

**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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Recreation Receipts	\$ 25,000	25,000	49,000	24,000
Investment Earnings	-	-	15,047	15,047
Rental Income	306,000	306,000	341,224	35,224
Miscellaneous	-	-	5,822	5,822
Total Revenues	<u>331,000</u>	<u>331,000</u>	<u>411,093</u>	<u>80,093</u>
Expenditures--Culture & Recreation:				
Other Services & Charges	<u>-</u>	<u>-</u>	<u>127</u>	<u>(127)</u>
Excess of Revenues Over Expenditures	331,000	331,000	410,966	79,966
Other Financing Uses:				
Transfers Out	<u>(374,358)</u>	<u>(374,358)</u>	<u>(145,539)</u>	<u>228,819</u>
Net Change in Fund Balances	(43,358)	(43,358)	265,427	308,785
Fund Balances - Beginning	<u>133,698</u>	<u>133,698</u>	<u>133,698</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 90,340</u>	<u>90,340</u>	<u>399,125</u>	<u>308,785</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, 2009**

	<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	\$ 67,082	67,082	303,827	236,745
Investment Earnings	-	-	42,771	42,771
Total Revenues	<u>67,082</u>	<u>67,082</u>	<u>346,598</u>	<u>279,516</u>
<b>Expenditures -- General Government:</b>				
Personal Services	32,838	32,838	32,713	125
Materials and Supplies	2,066	2,066	1,716	350
Other Services and Charges	32,178	32,178	26,961	5,217
Capital Outlay	2,990	2,990	2,915	75
Total Expenditures	<u>70,072</u>	<u>70,072</u>	<u>64,305</u>	<u>5,767</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,990)	(2,990)	282,293	285,283
Fund Balances (Deficits) - Beginning	<u>(37,424)</u>	<u>(37,424)</u>	<u>(37,424)</u>	<u>-</u>
Fund Balances (Deficits) - Ending	<u><u>\$ (40,414)</u></u>	<u><u>(40,414)</u></u>	<u><u>244,869</u></u>	<u><u>285,283</u></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, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 5,681,665	5,681,665	6,489,141	807,476
Intergovernmental	621,716	621,716	621,716	-
Permits and Fees	382,000	382,000	387,947	5,947
Investment Earnings	48,000	48,000	94,623	46,623
Miscellaneous	20,775	20,775	31,512	10,737
Total Revenues	<u>6,754,156</u>	<u>6,754,156</u>	<u>7,624,939</u>	<u>870,783</u>
<b>Expenditures -- Culture and Recreation:</b>				
Personal Services	5,406,218	5,406,218	5,136,145	270,073
Materials and Supplies	179,085	179,085	153,847	25,238
Other Services and Charges	1,231,862	1,231,862	1,202,534	29,328
Capital Outlay	853,133	853,133	845,851	7,282
Total Expenditures	<u>7,670,298</u>	<u>7,670,298</u>	<u>7,338,377</u>	<u>331,921</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(916,142)	(916,142)	286,562	1,202,704
<b>Other Financing Sources:</b>				
Sale of Capital Assets	500	500	-	(500)
Net Change in Fund Balances	(915,642)	(915,642)	286,562	1,202,204
Fund Balances - Beginning	<u>3,110,211</u>	<u>3,110,211</u>	<u>3,110,211</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,194,569</u>	<u>2,194,569</u>	<u>3,396,773</u>	<u>1,202,204</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, 2009**

	<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	\$ 1,029,463	1,029,463	994,938	(34,525)
Permits and Fees	85,683	85,683	86,402	719
Reimbursement for Services	14,000	14,000	13,993	(7)
Client Contributions	191,060	191,060	155,139	(35,921)
Investment Earnings	-	-	19,472	19,472
Donations	69,590	69,590	24,700	(44,890)
Miscellaneous	-	-	2,953	2,953
<b>Total Revenues</b>	<u>1,389,796</u>	<u>1,389,796</u>	<u>1,297,597</u>	<u>(92,199)</u>
<b>Expenditures -- Economic Opportunity:</b>				
Personal Services	2,473,513	2,509,199	2,467,076	42,123
Materials and Supplies	294,092	294,592	211,080	83,512
Other Services and Charges	1,134,319	1,118,231	1,039,287	78,944
Capital Outlay	-	1,800	2,082	(282)
<b>Total Expenditures</b>	<u>3,901,924</u>	<u>3,923,822</u>	<u>3,719,525</u>	<u>204,297</u>
<b>Deficiency of Revenues Under Expenditures</b>	(2,512,128)	(2,534,026)	(2,421,928)	112,098
<b>Other Financing Sources:</b>				
Transfers In	2,395,035	2,395,035	2,419,180	24,145
<b>Net Change in Fund Balances</b>	(117,093)	(138,991)	(2,748)	136,243
Fund Balances - Beginning	<u>308,301</u>	<u>308,301</u>	<u>308,301</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 191,208</u>	<u>169,310</u>	<u>305,553</u>	<u>136,243</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, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Special Assessment	\$ -	-	482	482
Intergovernmental	2,841,076	2,841,076	2,578,229	(262,847)
Permits and Fees	3,501,850	3,501,850	3,073,390	(428,460)
Reimbursement for Services	-	-	503,658	503,658
Investment Earnings	-	-	22,893	22,893
Miscellaneous	-	-	6,527	6,527
<b>Total Revenues</b>	<u>6,342,926</u>	<u>6,342,926</u>	<u>6,185,179</u>	<u>(157,747)</u>
<b>Expenditures -- Health and Welfare:</b>				
Personal Services	7,847,755	7,908,837	7,603,810	305,027
Materials and Supplies	250,577	250,577	279,097	(28,520)
Other Services and Charges	3,868,970	3,868,970	3,706,182	162,788
Capital Outlay	4,271	4,271	1,047	3,224
<b>Total Expenditures</b>	<u>11,971,573</u>	<u>12,032,655</u>	<u>11,590,136</u>	<u>442,519</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(5,628,647)</u>	<u>(5,689,729)</u>	<u>(5,404,957)</u>	<u>284,772</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	5,243,907	5,243,907	5,308,628	64,721
Transfers Out	-	-	(406)	(406)
<b>Total Other Financing Sources (Uses)</b>	<u>5,243,907</u>	<u>5,243,907</u>	<u>5,308,222</u>	<u>64,315</u>
<b>Net Change in Fund Balances</b>	<u>(384,740)</u>	<u>(445,822)</u>	<u>(96,735)</u>	<u>349,087</u>
Fund Balances - Beginning	<u>612,886</u>	<u>612,886</u>	<u>612,886</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 228,146</u>	<u>167,064</u>	<u>516,151</u>	<u>349,087</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, 2009**

	<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>				
Wheel Tax	\$ 1,074,700	1,074,700	1,089,079	14,379
Special Assessment	-	-	738	738
Investment Earnings	-	-	44,474	44,474
Total Revenues	<u>1,074,700</u>	<u>1,074,700</u>	<u>1,134,291</u>	<u>59,591</u>
<b>Expenditures -- Streets and Highways:</b>				
Personal Services	1,252,507	1,252,507	1,276,559	(24,052)
Materials and Supplies	274,650	274,650	368,608	(93,958)
Other Services and Charges	1,362,148	1,362,148	1,000,792	361,356
Capital Outlay	71,000	60,388	70,344	(9,956)
Total Expenditures	<u>2,960,305</u>	<u>2,949,693</u>	<u>2,716,303</u>	<u>233,390</u>
Deficiency of Revenues Under Expenditures	(1,885,605)	(1,874,993)	(1,582,012)	292,981
<b>Other Financing Sources:</b>				
Transfers In	<u>1,885,605</u>	<u>1,885,605</u>	<u>1,885,605</u>	<u>-</u>
Net Change in Fund Balances	-	10,612	303,593	292,981
Fund Balances - Beginning	<u>1,269,882</u>	<u>1,269,882</u>	<u>1,269,882</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 1,269,882</u></u>	<u><u>1,280,494</u></u>	<u><u>1,573,475</u></u>	<u><u>292,981</u></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, 2009**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 140,421	140,421	150,775	10,354
Permits and Fees	1,206,100	1,206,100	1,324,966	118,866
Reimbursement for Services	-	-	1,472	1,472
Investment Earnings	-	-	8,077	8,077
Donations	-	-	2,300	2,300
Miscellaneous	-	-	235	235
<b>Total Revenues</b>	<u>1,346,521</u>	<u>1,346,521</u>	<u>1,487,825</u>	<u>141,304</u>
<b>Expenditures -- Public Safety:</b>				
Personal Services	2,909,485	2,909,485	2,840,629	68,856
Materials and Supplies	21,794	22,536	27,402	(4,866)
Other Services and Charges	484,290	552,332	558,972	(6,640)
Capital Outlay	23,000	25,300	16,235	9,065
<b>Total Expenditures</b>	<u>3,438,569</u>	<u>3,509,653</u>	<u>3,443,238</u>	<u>66,415</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(2,092,048)</u>	<u>(2,163,132)</u>	<u>(1,955,413)</u>	<u>207,719</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	2,163,999	2,163,999	2,163,999	-
Transfers Out	(72,848)	(72,848)	(71,995)	853
<b>Total Other Financing Sources (Uses)</b>	<u>2,091,151</u>	<u>2,091,151</u>	<u>2,092,004</u>	<u>853</u>
<b>Net Change in Fund Balances</b>	(897)	(71,981)	136,591	208,572
Fund Balances - Beginning	<u>315,494</u>	<u>315,494</u>	<u>315,494</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 314,597</u>	<u>243,513</u>	<u>452,085</u>	<u>208,572</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, 2009**

	<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	\$ 1,855,570	1,855,570	2,123,590	268,020
Investment Earnings	<u>42,000</u>	<u>42,000</u>	<u>87,404</u>	<u>45,404</u>
Total Revenues	<u>1,897,570</u>	<u>1,897,570</u>	<u>2,210,994</u>	<u>313,424</u>
Expenditures -- General Government:				
Personal Services	2,104,870	2,108,927	2,011,368	97,559
Other Services and Charges	<u>57,616</u>	<u>57,616</u>	<u>50,419</u>	<u>7,197</u>
Total Expenditures	<u>2,162,486</u>	<u>2,166,543</u>	<u>2,061,787</u>	<u>104,756</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(264,916)	(268,973)	149,207	418,180
Fund Balances - Beginning	<u>2,099,080</u>	<u>2,099,080</u>	<u>2,099,080</u>	-
Fund Balances - Ending	<u>\$ 1,834,164</u>	<u>1,830,107</u>	<u>2,248,287</u>	<u>418,180</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, 2009**

	<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	\$ 2,246,670	2,246,670	2,241,875	(4,795)
Permits and Fees	1,592,850	1,592,850	1,355,001	(237,849)
Reimbursement for Services	-	-	100,836	100,836
Investment Earnings	-	-	11,467	11,467
Miscellaneous	-	-	22,403	22,403
<b>Total Revenues</b>	<u>3,839,520</u>	<u>3,839,520</u>	<u>3,731,582</u>	<u>(107,938)</u>
<b>Expenditures -- Mass Transit:</b>				
Personal Services	6,552,749	6,552,749	6,708,702	(155,953)
Materials and Supplies	1,837,140	1,837,140	1,237,903	599,237
Other Services and Charges	1,331,218	1,331,218	1,166,697	164,521
Capital Outlay	-	-	75,142	(75,142)
<b>Total Expenditures</b>	<u>9,721,107</u>	<u>9,721,107</u>	<u>9,188,444</u>	<u>532,663</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(5,881,587)</u>	<u>(5,881,587)</u>	<u>(5,456,862)</u>	<u>424,725</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	5,881,587	5,881,587	5,881,587	-
Transfers Out	-	-	(19,293)	(19,293)
<b>Total Other Financing Sources (Uses)</b>	<u>5,881,587</u>	<u>5,881,587</u>	<u>5,862,294</u>	<u>(19,293)</u>
<b>Net Change in Fund Balances</b>	-	-	405,432	405,432
<b>Amount Budgeted on Project Basis</b>	161,733	161,733	161,733	-
<b>Fund Balances - Beginning</b>	<u>1,621,687</u>	<u>1,621,687</u>	<u>1,621,687</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 1,783,420</u>	<u>1,783,420</u>	<u>2,188,852</u>	<u>405,432</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ -	-	9,303	9,303
Expenditures -- General Government:				
Unemployment Insurance Payments	<u>95,000</u>	<u>95,000</u>	<u>19,497</u>	<u>75,503</u>
Deficiency of Revenues Under Expenditures	(95,000)	(95,000)	(10,194)	84,806
Fund Balances - Beginning	<u>201,626</u>	<u>201,626</u>	<u>201,626</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 106,626</u>	<u>106,626</u>	<u>191,432</u>	<u>84,806</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, 2009**

	<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	\$ -	-	142,571	142,571
Keno Proceeds	<u>3,186,935</u>	<u>3,186,935</u>	<u>3,166,565</u>	<u>(20,370)</u>
Total Revenues	<u>3,186,935</u>	<u>3,186,935</u>	<u>3,309,136</u>	<u>122,201</u>
<b>Expenditures:</b>				
General Government:				
Other Services and Charges	1,206,297	1,206,297	1,205,052	1,245
Culture and Recreation:				
Other Services and Charges	28,571	63,571	38,190	25,381
Capital Outlay	<u>20,878</u>	<u>524,939</u>	<u>470,434</u>	<u>54,505</u>
Total Expenditures	<u>1,255,746</u>	<u>1,794,807</u>	<u>1,713,676</u>	<u>81,131</u>
Excess of Revenues Over Expenditures	1,931,189	1,392,128	1,595,460	203,332
<b>Other Financing Uses:</b>				
Transfers Out	<u>(3,799,867)</u>	<u>(2,211,698)</u>	<u>(2,109,769)</u>	<u>101,929</u>
Net Change in Fund Balances	(1,868,678)	(819,570)	(514,309)	305,261
Fund Balances - Beginning	<u>3,508,103</u>	<u>3,508,103</u>	<u>3,508,103</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,639,425</u>	<u>2,688,533</u>	<u>2,993,794</u>	<u>305,261</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Permits and Fees	\$ 4,861,062	4,861,062	3,229,950	(1,631,112)
Reimbursement for Services	-	-	126,216	126,216
Investment Earnings	-	-	168,464	168,464
Miscellaneous	-	-	2,997	2,997
Total Revenues	<u>4,861,062</u>	<u>4,861,062</u>	<u>3,527,627</u>	<u>(1,333,435)</u>
Expenditures -- Public Safety:				
Personal Services	4,605,541	4,617,937	4,319,039	298,898
Materials and Supplies	69,595	69,595	34,727	34,868
Other Services and Charges	1,084,734	1,084,734	564,776	519,958
Capital Outlay	79,995	79,995	949	79,046
Total Expenditures	<u>5,839,865</u>	<u>5,852,261</u>	<u>4,919,491</u>	<u>932,770</u>
Deficiency of Revenues Under Expenditures	<u>(978,803)</u>	<u>(991,199)</u>	<u>(1,391,864)</u>	<u>(400,665)</u>
Other Financing Sources (Uses):				
Transfers In	820,675	820,675	845,675	25,000
Transfers Out	<u>(20,000)</u>	<u>(20,000)</u>	<u>(15,721)</u>	<u>4,279</u>
Total Other Financing Sources (Uses)	<u>800,675</u>	<u>800,675</u>	<u>829,954</u>	<u>29,279</u>
Net Change in Fund Balances	(178,128)	(190,524)	(561,910)	(371,386)
Fund Balances - Beginning	<u>3,800,951</u>	<u>3,800,951</u>	<u>3,800,951</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,622,823</u>	<u>3,610,427</u>	<u>3,239,041</u>	<u>(371,386)</u>

**CITY OF LINCOLN, NEBRASKA**  
**FAST FORWARD FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2009**

	<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	\$ -	-	114,982	114,982
Expenditures -- Economic Opportunity:				
Other Services and Charges	<u>235,000</u>	<u>235,000</u>	<u>-</u>	<u>235,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(235,000)</u>	<u>(235,000)</u>	<u>114,982</u>	<u>349,982</u>
Other Financing Sources (Uses):				
Transfers In	235,000	235,000	6,335,000	6,100,000
Transfers Out	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>	<u>-</u>
Total Other Financing Sources Uses	<u>235,000</u>	<u>135,000</u>	<u>6,235,000</u>	<u>6,100,000</u>
Net Change in Fund Balances	-	(100,000)	6,349,982	6,449,982
Fund Balances - Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ -</u></u>	<u><u>(100,000)</u></u>	<u><u>6,349,982</u></u>	<u><u>6,449,982</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ -	-	13,417	13,417
Donations	<u>87,402</u>	<u>87,402</u>	<u>89,511</u>	<u>2,109</u>
Total Revenues	<u>87,402</u>	<u>87,402</u>	<u>102,928</u>	<u>15,526</u>
Expenditures -- Culture and Recreation:				
Personal Services	77,152	77,152	76,745	407
Other Services and Charges	250	250	-	250
Capital Outlay	<u>10,000</u>	<u>10,000</u>	<u>25,058</u>	<u>(15,058)</u>
Total Expenditures	<u>87,402</u>	<u>87,402</u>	<u>101,803</u>	<u>(14,401)</u>
Excess of Revenues Over Expenditures	-	-	1,125	1,125
Amount Not Required to be Budgeted	(11,042)	(11,042)	(11,042)	-
Fund Balances - Beginning	<u>242,892</u>	<u>242,892</u>	<u>242,892</u>	-
Fund Balances - Ending	<u><u>\$ 231,850</u></u>	<u><u>231,850</u></u>	<u><u>232,975</u></u>	<u><u>1,125</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, 2009**

	<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	\$ 1,087,071	1,087,071	2,590,716	1,503,645
Investment Earnings	-	-	342,868	342,868
Miscellaneous	-	-	52,776	52,776
Total Revenues	<u>1,087,071</u>	<u>1,087,071</u>	<u>2,986,360</u>	<u>1,899,289</u>
<b>Expenditures -- Debt Service:</b>				
Principal Retirement	716,544	-	716,544	(716,544)
Interest	370,527	-	459,401	(459,401)
Fiscal Charges	-	-	1,750	(1,750)
Miscellaneous	-	-	79,694	(79,694)
Total Expenditures	<u>1,087,071</u>	<u>-</u>	<u>1,257,389</u>	<u>(1,257,389)</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>1,087,071</u>	<u>1,728,971</u>	<u>641,900</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	-	-	411,054	411,054
Transfers Out	-	-	(539,281)	(539,281)
Bond Proceeds	-	-	335,168	335,168
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>206,941</u>	<u>206,941</u>
Net Change in Fund Balances	-	1,087,071	1,935,912	848,841
Fund Balances - Beginning	<u>6,070,816</u>	<u>6,070,816</u>	<u>6,070,816</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 6,070,816</u>	<u>7,157,887</u>	<u>8,006,728</u>	<u>848,841</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 4,968,074	4,968,074	5,689,007	720,933
Sundry and In Lieu Tax	3,024	3,024	4,126	1,102
Intergovernmental	122,657	122,657	122,657	-
Investment Earnings	85,000	85,000	158,387	73,387
Miscellaneous	-	-	46,663	46,663
Total Revenues	<u>5,178,755</u>	<u>5,178,755</u>	<u>6,020,840</u>	<u>842,085</u>
<b>Expenditures -- Debt Service:</b>				
Principal Retirement	4,320,000	4,320,000	4,320,000	-
Interest	2,335,624	2,335,624	2,335,411	213
Fiscal Charges	-	-	2,938	(2,938)
Capital Lease Principal	-	-	2,410,000	(2,410,000)
Capital Lease Interest	-	-	589,585	(589,585)
Miscellaneous	-	-	3,500	(3,500)
Total Expenditures	<u>6,655,624</u>	<u>6,655,624</u>	<u>9,661,434</u>	<u>(3,005,810)</u>
Deficiency of Revenues Under Expenditures	(1,476,869)	(1,476,869)	(3,640,594)	(2,163,725)
<b>Other Financing Sources:</b>				
Transfers In	<u>610,000</u>	<u>610,000</u>	<u>2,999,585</u>	<u>2,389,585</u>
Net Change in Fund Balances	(866,869)	(866,869)	(641,009)	225,860
Fund Balances - Beginning	<u>5,042,424</u>	<u>5,042,424</u>	<u>5,042,424</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,175,555</u>	<u>4,175,555</u>	<u>4,401,415</u>	<u>225,860</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		Positive (Negative)
Revenues:				
Intergovernmental	\$ 1,731,144	1,731,144	1,520,000	(211,144)
Investment Earnings	-	-	221,488	221,488
Total Revenues	<u>1,731,144</u>	<u>1,731,144</u>	<u>1,741,488</u>	<u>10,344</u>
Expenditures -- Debt Service:				
Principal Retirement	3,000,000	3,000,000	3,000,000	-
Interest	3,019,700	3,019,700	3,019,259	441
Fiscal Charges	-	-	2,800	(2,800)
Total Expenditures	<u>6,019,700</u>	<u>6,019,700</u>	<u>6,022,059</u>	<u>(2,359)</u>
Deficiency of Revenues Under Expenditures	<u>(4,288,556)</u>	<u>(4,288,556)</u>	<u>(4,280,571)</u>	<u>7,985</u>
Other Financing Sources (Uses):				
Transfer In	4,288,556	4,288,556	4,288,556	-
Transfer Out	-	-	(262,291)	(262,291)
Total Other Financing Sources (Uses)	<u>4,288,556</u>	<u>4,288,556</u>	<u>4,026,265</u>	<u>(262,291)</u>
Net Change in Fund Balances	-	-	(254,306)	(254,306)
Fund Balances - Beginning	<u>3,614,677</u>	<u>3,614,677</u>	<u>3,614,677</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,614,677</u>	<u>3,614,677</u>	<u>3,360,371</u>	<u>(254,306)</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, 2009**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ 2,053,199	2,053,199	1,943,633	(109,566)
Donations	-	-	29,500	29,500
Miscellaneous	-	-	348,052	348,052
Total Revenues	<u>2,053,199</u>	<u>2,053,199</u>	<u>2,321,185</u>	<u>267,986</u>
Expenditures -- Health and Welfare:				
Personal Services	290,839	290,839	262,264	28,575
Materials and Supplies	14,137	14,137	14,699	(562)
Other Services and Charges	298,223	279,428	420,841	(141,413)
Grants	<u>2,239,859</u>	<u>2,046,460</u>	<u>835,930</u>	<u>1,210,530</u>
Total Expenditures	<u>2,843,058</u>	<u>2,630,864</u>	<u>1,533,734</u>	<u>1,097,130</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(789,859)	(577,665)	787,451	1,365,116
Fund Balances - Beginning	<u>50,072,068</u>	<u>50,072,068</u>	<u>50,072,068</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 49,282,209</u>	<u>49,494,403</u>	<u>50,859,519</u>	<u>1,365,116</u>