

**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, 2004**

	<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	\$ 90,000	90,000	56,865	(33,135)
Investment Earnings	-	-	7,413	7,413
Miscellaneous	-	-	1,613	1,613
Total Revenues	<u>90,000</u>	<u>90,000</u>	<u>65,891</u>	<u>(24,109)</u>
Other Financing Uses:				
Transfers Out	<u>(341,130)</u>	<u>(366,130)</u>	<u>(143,502)</u>	<u>222,628</u>
Net Change in Fund Balances	(251,130)	(276,130)	(77,611)	198,519
Fund Balances - Beginning	<u>383,097</u>	<u>383,097</u>	<u>383,097</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 131,967</u>	<u>106,967</u>	<u>305,486</u>	<u>198,519</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, 2004**

	<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>				
Real Property and Personal Property Tax	\$ 5,573,958	5,573,958	5,929,807	355,849
Intergovernmental	609,680	609,680	609,680	-
Permits and Fees	327,852	327,852	360,528	32,676
Investment Earnings	25,000	25,000	25,033	33
Miscellaneous	2,800	2,800	2,832	32
<b>Total Revenues</b>	<u>6,539,290</u>	<u>6,539,290</u>	<u>6,927,880</u>	<u>388,590</u>
<b>Expenditures -- Culture and Recreation:</b>				
Personal Services	5,085,325	5,085,325	5,011,624	73,701
Materials and Supplies	224,544	224,544	219,658	4,886
Other Services and Charges	1,078,160	1,078,160	941,322	136,838
Capital Outlay	879,836	879,836	870,304	9,532
<b>Total Expenditures</b>	<u>7,267,865</u>	<u>7,267,865</u>	<u>7,042,908</u>	<u>224,957</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(728,575)</u>	<u>(728,575)</u>	<u>(115,028)</u>	<u>613,547</u>
<b>Other Financing Sources (Uses):</b>				
Transfers Out	(34,050)	(34,050)	(10,352)	23,698
Sale of Capital Assets	500	500	508	8
<b>Total Other Financing Sources (Uses)</b>	<u>(33,550)</u>	<u>(33,550)</u>	<u>(9,844)</u>	<u>23,706</u>
<b>Net Change in Fund Balances</b>	<u>(762,125)</u>	<u>(762,125)</u>	<u>(124,872)</u>	<u>637,253</u>
Fund Balances - Beginning	<u>2,640,372</u>	<u>2,640,372</u>	<u>2,640,372</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,878,247</u>	<u>1,878,247</u>	<u>2,515,500</u>	<u>637,253</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, 2004**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues:</b>				
Intergovernmental	\$ 1,137,738	1,137,738	1,118,271	(19,467)
Permits and Fees	117,702	117,702	109,507	(8,195)
Reimbursement for Services	12,391	12,391	9,066	(3,325)
Client Contributions	156,656	156,656	162,435	5,779
Investment Earnings	-	-	11,379	11,379
Donations	32,562	32,562	2,306	(30,256)
Miscellaneous	1,681	1,681	3,048	1,367
Total Revenues	<u>1,458,730</u>	<u>1,458,730</u>	<u>1,416,012</u>	<u>(42,718)</u>
<b>Expenditures -- Economic Opportunity:</b>				
Personal Services	2,946,382	2,932,498	2,879,608	52,890
Materials and Supplies	300,648	302,948	322,322	(19,374)
Other Services and Charges	1,215,777	1,219,385	1,086,536	132,849
Capital Outlay	40,734	97,935	75,692	22,243
Total Expenditures	<u>4,503,541</u>	<u>4,552,766</u>	<u>4,364,158</u>	<u>188,608</u>
Deficiency of Revenues Under Expenditures	<u>(3,044,811)</u>	<u>(3,094,036)</u>	<u>(2,948,146)</u>	<u>145,890</u>
<b>Other Financing Sources:</b>				
Transfers In	2,876,253	2,876,253	2,876,253	-
Sale of Capital Assets	-	-	3,141	3,141
Total Other Financing Sources	<u>2,876,253</u>	<u>2,876,253</u>	<u>2,879,394</u>	<u>3,141</u>
Net Change in Fund Balances	(168,558)	(217,783)	(68,752)	149,031
Fund Balances - Beginning	<u>367,689</u>	<u>367,689</u>	<u>367,689</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 199,131</u>	<u>149,906</u>	<u>298,937</u>	<u>149,031</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, 2004**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u>	<u>Variance with</u> <u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Special Assessment	\$ -	-	276	276
Intergovernmental	2,172,623	2,172,623	2,179,651	7,028
Permits and Fees	2,255,044	2,255,044	2,333,741	78,697
Reimbursement for Services	-	-	101,887	101,887
Investment Earnings	-	-	4,541	4,541
Miscellaneous	-	-	16,881	16,881
Total Revenues	<u>4,427,667</u>	<u>4,427,667</u>	<u>4,636,977</u>	<u>209,310</u>
<b>Expenditures -- Health and Welfare:</b>				
Personal Services	7,010,404	7,010,404	6,955,226	55,178
Materials and Supplies	310,830	310,830	219,840	90,990
Other Services and Charges	2,095,525	2,095,525	2,009,650	85,875
Capital Outlay	415,520	41,520	22,725	18,795
Total Expenditures	<u>9,832,279</u>	<u>9,458,279</u>	<u>9,207,441</u>	<u>250,838</u>
Deficiency of Revenues Under Expenditures	<u>(5,404,612)</u>	<u>(5,030,612)</u>	<u>(4,570,464)</u>	<u>460,148</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	4,810,792	4,810,792	4,810,792	-
Transfers Out	(44,106)	(44,106)	(44,106)	-
Sale of Capital Assets	-	-	1,312	1,312
Total Other Financing Sources (Uses)	<u>4,766,686</u>	<u>4,766,686</u>	<u>4,767,998</u>	<u>1,312</u>
Net Change in Fund Balances	(637,926)	(263,926)	197,534	461,460
Fund Balances - Beginning	<u>500,785</u>	<u>500,785</u>	<u>500,785</u>	<u>-</u>
Fund Balances - Ending	<u>\$ (137,141)</u>	<u>236,859</u>	<u>698,319</u>	<u>461,460</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, 2004**

	<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	\$ 1,044,726	1,044,726	1,013,890	(30,836)
Investment Earnings	-	-	18,742	18,742
Total Revenues	<u>1,044,726</u>	<u>1,044,726</u>	<u>1,032,632</u>	<u>(12,094)</u>
Expenditures -- Streets and Highways:				
Personal Services	1,051,747	1,051,747	1,117,465	(65,718)
Materials and Supplies	158,700	158,700	159,774	(1,074)
Other Services and Charges	945,376	945,376	1,654,077	(708,701)
Capital Outlay	48,720	48,720	37,245	11,475
Total Expenditures	<u>2,204,543</u>	<u>2,204,543</u>	<u>2,968,561</u>	<u>(764,018)</u>
Deficiency of Revenues Under Expenditures	(1,159,817)	(1,159,817)	(1,935,929)	(776,112)
Other Financing Sources:				
Transfers In	<u>1,131,097</u>	<u>1,131,097</u>	<u>1,132,223</u>	<u>1,126</u>
Net Change in Fund Balances	(28,720)	(28,720)	(803,706)	(774,986)
Fund Balances - Beginning	<u>1,441,942</u>	<u>1,441,942</u>	<u>1,441,942</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,413,222</u>	<u>1,413,222</u>	<u>638,236</u>	<u>(774,986)</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, 2004**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 104,179	104,179	104,179	-
Permits and Fees	1,040,227	1,040,227	945,750	(94,477)
Investment Earnings	-	-	3,524	3,524
Miscellaneous	-	-	100	100
Total Revenues	<u>1,144,406</u>	<u>1,144,406</u>	<u>1,053,553</u>	<u>(90,853)</u>
Expenditures -- Public Safety:				
Personal Services	2,158,701	2,198,701	2,191,569	7,132
Materials and Supplies	14,250	14,250	13,993	257
Other Services and Charges	414,340	395,550	403,043	(7,493)
Capital Outlay	85,479	104,269	172,872	(68,603)
Total Expenditures	<u>2,672,770</u>	<u>2,712,770</u>	<u>2,781,477</u>	<u>(68,707)</u>
Deficiency of Revenues Under Expenditures	<u>(1,528,364)</u>	<u>(1,568,364)</u>	<u>(1,727,924)</u>	<u>(159,560)</u>
Other Financing Sources (Uses):				
Transfers In	1,587,668	1,587,668	1,587,668	-
Transfers Out	(64,968)	(64,968)	(40,868)	24,100
Issuance of Debt	335,000	335,000	335,000	-
Premiums / Discounts on Debt Issued	-	-	(878)	(878)
Total Other Financing Sources (Uses)	<u>1,857,700</u>	<u>1,857,700</u>	<u>1,880,922</u>	<u>23,222</u>
Net Change in Fund Balances	329,336	289,336	152,998	(136,338)
Fund Deficits - Beginning	<u>(101,429)</u>	<u>(101,429)</u>	<u>(101,429)</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 227,907</u>	<u>187,907</u>	<u>51,569</u>	<u>(136,338)</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, 2004**

	<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	\$ 1,639,250	1,639,250	1,750,845	111,595
Investment Earnings	1,400	1,400	25,256	23,856
Total Revenues	<u>1,640,650</u>	<u>1,640,650</u>	<u>1,776,101</u>	<u>135,451</u>
Expenditures -- General Government:				
Personal Services	1,799,606	1,799,606	1,692,877	106,729
Other Services and Charges	30,537	30,537	35,850	(5,313)
Total Expenditures	<u>1,830,143</u>	<u>1,830,143</u>	<u>1,728,727</u>	<u>101,416</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(189,493)	(189,493)	47,374	236,867
Fund Balances - Beginning	<u>1,564,677</u>	<u>1,564,677</u>	<u>1,564,677</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,375,184</u>	<u>1,375,184</u>	<u>1,612,051</u>	<u>236,867</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, 2004**

	<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	\$ 2,981,600	2,981,600	3,761,388	779,788
Permits and Fees	1,232,550	1,232,550	1,279,416	46,866
Reimbursement for Services	-	-	56,548	56,548
Investment Earnings	-	-	18,189	18,189
Miscellaneous	-	-	107,386	107,386
<b>Total Revenues</b>	<u>4,214,150</u>	<u>4,214,150</u>	<u>5,222,927</u>	<u>1,008,777</u>
<b>Expenditures -- Mass Transit:</b>				
Personal Services	5,803,750	5,803,750	5,883,917	(80,167)
Materials and Supplies	772,975	772,975	809,871	(36,896)
Other Services and Charges	1,039,652	952,998	867,854	85,144
Capital Outlay	1,893,600	1,893,600	2,793,496	(899,896)
<b>Total Expenditures</b>	<u>9,509,977</u>	<u>9,423,323</u>	<u>10,355,138</u>	<u>(931,815)</u>
<b>Deficiency of Revenues Under Expenditures</b>	<u>(5,295,827)</u>	<u>(5,209,173)</u>	<u>(5,132,211)</u>	<u>76,962</u>
<b>Other Financing Sources:</b>				
Transfers In	5,166,656	5,166,656	5,124,156	(42,500)
Sale of Capital Assets	-	-	17,987	17,987
<b>Total Other Financing Sources</b>	<u>5,166,656</u>	<u>5,166,656</u>	<u>5,142,143</u>	<u>(24,513)</u>
<b>Net Change in Fund Balances</b>	(129,171)	(42,517)	9,932	52,449
<b>Fund Balances - Beginning</b>	<u>1,842,203</u>	<u>1,842,203</u>	<u>1,842,203</u>	<u>-</u>
<b>Fund Balances - Ending</b>	<u>\$ 1,713,032</u>	<u>1,799,686</u>	<u>1,852,135</u>	<u>52,449</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, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ -	-	5,749	5,749
Expenditures -- General Government:				
Unemployment Insurance Payments	<u>95,000</u>	<u>95,000</u>	<u>21,627</u>	<u>73,373</u>
Deficiency of Revenues Under Expenditures	(95,000)	(95,000)	(15,878)	79,122
Fund Balances - Beginning	<u>286,123</u>	<u>286,123</u>	<u>286,123</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 191,123</u>	<u>191,123</u>	<u>270,245</u>	<u>79,122</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, 2004**

	<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	\$ -	-	56,690	56,690
Keno Proceeds	<u>3,195,125</u>	<u>3,195,125</u>	<u>3,334,403</u>	<u>139,278</u>
Total Revenues	<u>3,195,125</u>	<u>3,195,125</u>	<u>3,391,093</u>	<u>195,968</u>
Expenditures:				
General Government:				
Other Services and Charges	1,192,500	1,192,500	1,255,253	(62,753)
Culture and Recreation:				
Capital Outlay	<u>9,298</u>	<u>471,298</u>	<u>458,247</u>	<u>13,051</u>
Total Expenditures	<u>1,201,798</u>	<u>1,663,798</u>	<u>1,713,500</u>	<u>(49,702)</u>
Excess of Revenues Over Expenditures	1,993,327	1,531,327	1,677,593	146,266
Other Financing Uses:				
Transfers Out	<u>(3,349,909)</u>	<u>(2,887,909)</u>	<u>(1,157,148)</u>	<u>1,730,761</u>
Net Change in Fund Balances	(1,356,582)	(1,356,582)	520,445	1,877,027
Fund Balances - Beginning	<u>2,803,365</u>	<u>2,803,365</u>	<u>2,803,365</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,446,783</u>	<u>1,446,783</u>	<u>3,323,810</u>	<u>1,877,027</u>

**CITY OF LINCOLN, NEBRASKA**  
**BUILDING AND SAFETY FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits and Fees	\$ 4,059,418	4,059,418	4,348,871	289,453
Reimbursement for Services	-	-	150,308	150,308
Investment Earnings	-	-	103,390	103,390
Miscellaneous	-	-	3,514	3,514
Total Revenues	<u>4,059,418</u>	<u>4,059,418</u>	<u>4,606,083</u>	<u>546,665</u>
Expenditures -- Public Safety:				
Personal Services	4,114,350	4,179,313	4,073,984	105,329
Materials and Supplies	60,715	63,015	49,168	13,847
Other Services and Charges	667,856	676,604	708,003	(31,399)
Capital Outlay	20,697	74,896	58,978	15,918
Total Expenditures	<u>4,863,618</u>	<u>4,993,828</u>	<u>4,890,133</u>	<u>103,695</u>
Deficiency of Revenues Under Expenditures	(804,200)	(934,410)	(284,050)	650,360
Other Financing Sources:				
Transfers In	<u>801,173</u>	<u>801,173</u>	<u>807,023</u>	<u>5,850</u>
Net Change in Fund Balances	(3,027)	(133,237)	522,973	656,210
Fund Balances - Beginning	<u>4,615,141</u>	<u>4,615,141</u>	<u>4,615,141</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 4,612,114</u>	<u>4,481,904</u>	<u>5,138,114</u>	<u>656,210</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, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Investment Earnings	\$ -	-	6,167	6,167
Donations	<u>138,755</u>	<u>138,755</u>	<u>172,490</u>	<u>33,735</u>
Total Revenues	<u>138,755</u>	<u>138,755</u>	<u>178,657</u>	<u>39,902</u>
Expenditures -- Culture and Recreation:				
Personal Services	126,521	126,521	125,103	1,418
Materials and Supplies	300	300	24	276
Other Services and Charges	1,934	1,934	500	1,434
Capital Outlay	<u>10,765</u>	<u>10,765</u>	<u>9,946</u>	<u>819</u>
Total Expenditures	<u>139,520</u>	<u>139,520</u>	<u>135,573</u>	<u>3,947</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(765)	(765)	43,084	43,849
Amount Not Required to be Budgeted	2,309	2,309	2,309	-
Fund Balances - Beginning	<u>404,348</u>	<u>404,348</u>	<u>404,348</u>	<u>-</u>
Fund Balances - Ending	<u><u>405,892</u></u>	<u><u>405,892</u></u>	<u><u>449,741</u></u>	<u><u>43,849</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, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Revenues:</b>				
Real Property and Personal Property Tax	\$ 644,410	644,410	1,743,663	1,099,253
Investment Earnings	-	-	66,583	66,583
Total Revenues	<u>644,410</u>	<u>644,410</u>	<u>1,810,246</u>	<u>1,165,836</u>
<b>Expenditures -- Debt Service:</b>				
Principal Retirement	591,590	591,590	754,224	(162,634)
Interest	52,820	52,820	55,088	(2,268)
Fiscal Charges	-	-	1,052	(1,052)
Total Expenditures	<u>644,410</u>	<u>644,410</u>	<u>810,364</u>	<u>(165,954)</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>999,882</u>	<u>999,882</u>
<b>Other Financing Sources (Uses):</b>				
Transfers In	75	75	75	-
Transfers Out	(378,455)	(378,455)	(378,455)	-
Bond Proceeds	654,196	654,196	654,196	-
Total Other Financing Sources (Uses)	<u>275,816</u>	<u>275,816</u>	<u>275,816</u>	<u>-</u>
Net Change in Fund Balances	275,816	275,816	1,275,698	999,882
Fund Balances - Beginning	<u>3,633,108</u>	<u>3,633,108</u>	<u>3,633,108</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 3,908,924</u>	<u>3,908,924</u>	<u>4,908,806</u>	<u>999,882</u>

**CITY OF LINCOLN, NEBRASKA**  
**BOND INTEREST AND REDEMPTION DEBT SERVICE FUND**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)**  
**FOR THE YEAR ENDED AUGUST 31, 2004**

	<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	\$ 4,977,043	4,977,043	5,387,468	410,425
Sundry and In Lieu Tax	7,454	7,454	4,240	(3,214)
Intergovernmental	164,000	164,000	136,464	(27,536)
Investment Earnings	32,000	32,000	95,273	63,273
Miscellaneous	-	-	50,635	50,635
Total Revenues	<u>5,180,497</u>	<u>5,180,497</u>	<u>5,674,080</u>	<u>493,583</u>
<b>Expenditures -- Debt Service:</b>				
Principal Retirement	3,215,000	3,215,000	3,215,000	-
Interest	2,271,649	2,271,649	2,271,548	101
Fiscal Charges	-	-	2,915	(2,915)
Capital Lease Principal	-	-	68,937	(68,937)
Capital Lease Interest	-	-	5,037	(5,037)
Miscellaneous	-	-	3,380	(3,380)
Total Expenditures	<u>5,486,649</u>	<u>5,486,649</u>	<u>5,566,817</u>	<u>(80,168)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(306,152)	(306,152)	107,263	413,415
<b>Other Financing Sources:</b>				
Transfers In	<u>573,975</u>	<u>573,975</u>	<u>573,975</u>	<u>-</u>
Net Change in Fund Balances	267,823	267,823	681,238	413,415
Fund Balances - Beginning	<u>6,307,614</u>	<u>6,307,614</u>	<u>6,307,614</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 6,575,437</u>	<u>6,575,437</u>	<u>6,988,852</u>	<u>413,415</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, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 1,416,493	1,416,493	1,260,000	(156,493)
Investment Earnings	-	-	53,656	53,656
Total Revenues	<u>1,416,493</u>	<u>1,416,493</u>	<u>1,313,656</u>	<u>(102,837)</u>
Expenditures -- Debt Service:				
Principal Retirement	860,000	860,000	860,000	-
Interest	556,493	556,493	556,381	112
Fiscal Charges	-	-	950	(950)
Miscellaneous	-	-	3,500	(3,500)
Total Expenditures	<u>1,416,493</u>	<u>1,416,493</u>	<u>1,420,831</u>	<u>(4,338)</u>
Deficiency of Revenues Under Expenditures	-	-	(107,175)	(107,175)
Fund Balances - Beginning	<u>2,844,819</u>	<u>2,844,819</u>	<u>2,844,819</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,844,819</u>	<u>2,844,819</u>	<u>2,737,644</u>	<u>(107,175)</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, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ -	-	2,500	2,500
Investment Earnings	2,002,386	2,002,386	2,408,565	406,179
Donations	-	-	11,050	11,050
Miscellaneous	-	-	81,465	81,465
Total Revenues	<u>2,002,386</u>	<u>2,002,386</u>	<u>2,503,580</u>	<u>501,194</u>
Expenditures -- Health and Welfare:				
Personal Services	195,429	195,429	173,648	21,781
Materials and Supplies	9,615	9,615	7,385	2,230
Other Services and Charges	297,342	297,342	234,666	62,676
Capital Outlay	-	-	6,665	(6,665)
Grants	<u>2,357,947</u>	<u>2,435,974</u>	<u>1,046,354</u>	<u>1,389,620</u>
Total Expenditures	<u>2,860,333</u>	<u>2,938,360</u>	<u>1,468,718</u>	<u>1,469,642</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(857,947)	(935,974)	1,034,862	1,970,836
Fund Balances - Beginning	<u>44,008,396</u>	<u>44,008,396</u>	<u>44,008,396</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 43,150,449</u>	<u>43,072,422</u>	<u>45,043,258</u>	<u>1,970,836</u>