	<u>(7,365,945)</u>	<u>(6,043,156)</u>	<u>1,322,789</u>
Other Financing Sources (Uses):				
Transfers In	6,706,833	6,706,833	6,737,333	30,500
Transfers Out	-	-	(10,862)	(10,862)
Total Other Financing Sources (Uses)	<u>6,706,833</u>	<u>6,706,833</u>	<u>6,726,471</u>	<u>19,638</u>
Net Change in Fund Balances	(342,849)	(659,112)	683,315	1,342,427
Amount Budgeted on Project Basis	84,159	84,159	84,159	-
Fund Balances - Beginning	<u>2,296,230</u>	<u>2,296,230</u>	<u>2,296,230</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,037,540</u>	<u>1,721,277</u>	<u>3,063,704</u>	<u>1,342,427</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, 2014**

	<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	\$ -	-	23,786	23,786
Keno Proceeds	4,103,244	4,103,244	4,163,795	60,551
<b>Total Revenues</b>	<u>4,103,244</u>	<u>4,103,244</u>	<u>4,187,581</u>	<u>84,337</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Other Services and Charges	1,195,500	1,195,500	1,556,915	(361,415)
<b>Culture and Recreation:</b>				
Other Services and Charges	-	45,000	9,296	35,704
Capital Outlay	5,860	509,921	338,388	171,533
<b>Total Expenditures</b>	<u>1,201,360</u>	<u>1,750,421</u>	<u>1,904,599</u>	<u>(154,178)</u>
<b>Excess of Revenues Over Expenditures</b>	2,901,884	2,352,823	2,282,982	(69,841)
<b>Other Financing Uses:</b>				
Transfers Out	<u>(3,452,879)</u>	<u>(3,088,818)</u>	<u>(653,674)</u>	<u>2,435,144</u>
<b>Net Change in Fund Balances</b>	(550,995)	(735,995)	1,629,308	2,365,303
Fund Balances - Beginning	<u>3,022,817</u>	<u>3,022,817</u>	<u>3,022,817</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,471,822</u>	<u>2,286,822</u>	<u>4,652,125</u>	<u>2,365,303</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 18,235,892	18,235,892	18,198,087	(37,805)
Permits and Fees	1,084,151	1,084,151	1,084,151	-
Reimbursement for Services	373,778	373,778	300,454	(73,324)
Program Income	1,462,709	1,462,709	1,434,102	(28,607)
Investment Earnings	3,795	3,795	3,833	38
Donations	293,772	293,772	293,772	-
Private Sector Share of Project	74,740	74,740	74,740	-
Miscellaneous	14,997	14,997	14,997	-
Total Revenues	<u>21,543,834</u>	<u>21,543,834</u>	<u>21,404,136</u>	<u>(139,698)</u>
<b>Expenditures:</b>				
<b>General Government:</b>				
Personal Services	21,071	21,071	21,071	-
Materials and Supplies	1,190	1,190	1,190	-
Other Services and Charges	115,174	115,174	115,174	-
Capital Outlay	231,998	231,998	231,998	-
Total General Government	<u>369,433</u>	<u>369,433</u>	<u>369,433</u>	<u>-</u>
<b>Public Safety:</b>				
Personal Services	1,345,786	1,345,786	1,345,786	-
Materials and Supplies	147,827	147,827	147,827	-
Other Services and Charges	1,293,756	1,293,756	1,293,756	-
Capital Outlay	316,986	316,986	316,986	-
Total Public Safety	<u>3,104,355</u>	<u>3,104,355</u>	<u>3,104,355</u>	<u>-</u>
<b>Culture and Recreation:</b>				
Personal Services	656,578	656,578	656,578	-
Materials and Supplies	23,345	23,345	23,345	-
Other Services and Charges	263,845	263,845	263,845	-
Capital Outlay	221,526	221,526	221,526	-
Total Culture and Recreation	<u>1,165,294</u>	<u>1,165,294</u>	<u>1,165,294</u>	<u>-</u>
<b>Economic Opportunity:</b>				
Personal Services	4,591,622	4,583,063	4,385,973	197,090
Materials and Supplies	88,783	88,783	80,664	8,119
Other Services and Charges	1,703,460	1,827,967	1,441,667	386,300
Capital Outlay	645,175	1,319,878	726,769	593,109
Loans and Grants	3,866,672	4,767,690	3,396,849	1,370,841
Total Economic Opportunity	<u>10,895,712</u>	<u>12,587,381</u>	<u>10,031,922</u>	<u>2,555,459</u>

(Continued)

## (Federal Grants Fund, Continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Health and Welfare:				
Personal Services	3,699,959	3,699,959	3,699,959	-
Materials and Supplies	545,379	545,379	545,379	-
Other Services and Charges	2,558,628	2,558,628	2,558,628	-
Capital Outlay	2,748	2,748	2,748	-
Loans and Grants	37,904	37,904	37,904	-
Total Health and Welfare	<u>6,844,618</u>	<u>6,844,618</u>	<u>6,844,618</u>	<u>-</u>
Mass Transit:				
Personal Services	280,102	280,102	280,102	-
Other Services and Charges	1,448	1,448	1,448	-
Total Mass Transit	<u>281,550</u>	<u>281,550</u>	<u>281,550</u>	<u>-</u>
Total Expenditures	<u>22,660,962</u>	<u>24,352,631</u>	<u>21,797,172</u>	<u>2,555,459</u>
Deficiency of Revenues Under Expenditures	<u>(1,117,128)</u>	<u>(2,808,797)</u>	<u>(393,036)</u>	<u>2,415,761</u>
Other Financing Sources (Uses):				
Transfers In	349,806	349,806	379,169	29,363
Transfers Out	<u>(90,970)</u>	<u>(90,970)</u>	<u>(90,970)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>258,836</u>	<u>258,836</u>	<u>288,199</u>	<u>29,363</u>
Net Change in Fund Balances	(858,292)	(2,549,961)	(104,837)	2,445,124
Fund Balances - Beginning	<u>416,253</u>	<u>416,253</u>	<u>416,253</u>	<u>-</u>
Fund Balances (Deficits) - Ending	<u>\$ (442,039)</u>	<u>(2,133,708)</u>	<u>311,416</u>	<u>2,445,124</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits and Fees	\$ 4,874,533	4,874,533	5,352,644	478,111
Reimbursement for Services	-	-	160,267	160,267
Investment Earnings	-	-	39,967	39,967
Miscellaneous	-	-	518	518
Total Revenues	<u>4,874,533</u>	<u>4,874,533</u>	<u>5,553,396</u>	<u>678,863</u>
Expenditures -- Public Safety:				
Personal Services	4,827,153	4,925,833	4,591,262	334,571
Materials and Supplies	73,135	74,635	36,071	38,564
Other Services and Charges	1,120,784	1,130,681	829,955	300,726
Capital Outlay	107,852	107,852	3,622	104,230
Total Expenditures	<u>6,128,924</u>	<u>6,239,001</u>	<u>5,460,910</u>	<u>778,091</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,254,391)</u>	<u>(1,364,468)</u>	<u>92,486</u>	<u>1,456,954</u>
Other Financing Sources (Uses):				
Transfers In	1,026,799	1,026,799	1,061,626	34,827
Transfers Out	(20,000)	(20,000)	-	20,000
Sale of Capital Assets	-	-	2,232	2,232
Total Other Financing Sources (Uses)	<u>1,006,799</u>	<u>1,006,799</u>	<u>1,063,858</u>	<u>57,059</u>
Net Change in Fund Balances	<u>(247,592)</u>	<u>(357,669)</u>	<u>1,156,344</u>	<u>1,514,013</u>
Fund Balances - Beginning	<u>4,175,883</u>	<u>4,175,883</u>	<u>4,175,883</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 3,928,291</u></u>	<u><u>3,818,214</u></u>	<u><u>5,332,227</u></u>	<u><u>1,514,013</u></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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings	\$ -	-	1,498	1,498
Donations	98,170	98,170	94,992	(3,178)
Total Revenues	<u>98,170</u>	<u>98,170</u>	<u>96,490</u>	<u>(1,680)</u>
Expenditures -- Culture and Recreation:				
Personal Services	87,920	87,920	88,699	(779)
Other Services and Charges	250	250	-	250
Capital Outlay	10,000	10,000	9,448	552
Total Expenditures	<u>98,170</u>	<u>98,170</u>	<u>98,147</u>	<u>23</u>
Deficiency of Revenues Under Expenditures	-	-	(1,657)	(1,657)
Amount Not Required to be Budgeted	217	217	217	-
Fund Balances - Beginning	<u>153,354</u>	<u>153,354</u>	<u>153,354</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 153,571</u></u>	<u><u>153,571</u></u>	<u><u>151,914</u></u>	<u><u>(1,657)</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 1,726,327	1,726,327	3,906,087	2,179,760
Investment Income	-	-	112,369	112,369
Miscellaneous	-	-	256,843	256,843
Total Revenues	<u>1,726,327</u>	<u>1,726,327</u>	<u>4,275,299</u>	<u>2,548,972</u>
<b>Expenditures -- Debt Service:</b>				
Principal Retirement	1,277,748	1,277,748	1,277,748	-
Interest	457,982	457,982	457,982	-
Fiscal Charges	-	-	1,074	(1,074)
Developer Purchased TIF Payments	1,155,039	1,155,039	1,155,039	-
Miscellaneous	-	-	68,000	(68,000)
Total Expenditures	<u>2,890,769</u>	<u>2,890,769</u>	<u>2,959,843</u>	<u>(69,074)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(1,164,442)</u>	<u>(1,164,442)</u>	<u>1,315,456</u>	<u>2,479,898</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	100,980	100,980
Transfers Out	-	-	(5,187,188)	(5,187,188)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(5,086,208)</u>	<u>(5,086,208)</u>
Net Change in Fund Balances	(1,164,442)	(1,164,442)	(3,770,752)	(2,606,310)
Fund Balances - Beginning	<u>9,686,713</u>	<u>9,686,713</u>	<u>9,686,713</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 8,522,271</u></u>	<u><u>8,522,271</u></u>	<u><u>5,915,961</u></u>	<u><u>(2,606,310)</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 4,894,675	4,894,675	5,558,080	663,405
Sundry and In Lieu Tax	4,647	4,647	3,252	(1,395)
Intergovernmental	95,944	95,944	94,775	(1,169)
Investment Earnings	10,000	10,000	34,835	24,835
Total Revenues	<u>5,005,266</u>	<u>5,005,266</u>	<u>5,690,942</u>	<u>685,676</u>
<b>Expenditures -- Debt Service:</b>				
Principal Retirement	4,335,000	4,335,000	4,240,000	95,000
Interest	1,370,266	1,370,266	1,745,495	(375,229)
Fiscal Charges	-	-	12,254	(12,254)
Capital Lease Principal	-	-	2,899,564	(2,899,564)
Capital Lease Interest	-	-	407,102	(407,102)
Total Expenditures	<u>5,705,266</u>	<u>5,705,266</u>	<u>9,304,415</u>	<u>(3,599,149)</u>
Deficiency of Revenues Under Expenditures	(700,000)	(700,000)	(3,613,473)	(2,913,473)
<b>Other Financing Sources:</b>				
Transfers In	-	-	3,316,646	3,316,646
Net Change in Fund Balances	(700,000)	(700,000)	(296,827)	403,173
Fund Balances - Beginning	<u>4,651,070</u>	<u>4,651,070</u>	<u>4,651,070</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,951,070</u>	<u>3,951,070</u>	<u>4,354,243</u>	<u>403,173</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 979,925	979,925	1,000,000	20,075
Investment Earnings	-	-	77,532	77,532
Total Revenues	<u>979,925</u>	<u>979,925</u>	<u>1,077,532</u>	<u>97,607</u>
Expenditures -- Debt Service:				
Principal Retirement	3,970,000	3,970,000	3,970,000	-
Interest	1,984,080	1,984,080	2,925,213	(941,133)
Fiscal Charges	-	-	2,074	(2,074)
Miscellaneous	-	-	3,000	(3,000)
Total Expenditures	<u>5,954,080</u>	<u>5,954,080</u>	<u>6,900,287</u>	<u>(946,207)</u>
Deficiency of Revenues Under Expenditures	(4,974,155)	(4,974,155)	(5,822,755)	(848,600)
Other Financing Sources:				
Transfer In	<u>4,974,155</u>	<u>4,974,155</u>	<u>5,517,622</u>	<u>543,467</u>
Net Change in Fund Balances	-	-	(305,133)	(305,133)
Fund Balances - Beginning	<u>3,100,376</u>	<u>3,100,376</u>	<u>3,100,376</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 3,100,376</u></u>	<u><u>3,100,376</u></u>	<u><u>2,795,243</u></u>	<u><u>(305,133)</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings	\$ 2,430,391	2,430,391	7,857,899	5,427,508
Miscellaneous	-	-	70,877	70,877
Total Revenues	<u>2,430,391</u>	<u>2,430,391</u>	<u>7,928,776</u>	<u>5,498,385</u>
Expenditures -- Health and Welfare:				
Personal Services	326,920	345,218	312,669	32,549
Materials and Supplies	13,918	10,000	9,570	430
Other Services and Charges	89,553	84,805	48,723	36,082
Capital Outlay	-	-	10,021	(10,021)
Grants	3,957,231	3,827,755	1,486,943	2,340,812
Total Expenditures	<u>4,387,622</u>	<u>4,267,778</u>	<u>1,867,926</u>	<u>2,399,852</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,957,231)	(1,837,387)	6,060,850	7,898,237
Fund Balances - Beginning	<u>58,591,680</u>	<u>58,591,680</u>	<u>58,591,680</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 56,634,449</u>	<u>56,754,293</u>	<u>64,652,530</u>	<u>7,898,237</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Reimbursement for Services	\$ 42,000	42,000	-	(42,000)
Investment Earnings	-	-	8,765	8,765
Rental Income	373,300	373,300	354,032	(19,268)
Miscellaneous	-	-	4,833	4,833
Total Revenues	<u>415,300</u>	<u>415,300</u>	<u>367,630</u>	<u>(47,670)</u>
Other Financing Uses:				
Transfers Out	<u>(1,014,076)</u>	<u>(1,014,076)</u>	<u>(515,434)</u>	<u>498,642</u>
Net Change in Fund Balances	(598,776)	(598,776)	(147,804)	450,972
Fund Balances - Beginning	<u>862,352</u>	<u>862,352</u>	<u>862,352</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 263,576</u></u>	<u><u>263,576</u></u>	<u><u>714,548</u></u>	<u><u>450,972</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 999,014	999,014	1,153,257	154,243
Permits and Fees	120,255	120,255	54,142	(66,113)
Reimbursement for Services	88,475	88,475	71,407	(17,068)
Client Contributions	171,869	171,869	166,394	(5,475)
Investment Earnings	-	-	3,744	3,744
Donations	74,810	74,810	985	(73,825)
Miscellaneous	-	-	307	307
Total Revenues	<u>1,454,423</u>	<u>1,454,423</u>	<u>1,450,236</u>	<u>(4,187)</u>
<b>Expenditures -- Economic Opportunity:</b>				
Personal Services	2,539,193	2,593,354	2,538,451	54,903
Materials and Supplies	276,245	276,245	237,181	39,064
Other Services and Charges	1,062,761	1,062,761	889,072	173,689
Capital Outlay	-	-	31,626	(31,626)
Total Expenditures	<u>3,878,199</u>	<u>3,932,360</u>	<u>3,696,330</u>	<u>236,030</u>
Deficiency of Revenues Under Expenditures	(2,423,776)	(2,477,937)	(2,246,094)	231,843
<b>Other Financing Sources:</b>				
Transfers In	2,287,776	2,287,776	2,334,827	47,051
Sale of Capital Assets	-	-	3,357	3,357
Total Other Financing Sources	<u>2,287,776</u>	<u>2,287,776</u>	<u>2,338,184</u>	<u>50,408</u>
Net Change in Fund Balances	(136,000)	(190,161)	92,090	282,251
Fund Balances - Beginning	<u>330,311</u>	<u>330,311</u>	<u>330,311</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 194,311</u>	<u>140,150</u>	<u>422,401</u>	<u>282,251</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 309,304	309,304	627,159	317,855
Permits and Fees	1,238,387	1,238,387	1,157,385	(81,002)
Investment Earnings	-	-	18,471	18,471
Miscellaneous	-	-	178	178
Total Revenues	<u>1,547,691</u>	<u>1,547,691</u>	<u>1,803,193</u>	<u>255,502</u>
Expenditures -- Public Safety:				
Personal Services	3,989,174	4,144,634	4,055,280	89,354
Materials and Supplies	24,750	24,750	41,295	(16,545)
Other Services and Charges	709,761	591,832	455,435	136,397
Capital Outlay	46,353	164,282	52,901	111,381
Total Expenditures	<u>4,770,038</u>	<u>4,925,498</u>	<u>4,604,911</u>	<u>320,587</u>
Deficiency of Revenues Under Expenditures	<u>(3,222,347)</u>	<u>(3,377,807)</u>	<u>(2,801,718)</u>	<u>576,089</u>
Other Financing Sources (Uses):				
Transfers In	2,318,612	2,318,612	2,465,698	147,086
Transfers Out	<u>(853)</u>	<u>(853)</u>	<u>-</u>	<u>853</u>
Total Other Financing Sources (Uses)	<u>2,317,759</u>	<u>2,317,759</u>	<u>2,465,698</u>	<u>147,939</u>
Net Change in Fund Balances	(904,588)	(1,060,048)	(336,020)	724,028
Fund Balances - Beginning	<u>2,217,431</u>	<u>2,217,431</u>	<u>2,217,431</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,312,843</u>	<u>1,157,383</u>	<u>1,881,411</u>	<u>724,028</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, 2014**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings	\$ -	-	539	539
Expenditures -- General Government:				
Unemployment Insurance Payments	<u>95,000</u>	<u>95,000</u>	<u>7,089</u>	<u>87,911</u>
Deficiency of Revenues Under Expenditures	(95,000)	(95,000)	(6,550)	88,450
Fund Balances - Beginning	<u>55,092</u>	<u>55,092</u>	<u>55,092</u>	<u>-</u>
Fund Balances (Deficits) - Ending	<u><u>\$ (39,908)</u></u>	<u><u>(39,908)</u></u>	<u><u>48,542</u></u>	<u><u>88,450</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, 2014**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ -	-	720	720
Expenditures -- Economic Opportunity:				
Other Services and Charges	<u>71,506</u>	<u>71,506</u>	<u>71,234</u>	<u>272</u>
Deficiency of Revenues Under Expenditures	(71,506)	(71,506)	(70,514)	992
Other Financing Sources (Uses):				
Transfers In	-	-	262,622	262,622
Transfers Out	<u>-</u>	<u>-</u>	<u>(262,931)</u>	<u>(262,931)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(309)</u>	<u>(309)</u>
Net Change in Fund Balances	(71,506)	(71,506)	(70,823)	683
Fund Balances - Beginning	<u>70,823</u>	<u>70,823</u>	<u>70,823</u>	<u>-</u>
Fund Balances (Deficits) - Ending	<u><u>\$ (683)</u></u>	<u><u>(683)</u></u>	<u><u>-</u></u>	<u><u>683</u></u>