

## 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 and through Natural Resource Districts for their share of projects.

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.

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.

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, 2010**

	<u>Storm Sewer Construction</u>	<u>Vehicle Tax</u>	<u>Storm Sewer Bonds</u>	<u>1999 G.O. Various Purpose Bonds</u>
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 139,047	434,591	836,842	26,072
Investments	-	1,171,031	2,250,575	68,615
Accounts Receivable	-	-	-	-
Accrued Interest Receivable	-	51,050	18,248	518
Due from Other Funds	7,198	82,374	158,430	4,878
Due from Other Governments	-	995,534	24,893	-
Total Assets	<u>146,245</u>	<u>2,734,580</u>	<u>3,288,988</u>	<u>100,083</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts Payable	-	-	140,017	-
Contracts Payable	-	-	-	-
Retainages Payable	-	-	50,014	-
Due to Other Funds	-	-	10,000	-
Deferred Revenue	-	-	24,893	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>224,924</u>	<u>-</u>
Fund Balances:				
Unreserved:				
Designated for Encumbrances	-	-	1,427,567	-
Undesignated	146,245	2,734,580	1,636,497	100,083
Total Fund Balances	<u>146,245</u>	<u>2,734,580</u>	<u>3,064,064</u>	<u>100,083</u>
Total Liabilities and Fund Balances	<u>\$ 146,245</u>	<u>2,734,580</u>	<u>3,288,988</u>	<u>100,083</u>

Other Capital Projects	Special Assessment	Total
280,074	-	1,716,626
751,335	-	4,241,556
1,000	-	1,000
7,620	-	77,436
1,149,617	1,198,321	2,600,818
-	-	1,020,427
<u>2,189,646</u>	<u>1,198,321</u>	<u>9,657,863</u>
337,995	188,746	666,758
125,141	-	125,141
5,485	10,650	66,149
-	-	10,000
-	-	24,893
<u>468,621</u>	<u>199,396</u>	<u>892,941</u>
234,627	998,925	2,661,119
1,486,398	-	6,103,803
<u>1,721,025</u>	<u>998,925</u>	<u>8,764,922</u>
<u>2,189,646</u>	<u>1,198,321</u>	<u>9,657,863</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, 2010**

	<u>Storm Sewer Construction</u>	<u>Vehicle Tax</u>	<u>Storm Sewer Bonds</u>	<u>1999 G.O. Various Purpose Bonds</u>
Revenues:				
Wheel Tax	\$ -	10,426,407	-	-
Intergovernmental	-	-	11,223	-
Permits and Fees	-	-	-	-
Investment Earnings	-	108,561	27,259	1,887
Donations	-	-	-	-
Rental Income	-	-	-	-
Developer's Share	-	-	575,441	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>10,534,968</u>	<u>613,923</u>	<u>1,887</u>
Expenditures -- Capital Outlay:				
General Government	-	-	-	-
Streets and Highways	2,527	-	2,513,486	-
Culture and Recreation	-	-	-	-
Economic Opportunity	-	-	-	-
Equipment Maintenance	-	-	-	-
Total Expenditures	<u>2,527</u>	<u>-</u>	<u>2,513,486</u>	<u>-</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,527)</u>	<u>10,534,968</u>	<u>(1,899,563)</u>	<u>1,887</u>
Other Financing Sources (Uses):				
Transfers In	-	-	-	-
Transfers Out	-	(11,148,228)	(111,402)	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(11,148,228)</u>	<u>(111,402)</u>	<u>-</u>
Net Change in Fund Balances	(2,527)	(613,260)	(2,010,965)	1,887
Fund Balances - Beginning	<u>148,772</u>	<u>3,347,840</u>	<u>5,075,029</u>	<u>98,196</u>
Fund Balances - Ending	<u>\$ 146,245</u>	<u>2,734,580</u>	<u>3,064,064</u>	<u>100,083</u>

Other Capital Projects	Special Assessment	Total
-	-	10,426,407
273,068	-	284,291
123,263	-	123,263
23,388	-	161,095
116,706	-	116,706
1,000	-	1,000
-	-	575,441
4,779	-	4,779
<u>542,204</u>	<u>-</u>	<u>11,692,982</u>
449,579	-	449,579
166,942	516,895	3,199,850
1,527,743	-	1,527,743
2,342,707	-	2,342,707
73,378	-	73,378
<u>4,560,349</u>	<u>516,895</u>	<u>7,593,257</u>
<u>(4,018,145)</u>	<u>(516,895)</u>	<u>4,099,725</u>
3,732,949	1,355,010	5,087,959
(259,114)	-	(11,518,744)
<u>3,473,835</u>	<u>1,355,010</u>	<u>(6,430,785)</u>
(544,310)	838,115	(2,331,060)
<u>2,265,335</u>	<u>160,810</u>	<u>11,095,982</u>
<u><u>1,721,025</u></u>	<u><u>998,925</u></u>	<u><u>8,764,922</u></u>

