

## NONMAJOR CAPITAL PROJECTS FUNDS

Capital Projects Funds are established to account for all resources received and used for the acquisition or development of major capital improvements (other than those financed by proprietary funds and trust funds).

Storm Sewer Construction Fund - To account for the cost of improving and extending storm sewers. Financing is provided through property tax revenue.

Vehicle Tax Fund - To account for monies derived from the payment of wheel tax which is to be used for street improvements in the City.

1991 G. O. Various Purpose Bonds Fund - To account for the cost of providing improvements to the City's existing library system, including the expansion and equipping of Gere Branch Library and to purchase and equip a new bookmobile; and providing improvements to the City's existing storm sewer and drainage system. Financing is provided by general obligation bonds.

Storm Sewer Bonds Fund - To account for the cost of providing improvements and extensions to the City's storm water sewer and drainage system. Financing is to be provided by a combination of general obligation bond issue proceeds, tax increment financing and reimbursement funds from the Federal Emergency Management Agency.

1999 G.O. Various Purpose Bonds Fund - To account for the cost of financing, acquiring, and improving interactive recreational facilities for children and families, referred to as the Children's Museum; financing the construction and equipping of two new park and recreational facilities; and financing construction and equipping of two public libraries and necessary site improvements.

2002 Antelope Valley Bonds - To account for the costs of funding portions of new stormwater, transportation, and community revitalization strategies incorporated into the Antelope Valley Project. Financing is provided by tax supported bonds.

Other Capital Projects Fund - To account for the cost of acquiring or improving various general fixed assets. Financing is provided from a variety of sources, such as General fund appropriations, revenue sharing, federal/state grants, bond proceeds, etc.

Special Assessment Fund - To account for the cost of capital improvements to be assessed against benefited properties. Resources are derived from fund transfers from the Special Revenue fund type and interest on investments.

**CITY OF LINCOLN, NEBRASKA**  
**SUBCOMBINING BALANCE SHEET**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**AUGUST 31, 2007**

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Storm Sewer Bonds	1999 G.O. Various Purpose Bonds
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 40,615	1,218,080	9,224	2,934,208	15,092
Investments	150,870	4,487,546	36,880	11,079,118	58,672
Accounts Receivable	-	-	-	-	-
Accrued Interest Receivable	-	97,295	406	114,905	658
Due from Other Funds	11,963	354,414	2,892	855,141	4,601
Due from Other Governments	-	893,885	-	103,928	-
	<u>203,448</u>	<u>7,051,220</u>	<u>49,402</u>	<u>15,087,300</u>	<u>79,023</u>
Total Assets					
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable	11,473	-	-	778,474	-
Contracts Payable	-	-	-	129,177	-
Retainages Payable	-	-	-	58,397	-
Due to Other Funds	-	-	-	-	-
Due to Other Governments	-	-	-	31	-
	<u>11,473</u>	<u>-</u>	<u>-</u>	<u>966,079</u>	<u>-</u>
Total Liabilities					
Fund Balances:					
Unreserved:					
Designated for Encumbrances	3,286	-	-	2,260,912	-
Undesignated	188,689	7,051,220	49,402	11,860,309	79,023
Total Fund Balances	<u>191,975</u>	<u>7,051,220</u>	<u>49,402</u>	<u>14,121,221</u>	<u>79,023</u>
Total Liabilities and Fund Balances	<u>\$ 203,448</u>	<u>7,051,220</u>	<u>49,402</u>	<u>15,087,300</u>	<u>79,023</u>

<u>2002 Antelope Valley Bonds</u>	<u>Other Capital Projects</u>	<u>Special Assessment</u>	<u>Total</u>
-	471,958	62,881	4,752,058
-	1,733,329	-	17,546,415
-	74,100	-	74,100
-	27,403	-	240,667
-	1,628,205	-	2,857,216
-	-	-	997,813
-	<u>3,934,995</u>	<u>62,881</u>	<u>26,468,269</u>
-	70,016	3,600	863,563
-	447,698	-	576,875
-	10,000	-	68,397
-	385,387	-	385,387
-	-	-	31
-	<u>913,101</u>	<u>3,600</u>	<u>1,894,253</u>
-	486,658	-	2,750,856
-	<u>2,535,236</u>	<u>59,281</u>	<u>21,823,160</u>
-	<u>3,021,894</u>	<u>59,281</u>	<u>24,574,016</u>
-	<u>3,934,995</u>	<u>62,881</u>	<u>26,468,269</u>

**CITY OF LINCOLN, NEBRASKA**  
**SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2007**

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Storm Sewer Bonds	1999 G.O. Various Purpose Bonds
<b>Revenues:</b>					
Wheel Tax	\$ -	9,000,841	-	-	-
Intergovernmental	16,073	-	-	113,928	-
Permits and Fees	-	-	-	-	-
Investment Earnings	365	425,690	2,485	561,019	48,240
Donations	-	-	-	-	-
Developer's Share	-	-	-	16,974	-
Miscellaneous	-	-	-	648,801	-
Total Revenues	<u>16,438</u>	<u>9,426,531</u>	<u>2,485</u>	<u>1,340,722</u>	<u>48,240</u>
<b>Expenditures -- Capital Outlay:</b>					
General Government	-	-	-	-	-
Streets and Highways	42,185	-	-	5,143,147	-
Culture and Recreation	-	-	-	-	13,317
Economic Opportunity	-	-	-	-	-
Total Expenditures	<u>42,185</u>	<u>-</u>	<u>-</u>	<u>5,143,147</u>	<u>13,317</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(25,747)</u>	<u>9,426,531</u>	<u>2,485</u>	<u>(3,802,425)</u>	<u>34,923</u>
<b>Other Financing Sources (Uses):</b>					
Transfers In	235,250	-	-	-	960
Transfers Out	(44,049)	(8,214,900)	-	(923,885)	(1,064,195)
Issuance of Debt	-	-	-	8,295,000	-
Premium on Debt Issued	-	-	-	212,389	-
Discount on Debt Issued	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>191,201</u>	<u>(8,214,900)</u>	<u>-</u>	<u>7,583,504</u>	<u>(1,063,235)</u>
Net Change in Fund Balances	165,454	1,211,631	2,485	3,781,079	(1,028,312)
Fund Balances - Beginning	<u>26,521</u>	<u>5,839,589</u>	<u>46,917</u>	<u>10,340,142</u>	<u>1,107,335</u>
Fund Balances - Ending	<u>\$ 191,975</u>	<u>7,051,220</u>	<u>49,402</u>	<u>14,121,221</u>	<u>79,023</u>

<u>2002 Antelope Valley Bonds</u>	<u>Other Capital Projects</u>	<u>Special Assessment</u>	<u>Total</u>
-	-	-	9,000,841
-	850,502	-	980,503
-	283,433	-	283,433
16,503	135,029	-	1,189,331
-	52,203	-	52,203
-	-	-	16,974
-	130,184	-	778,985
<u>16,503</u>	<u>1,451,351</u>	<u>-</u>	<u>12,302,270</u>
-	77,335	-	77,335
618,828	650,134	146,268	6,600,562
-	2,471,395	-	2,484,712
-	4,822,613	-	4,822,613
<u>618,828</u>	<u>8,021,477</u>	<u>146,268</u>	<u>13,985,222</u>
<u>(602,325)</u>	<u>(6,570,126)</u>	<u>(146,268)</u>	<u>(1,682,952)</u>
-	4,254,513	205,290	4,696,013
-	(40,837)	-	(10,287,866)
-	3,617,946	-	11,912,946
-	-	-	212,389
-	(5,255)	-	(5,255)
-	194,594	-	194,594
<u>-</u>	<u>8,020,961</u>	<u>205,290</u>	<u>6,722,821</u>
(602,325)	1,450,835	59,022	5,039,869
<u>602,325</u>	<u>1,571,059</u>	<u>259</u>	<u>19,534,147</u>
<u>-</u>	<u>3,021,894</u>	<u>59,281</u>	<u>24,574,016</u>