

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits and Fees	\$ 65,103	65,103	202,373	137,270
Investment Earnings	-	-	1,954	1,954
Total Revenues	<u>65,103</u>	<u>65,103</u>	<u>204,327</u>	<u>139,224</u>
Expenditures -- General Government:				
Personal Services	34,845	34,845	34,672	173
Materials and Supplies	600	600	1,074	(474)
Other Services and Charges	29,658	29,658	29,331	327
Capital Outlay	-	-	2,174	(2,174)
Total Expenditures	<u>65,103</u>	<u>65,103</u>	<u>67,251</u>	<u>(2,148)</u>
Excess of Revenues Over Expenditures	-	-	137,076	137,076
Other Financing Sources:				
Transfers In	-	-	484	484
Net Change in Fund Balances	-	-	137,560	137,560
Fund Balances - Beginning	<u>643,250</u>	<u>643,250</u>	<u>643,250</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 643,250</u></u>	<u><u>643,250</u></u>	<u><u>780,810</u></u>	<u><u>137,560</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real Property and Personal Property Tax	\$ 5,730,936	5,730,936	6,284,110	553,174
Intergovernmental	658,902	658,902	658,902	-
Permits and Fees	510,000	510,000	344,720	(165,280)
Reimbursement for Services	-	-	1,500	1,500
Investment Earnings	28,000	28,000	330	(27,670)
Miscellaneous	33,035	33,035	43,712	10,677
Total Revenues	<u>6,960,873</u>	<u>6,960,873</u>	<u>7,333,274</u>	<u>372,401</u>
Expenditures -- Culture and Recreation:				
Personal Services	5,682,153	5,682,153	5,650,083	32,070
Materials and Supplies	185,183	185,183	154,250	30,933
Other Services and Charges	1,480,945	1,460,945	1,220,725	240,220
Capital Outlay	805,000	825,000	816,192	8,808
Total Expenditures	<u>8,153,281</u>	<u>8,153,281</u>	<u>7,841,250</u>	<u>312,031</u>
Deficiency of Revenues Under Expenditures	(1,192,408)	(1,192,408)	(507,976)	684,432
Other Financing Sources:				
Transfers In	264,684	264,684	264,684	-
Sale of Capital Assets	-	-	514	514
Total Other Financing Sources	<u>264,684</u>	<u>264,684</u>	<u>265,198</u>	<u>514</u>
Net Change in Fund Balances	(927,724)	(927,724)	(242,778)	684,946
Fund Balances - Beginning	<u>3,048,771</u>	<u>3,048,771</u>	<u>3,048,771</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,121,047</u>	<u>2,121,047</u>	<u>2,805,993</u>	<u>684,946</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Special Assessment	\$ -	-	1,272	1,272
Intergovernmental	2,628,807	2,628,807	2,799,113	170,306
Permits and Fees	4,212,684	4,212,684	3,704,425	(508,259)
Reimbursement for Services	213,870	213,870	354,466	140,596
Investment Earnings	-	-	3,523	3,523
Miscellaneous	-	-	19,775	19,775
Total Revenues	<u>7,055,361</u>	<u>7,055,361</u>	<u>6,882,574</u>	<u>(172,787)</u>
Expenditures -- Health and Welfare:				
Personal Services	8,758,110	8,705,554	8,340,425	365,129
Materials and Supplies	273,690	273,690	293,575	(19,885)
Other Services and Charges	4,014,220	4,014,220	3,600,294	413,926
Capital Outlay	54,910	114,910	19,519	95,391
Total Expenditures	<u>13,100,930</u>	<u>13,108,374</u>	<u>12,253,813</u>	<u>854,561</u>
Deficiency of Revenues Under Expenditures	<u>(6,045,569)</u>	<u>(6,053,013)</u>	<u>(5,371,239)</u>	<u>681,774</u>
Other Financing Sources (Uses):				
Transfers In	5,706,821	5,706,821	5,724,880	18,059
Transfers Out	-	-	(35,236)	(35,236)
Total Other Financing Sources (Uses)	<u>5,706,821</u>	<u>5,706,821</u>	<u>5,689,644</u>	<u>(17,177)</u>
Net Change in Fund Balances	(338,748)	(346,192)	318,405	664,597
Fund Balances - Beginning	<u>1,044,537</u>	<u>1,044,537</u>	<u>1,044,537</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 705,789</u>	<u>698,345</u>	<u>1,362,942</u>	<u>664,597</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Real Property and Personal Property Tax	\$ 2,329,700	2,329,700	2,523,089	193,389
Investment Earnings	16,000	16,000	1,388	(14,612)
Total Revenues	<u>2,345,700</u>	<u>2,345,700</u>	<u>2,524,477</u>	<u>178,777</u>
Expenditures -- General Government:				
Personal Services	2,310,315	2,319,987	2,227,654	92,333
Other Services and Charges	142,984	142,984	131,812	11,172
Total Expenditures	<u>2,453,299</u>	<u>2,462,971</u>	<u>2,359,466</u>	<u>103,505</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(107,599)	(117,271)	165,011	282,282
Fund Balances - Beginning	<u>1,455,833</u>	<u>1,455,833</u>	<u>1,455,833</u>	-
Fund Balances - Ending	<u><u>\$ 1,348,234</u></u>	<u><u>1,338,562</u></u>	<u><u>1,620,844</u></u>	<u><u>282,282</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 2,434,670	2,434,670	2,704,189	269,519
Permits and Fees	1,603,326	1,603,326	1,374,979	(228,347)
Reimbursement for Services	-	-	130,798	130,798
Miscellaneous	-	-	32,557	32,557
Total Revenues	<u>4,037,996</u>	<u>4,037,996</u>	<u>4,242,523</u>	<u>204,527</u>
Expenditures -- Mass Transit:				
Personal Services	6,977,750	7,018,367	7,003,791	14,576
Materials and Supplies	1,624,355	1,627,477	1,650,550	(23,073)
Other Services and Charges	1,238,376	1,238,376	1,318,651	(80,275)
Total Expenditures	<u>9,840,481</u>	<u>9,884,220</u>	<u>9,972,992</u>	<u>(88,772)</u>
Deficiency of Revenues Under Expenditures	<u>(5,802,485)</u>	<u>(5,846,224)</u>	<u>(5,730,469)</u>	<u>115,755</u>
Other Financing Sources (Uses):				
Transfers In	5,789,217	5,789,217	5,935,255	146,038
Transfers Out	-	-	(12,906)	(12,906)
Total Other Financing Sources (Uses)	<u>5,789,217</u>	<u>5,789,217</u>	<u>5,922,349</u>	<u>133,132</u>
Net Change in Fund Balances	(13,268)	(57,007)	191,880	248,887
Amount Budgeted on Project Basis	242,675	242,675	242,675	-
Fund Balances - Beginning	<u>1,234,396</u>	<u>1,234,396</u>	<u>1,234,396</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,463,803</u>	<u>1,420,064</u>	<u>1,668,951</u>	<u>248,887</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, 2012

	<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	\$ -	-	5,978	5,978
Keno Proceeds	3,399,196	3,399,196	3,596,199	197,003
Total Revenues	<u>3,399,196</u>	<u>3,399,196</u>	<u>3,602,177</u>	<u>202,981</u>
Expenditures:				
General Government:				
Other Services and Charges	1,195,500	1,195,500	1,350,170	(154,670)
Culture and Recreation:				
Materials and Supplies	-	-	389	(389)
Other Services and Charges	86,334	86,334	5,352	80,982
Capital Outlay	20,314	524,375	518,631	5,744
Total Expenditures	<u>1,302,148</u>	<u>1,806,209</u>	<u>1,874,542</u>	<u>(68,333)</u>
Excess of Revenues Over Expenditures	2,097,048	1,592,987	1,727,635	134,648
Other Financing Uses:				
Transfers Out	<u>(2,942,668)</u>	<u>(1,120,207)</u>	<u>(2,205,374)</u>	<u>(1,085,167)</u>
Net Change in Fund Balances	(845,620)	472,780	(477,739)	(950,519)
Fund Balances - Beginning	<u>2,165,948</u>	<u>2,165,948</u>	<u>2,165,948</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 1,320,328</u>	<u>2,638,728</u>	<u>1,688,209</u>	<u>(950,519)</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 22,441,109	22,441,109	23,303,467	862,358
Permits and Fees	1,036,751	1,036,751	1,036,751	-
Reimbursement for Services	427,063	427,063	337,735	(89,328)
Program Income	1,571,613	1,571,613	1,707,768	136,155
Investment Earnings	3,871	3,871	3,908	37
Donations	442,339	442,339	442,339	-
Private Sector Share of Project	322,912	322,912	322,912	-
Miscellaneous	63,111	63,111	63,111	-
Total Revenues	<u>26,308,769</u>	<u>26,308,769</u>	<u>27,217,991</u>	<u>909,222</u>
Expenditures:				
General Government:				
Personal Services	161,351	161,351	161,351	-
Materials and Supplies	34,783	34,783	34,783	-
Other Services and Charges	365,633	365,633	365,633	-
Total General Government	<u>561,767</u>	<u>561,767</u>	<u>561,767</u>	<u>-</u>
Public Safety:				
Personal Services	1,592,533	1,592,533	1,592,533	-
Materials and Supplies	99,336	99,336	99,336	-
Other Services and Charges	1,171,052	1,171,052	1,171,052	-
Capital Outlay	1,499,568	1,499,568	1,499,568	-
Total Public Safety	<u>4,362,489</u>	<u>4,362,489</u>	<u>4,362,489</u>	<u>-</u>
Culture and Recreation:				
Personal Services	772,654	772,654	772,654	-
Materials and Supplies	29,367	29,367	29,367	-
Other Services and Charges	335,909	335,909	335,909	-
Capital Outlay	605,621	605,621	605,621	-
Total Culture and Recreation	<u>1,743,551</u>	<u>1,743,551</u>	<u>1,743,551</u>	<u>-</u>
Economic Opportunity:				
Personal Services	4,486,976	4,486,976	4,568,329	(81,353)
Materials and Supplies	31,593	31,593	26,607	4,986
Other Services and Charges	1,889,048	1,965,322	1,826,157	139,165
Capital Outlay	181,440	1,322,717	331,207	991,510
Loans and Grants	3,886,052	4,831,442	4,085,170	746,272
Total Economic Opportunity	<u>10,475,109</u>	<u>12,638,050</u>	<u>10,837,470</u>	<u>1,800,580</u>

(Continued)

(Federal Grants Fund, Continued)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Health and Welfare:				
Personal Services	3,642,289	3,642,289	3,642,289	-
Materials and Supplies	638,542	638,542	638,542	-
Other Services and Charges	3,018,824	3,018,824	3,018,824	-
Capital Outlay	91,924	91,924	91,924	-
Loans and Grants	33,833	33,833	33,833	-
Total Health and Welfare	<u>7,425,412</u>	<u>7,425,412</u>	<u>7,425,412</u>	<u>-</u>
Mass Transit:				
Personal Services	258,512	258,512	258,512	-
Other Services and Charges	2,397	2,397	2,397	-
Total Mass Transit	<u>260,909</u>	<u>260,909</u>	<u>260,909</u>	<u>-</u>
Total Expenditures	<u>24,829,237</u>	<u>26,992,178</u>	<u>25,191,598</u>	<u>1,800,580</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>1,479,532</u>	<u>(683,409)</u>	<u>2,026,393</u>	<u>2,709,802</u>
Other Financing Sources (Uses):				
Transfers In	377,744	377,744	405,174	27,430
Transfers Out	<u>(643,366)</u>	<u>(643,366)</u>	<u>(648,245)</u>	<u>(4,879)</u>
Total Other Financing Sources (Uses)	<u>(265,622)</u>	<u>(265,622)</u>	<u>(243,071)</u>	<u>22,551</u>
Net Change in Fund Balances	1,213,910	(949,031)	1,783,322	2,732,353
Fund Deficits - Beginning	<u>(170,981)</u>	<u>(170,981)</u>	<u>(170,981)</u>	<u>-</u>
Fund Balances (Deficits) - Ending	<u>\$ 1,042,929</u>	<u>(1,120,012)</u>	<u>1,612,341</u>	<u>2,732,353</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Permits and Fees	\$ 4,613,716	4,613,716	4,594,840	(18,876)
Reimbursement for Services	-	-	144,150	144,150
Investment Earnings	-	-	8,781	8,781
Miscellaneous	-	-	3,543	3,543
Total Revenues	<u>4,613,716</u>	<u>4,613,716</u>	<u>4,751,314</u>	<u>137,598</u>
Expenditures -- Public Safety:				
Personal Services	4,634,513	4,637,445	4,561,392	76,053
Materials and Supplies	71,180	71,180	46,727	24,453
Other Services and Charges	990,064	990,064	684,769	305,295
Capital Outlay	105,867	105,867	49	105,818
Total Expenditures	<u>5,801,624</u>	<u>5,804,556</u>	<u>5,292,937</u>	<u>511,619</u>
Deficiency of Revenues Under Expenditures	<u>(1,187,908)</u>	<u>(1,190,840)</u>	<u>(541,623)</u>	<u>649,217</u>
Other Financing Sources (Uses):				
Transfers In	957,493	957,493	960,425	2,932
Transfers Out	(22,000)	(22,000)	(29,063)	(7,063)
Total Other Financing Sources (Uses)	<u>935,493</u>	<u>935,493</u>	<u>931,362</u>	<u>(4,131)</u>
Net Change in Fund Balances	(252,415)	(255,347)	389,739	645,086
Fund Balances - Beginning	<u>2,693,731</u>	<u>2,693,731</u>	<u>2,693,731</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,441,316</u>	<u>2,438,384</u>	<u>3,083,470</u>	<u>645,086</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings	\$ -	-	623	623
Donations	94,826	94,826	86,019	(8,807)
Total Revenues	<u>94,826</u>	<u>94,826</u>	<u>86,642</u>	<u>(8,184)</u>
Expenditures -- Culture and Recreation:				
Personal Services	84,576	84,576	84,222	354
Other Services and Charges	250	250	60	190
Capital Outlay	10,000	10,000	10,000	-
Total Expenditures	<u>94,826</u>	<u>94,826</u>	<u>94,282</u>	<u>544</u>
Deficiency of Revenues Under Expenditures	-	-	(7,640)	(7,640)
Amount Not Required to be Budgeted	(6,176)	(6,176)	(6,176)	-
Fund Balances - Beginning	<u>162,556</u>	<u>162,556</u>	<u>162,556</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 156,380</u></u>	<u><u>156,380</u></u>	<u><u>148,740</u></u>	<u><u>(7,640)</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, 2012

	<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	\$ 1,867,315	1,867,315	2,581,770	714,455
Investment Earnings	-	-	27,085	27,085
Miscellaneous	-	-	330,415	330,415
Total Revenues	<u>1,867,315</u>	<u>1,867,315</u>	<u>2,939,270</u>	<u>1,071,955</u>
Expenditures -- Debt Service:				
Principal Retirement	1,300,645	1,300,645	1,300,645	-
Interest	566,670	566,670	566,666	4
Fiscal Charges	-	-	1,448	(1,448)
Miscellaneous	-	-	65,497	(65,497)
Total Expenditures	<u>1,867,315</u>	<u>1,867,315</u>	<u>1,934,256</u>	<u>(66,941)</u>
Excess of Revenues Over Expenditures	<u>-</u>	<u>-</u>	<u>1,005,014</u>	<u>1,005,014</u>
Other Financing Sources (Uses):				
Transfers In	-	-	103,121	103,121
Transfers Out	-	-	(973,870)	(973,870)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>(870,749)</u>	<u>(870,749)</u>
Net Change in Fund Balances	-	-	134,265	134,265
Fund Balances - Beginning	<u>9,706,552</u>	<u>9,706,552</u>	<u>9,706,552</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 9,706,552</u>	<u>9,706,552</u>	<u>9,840,817</u>	<u>134,265</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
Revenues:				
Real Property and Personal Property Tax	\$ 5,306,424	5,306,424	5,773,392	466,968
Sundry and In Lieu Tax	4,697	4,697	4,301	(396)
Intergovernmental	106,661	106,661	106,661	-
Investment Earnings	28,000	28,000	(1,139)	(29,139)
Total Revenues	<u>5,445,782</u>	<u>5,445,782</u>	<u>5,883,215</u>	<u>437,433</u>
Expenditures -- Debt Service:				
Principal Retirement	3,679,354	3,679,354	2,390,000	1,289,354
Interest	2,289,200	2,289,200	1,822,197	467,003
Fiscal Charges	-	-	2,012	(2,012)
Capital Lease Principal	-	-	2,917,456	(2,917,456)
Capital Lease Interest	-	-	421,624	(421,624)
Bond Issuance Expense	-	-	116,011	(116,011)
Total Expenditures	<u>5,968,554</u>	<u>5,968,554</u>	<u>7,669,300</u>	<u>(1,700,746)</u>
Deficiency of Revenues Under Expenditures	(522,772)	(522,772)	(1,786,085)	(1,263,313)
Other Financing Sources (Uses):				
Transfers In	-	-	3,339,080	3,339,080
Issuance of Debt	-	-	8,090,000	8,090,000
Premium on Debt Issued	-	-	279,497	279,497
Transfer to Bond Refunding Agent	-	-	(8,242,367)	(8,242,367)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>3,466,210</u>	<u>3,466,210</u>
Net Change in Fund Balances	(522,772)	(522,772)	1,680,125	2,202,897
Fund Balances - Beginning	<u>3,043,938</u>	<u>3,043,938</u>	<u>3,043,938</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 2,521,166</u>	<u>2,521,166</u>	<u>4,724,063</u>	<u>2,202,897</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 981,000	981,000	1,000,000	19,000
Investment Earnings	-	-	68,084	68,084
Total Revenues	<u>981,000</u>	<u>981,000</u>	<u>1,068,084</u>	<u>87,084</u>
Expenditures -- Debt Service:				
Principal Retirement	3,605,000	3,605,000	3,605,000	-
Interest	2,639,350	2,639,350	2,639,286	64
Fiscal Charges	-	-	4,374	(4,374)
Payments to Refunding Agent	-	-	950,000	(950,000)
Miscellaneous	-	-	270,915	(270,915)
Total Expenditures	<u>6,244,350</u>	<u>6,244,350</u>	<u>7,469,575</u>	<u>(1,225,225)</u>
Deficiency of Revenues Under Expenditures	<u>(5,263,350)</u>	<u>(5,263,350)</u>	<u>(6,401,491)</u>	<u>(1,138,141)</u>
Other Financing Sources (Uses):				
Transfer In	5,263,350	5,263,350	5,953,306	689,956
Refunding Bond Proceeds	-	-	28,095,000	28,095,000
Premium on Debt Issued	-	-	3,824,303	3,824,303
Transfers To Bond Refunding Agent	-	-	(31,598,630)	(31,598,630)
Total Other Financing Sources (Uses)	<u>5,263,350</u>	<u>5,263,350</u>	<u>6,273,979</u>	<u>1,010,629</u>
Net Change in Fund Balances	-	-	(127,512)	(127,512)
Fund Balances - Beginning	<u>2,818,919</u>	<u>2,818,919</u>	<u>2,818,919</u>	<u>-</u>
Fund Balances - Ending	<u><u>\$ 2,818,919</u></u>	<u><u>2,818,919</u></u>	<u><u>2,691,407</u></u>	<u><u>(127,512)</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings	\$ 2,441,462	2,441,462	3,743,435	1,301,973
Donations	-	-	30,350	30,350
Miscellaneous	-	-	11,642	11,642
Total Revenues	<u>2,441,462</u>	<u>2,441,462</u>	<u>3,785,427</u>	<u>1,343,965</u>
Expenditures -- Health and Welfare:				
Personal Services	320,062	320,062	292,674	27,388
Materials and Supplies	13,918	13,918	10,630	3,288
Other Services and Charges	293,894	293,894	280,937	12,957
Capital Outlay	-	717,000	380,963	336,037
Grants	3,559,194	3,559,194	1,070,006	2,489,188
Total Expenditures	<u>4,187,068</u>	<u>4,904,068</u>	<u>2,035,210</u>	<u>2,868,858</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,745,606)	(2,462,606)	1,750,217	4,212,823
Fund Balances - Beginning	<u>56,571,050</u>	<u>56,571,050</u>	<u>56,571,050</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 54,825,444</u>	<u>54,108,444</u>	<u>58,321,267</u>	<u>4,212,823</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Reimbursement for Services	\$ 505,000	505,000	415,776	(89,224)
Investment Earnings	-	-	2,522	2,522
Miscellaneous	-	-	17,098	17,098
Total Revenues	<u>505,000</u>	<u>505,000</u>	<u>435,396</u>	<u>(69,604)</u>
Other Financing Uses:				
Transfers Out	<u>(1,232,540)</u>	<u>(1,127,540)</u>	<u>(448,191)</u>	<u>679,349</u>
Net Change in Fund Balances	(727,540)	(622,540)	(12,795)	609,745
Fund Balances - Beginning	<u>905,659</u>	<u>905,659</u>	<u>905,659</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 178,119</u>	<u>283,119</u>	<u>892,864</u>	<u>609,745</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental	\$ 983,705	983,705	1,039,384	55,679
Permits and Fees	87,600	87,600	72,800	(14,800)
Reimbursement for Services	92,100	92,100	71,201	(20,899)
Client Contributions	166,636	166,636	152,233	(14,403)
Investment Earnings	-	-	2,379	2,379
Donations	116,320	116,320	6,290	(110,030)
Miscellaneous	-	-	789	789
Total Revenues	<u>1,446,361</u>	<u>1,446,361</u>	<u>1,345,076</u>	<u>(101,285)</u>
Expenditures -- Economic Opportunity:				
Personal Services	2,559,491	2,568,491	2,540,929	27,562
Materials and Supplies	238,263	258,263	249,682	8,581
Other Services and Charges	1,022,788	1,057,788	872,438	185,350
Capital Outlay	-	21,210	18,863	2,347
Total Expenditures	<u>3,820,542</u>	<u>3,905,752</u>	<u>3,681,912</u>	<u>223,840</u>
Deficiency of Revenues Under Expenditures	(2,374,181)	(2,459,391)	(2,336,836)	122,555
Other Financing Sources:				
Transfers In	<u>2,214,007</u>	<u>2,214,007</u>	<u>2,214,007</u>	<u>-</u>
Net Change in Fund Balances	(160,174)	(245,384)	(122,829)	122,555
Fund Balances - Beginning	<u>369,161</u>	<u>369,161</u>	<u>369,161</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 208,987</u>	<u>123,777</u>	<u>246,332</u>	<u>122,555</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, 2012

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues:				
Intergovernmental	\$ 168,700	168,700	449,823	281,123
Permits and Fees	1,573,990	1,573,990	1,200,664	(373,326)
Investment Earnings	-	-	(2,952)	(2,952)
Miscellaneous	-	-	7,043	7,043
Total Revenues	<u>1,742,690</u>	<u>1,742,690</u>	<u>1,654,578</u>	<u>(88,112)</u>
Expenditures -- Public Safety:				
Personal Services	3,213,330	3,215,269	3,067,526	147,743
Materials and Supplies	23,500	23,500	18,568	4,932
Other Services and Charges	793,217	768,217	302,105	466,112
Capital Outlay	503,594	528,594	31,985	496,609
Total Expenditures	<u>4,533,641</u>	<u>4,535,580</u>	<u>3,420,184</u>	<u>1,115,396</u>
Deficiency of Revenues Under Expenditures	<u>(2,790,951)</u>	<u>(2,792,890)</u>	<u>(1,765,606)</u>	<u>1,027,284</u>
Other Financing Sources (Uses):				
Transfers In	2,474,803	2,474,803	2,476,742	1,939
Transfers Out	(853)	(853)	-	853
Total Other Financing Sources (Uses)	<u>2,473,950</u>	<u>2,473,950</u>	<u>2,476,742</u>	<u>2,792</u>
Net Change in Fund Balances	(317,001)	(318,940)	711,136	1,030,076
Fund Balances - Beginning	<u>1,053,554</u>	<u>1,053,554</u>	<u>1,053,554</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 736,553</u>	<u>734,614</u>	<u>1,764,690</u>	<u>1,030,076</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, 2012

	<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	\$ -	-	408	408
Expenditures -- General Government:				
Unemployment Insurance Payments	<u>95,000</u>	<u>95,000</u>	<u>45,004</u>	<u>49,996</u>
Deficiency of Revenues Under Expenditures	(95,000)	(95,000)	(44,596)	50,404
Fund Balances - Beginning	<u>130,958</u>	<u>130,958</u>	<u>130,958</u>	<u>-</u>
Fund Balances - Ending	<u>\$ 35,958</u>	<u>35,958</u>	<u>86,362</u>	<u>50,404</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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Investment Earnings	\$ -	-	392	392
Expenditures -- Economic Opportunity:				
Materials and Supplies	-	-	336	(336)
Other Services and Charges	-	1,226,629	1,235,760	(9,131)
Capital Outlay	457	-	1,117	(1,117)
Total Expenditures	<u>457</u>	<u>1,226,629</u>	<u>1,237,213</u>	<u>(10,584)</u>
Deficiency of Revenues Under Expenditures	(457)	(1,226,629)	(1,236,821)	(10,192)
Other Financing Sources (Uses):				
Transfers In	-	-	53,312	53,312
Transfers Out	-	-	(5,833)	(5,833)
Issuance of Debt	-	-	1,000,000	1,000,000
Premium on Debt Issued	-	-	21,640	21,640
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>1,069,119</u>	<u>1,069,119</u>
Net Change in Fund Balances	(457)	(1,226,629)	(167,702)	1,058,927
Fund Balances - Beginning	<u>233,634</u>	<u>233,634</u>	<u>233,634</u>	<u>-</u>
Fund Balances (Deficits) - Ending	<u>\$ 233,177</u>	<u>(992,995)</u>	<u>65,932</u>	<u>1,058,927</u>