

CITY OF LINCOLN, NE  
 COMBINED BALANCE SHEET  
 NONMAJOR GOVERNMENTAL FUNDS  
 AUGUST 31, 2002

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 19,746,336	13,024,464	9,780,042	42,550,842
Investments	2,511,550	4,148,678	15,622,565	22,282,793
Receivables	1,400,727	4,760,682	126,762	6,288,171
Due from Other Funds	5,449	-	502,530	507,979
Due from Other Governments	1,850,868	167,826	619,559	2,638,253
Inventories	718,378	-	-	718,378
	<u>26,233,308</u>	<u>22,101,650</u>	<u>26,651,458</u>	<u>74,986,416</u>
Total Assets	<u>26,233,308</u>	<u>22,101,650</u>	<u>26,651,458</u>	<u>74,986,416</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	675,769	250	143,484	819,503
Contracts Payable	-	-	168,698	168,698
Retainages Payable	-	-	590	590
Accrued Liabilities	1,505,141	-	-	1,505,141
Due to Other Funds	52,665	500,000	-	552,665
Due to Other Governments	98,819	-	-	98,819
Unearned Revenue	603,155	-	-	603,155
Deferred Revenue	936,394	3,999,963	-	4,936,357
Bond Principal Payable	-	65,000	-	65,000
Bond Interest Payable	-	39,250	-	39,250
Total Liabilities	<u>3,871,943</u>	<u>4,604,463</u>	<u>312,772</u>	<u>8,789,178</u>
Fund Balances:				
Reserved for:				
Encumbrances	1,763,320	-	1,017,952	2,781,272
Inventories	718,378	-	-	718,378
Debt Service	-	12,630,821	-	12,630,821
Trust Donations	1,201,549	-	-	1,201,549
Unreserved:				
Designated for Debt Service	-	4,866,366	-	4,866,366
Designated for Subsequent Years' Expenditures	1,002,410	-	-	1,002,410
Undesignated	17,675,708	-	25,320,734	42,996,442
Total Fund Balances	<u>22,361,365</u>	<u>17,497,187</u>	<u>26,338,686</u>	<u>66,197,238</u>
Total Liabilities and Fund Balances	<u>\$ 26,233,308</u>	<u>22,101,650</u>	<u>26,651,458</u>	<u>74,986,416</u>

See accompanying Independent Auditors' Report

CITY OF LINCOLN, NE  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES  
 IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS  
 FOR THE YEAR ENDED AUGUST 31, 2002

	Special Revenue	Debt Service	Capital Projects	Total Nonmajor Governmental Funds
<b>REVENUES</b>				
Taxes:				
Property	\$ 8,643,072	7,198,662	-	15,841,734
Wheel	994,648	-	6,763,917	7,758,565
Sundry and In Lieu	9,555	6,737	-	16,292
Special Assesment	425	1,701,533	-	1,701,958
Intergovernmental	25,283,529	1,857,862	267,133	27,408,524
Permits and Fees	9,250,649	-	-	9,250,649
Reimbursement for Services	788,890	-	-	788,890
Program Income	1,354,481	-	-	1,354,481
Investment Earnings	431,194	258,102	687,337	1,376,633
Donations	405,386	-	408,446	813,832
Keno Proceeds	3,209,235	-	-	3,209,235
Sale of Assets	733,889	-	11,557	745,446
Miscellaneous	438,067	50,755	96,960	585,782
Total Revenues	51,543,020	11,073,651	8,235,350	70,852,021
<b>EXPENDITURES</b>				
Current:				
General Government	5,222,926	-	-	5,222,926
Public Safety	9,121,022	-	-	9,121,022
Streets and Highways	1,618,905	-	-	1,618,905
Culture and Recreation	7,331,280	-	-	7,331,280
Economic Opportunity	13,745,195	-	-	13,745,195
Health and Welfare	15,233,545	-	-	15,233,545
Mass Transit	12,691,837	-	-	12,691,837
Debt Service:				
Principal Retirement	-	4,974,223	-	4,974,223
Interest and Fiscal Charges	-	2,437,266	-	2,437,266
Miscellaneous	-	389	-	389
Capital Outlay	-	-	12,774,108	12,774,108
Total Expenditures	64,964,710	7,411,878	12,774,108	85,150,696
Excess (Deficiency) of Revenues Over (Under) Expenditures	(13,421,690)	3,661,773	(4,538,758)	(14,298,675)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers In	17,696,118	2,601,923	4,519,456	24,817,497
Transfers Out	(3,106,428)	(1,132,071)	(12,662,546)	(16,901,045)
Issuance of Debt	-	1,122,366	17,457,634	18,580,000
Premiums / Discounts on Debt Issued	-	-	140,593	140,593
Total Other Financing Sources (Uses)	14,589,690	2,592,218	9,455,137	26,637,045
Net Change in Fund Balances	1,168,000	6,253,991	4,916,379	12,338,370
Fund Balances Beginning of Year	21,193,365	11,243,196	21,422,307	53,858,868
Fund Balances End of Year	\$ 22,361,365	17,497,187	26,338,686	66,197,238

See accompanying Independent Auditors' Report