

## 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 provided by general obligation bond issue proceeds.

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 capital 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, 2014**

|   | Storm<br>Sewer<br>Construction | Vehicle<br>Tax   | Storm<br>Sewer<br>Bonds | 1999 G.O.<br>Various<br>Purpose<br>Bonds | Other<br>Capital<br>Projects | Special<br>Assessment | Total             |
|---|--------------------------------|------------------|-------------------------|--|------------------------------|-----------------------|-------------------|
| <b>ASSETS</b>   |                                |                  |                         |  |                              |                       |                   |
| Cash and Cash Equivalents   | \$ -                           | 136,948          | 575,391                 | 4,245                                    | 2,333,367                    | -                     | 3,049,951         |
| Investments   | -                              | 1,778,963        | 7,582,420               | 38,199                                   | 234,648                      | 1,140,501             | 10,774,731        |
| Accrued Interest Receivable   | -                              | 22,382           | 15,067                  | 68                                       | 5,143                        | -                     | 42,660            |
| Due from Other Funds  | -                              | 6,126            | 26,091                  | 137                                      | 1,358,498                    | 50,132                | 1,440,984         |
| Due From Other Governments  | -                              | 1,625,998        | 28,477                  | -  | 55,989                       | -                     | 1,710,464         |
| Assets Held For Resale  | -                              | -                | -                       | -  | 126,575                      | -                     | 126,575           |
| <b>Total Assets</b>   | <b>-</b>                       | <b>3,570,417</b> | <b>8,227,446</b>        | <b>42,649</b>                            | <b>4,114,220</b>             | <b>1,190,633</b>      | <b>17,145,365</b> |
| <b>LIABILITIES, DEFERRED INFLOWS<br/>OF RESOURCES, AND FUND BALANCES</b>      |                                |                  |                         |  |                              |                       |                   |
| Liabilities:  |                                |                  |                         |  |                              |                       |                   |
| Accounts Payable  | -                              | -                | 478,295                 | -  | 141,063                      | 125,627               | 744,985           |
| Contracts Payable   | -                              | -                | 246,259                 | -  | 1,349,345                    | 4,580                 | 1,600,184         |
| Retainages Payable  | -                              | -                | 70,438                  | -  | -                            | 3,174                 | 73,612            |
| Due to Other Funds  | -                              | -                | 68,786                  | -  | 131,156                      | 3,591                 | 203,533           |
| Due to Other Governments  | -                              | -                | -                       | -  | 593                          | -                     | 593               |
| <b>Total Liabilities</b>  | <b>-</b>                       | <b>-</b>         | <b>863,778</b>          | <b>-</b>                                 | <b>1,622,157</b>             | <b>136,972</b>        | <b>2,622,907</b>  |
| Deferred Inflows of Resources:  |                                |                  |                         |  |                              |                       |                   |
| Unavailable Revenues  | -                              | -                | 28,477                  | -  | 55,989                       | -                     | 84,466            |
| Fund Balances:  |                                |                  |                         |  |                              |                       |                   |
| Restricted  | -                              | 3,570,417        | 7,335,191               | -  | 2,436,074                    | 1,053,661             | 14,395,343        |
| Assigned  | -                              | -                | -                       | 42,649                                   | -                            | -                     | 42,649            |
| <b>Total Fund Balances</b>  | <b>-</b>                       | <b>3,570,417</b> | <b>7,335,191</b>        | <b>42,649</b>                            | <b>2,436,074</b>             | <b>1,053,661</b>      | <b>14,437,992</b> |
| <b>Total Liabilities, Deferred Inflow of Resources,<br/>and Fund Balances</b> | <b>\$ -</b>                    | <b>3,570,417</b> | <b>8,227,446</b>        | <b>42,649</b>                            | <b>4,114,220</b>             | <b>1,190,633</b>      | <b>17,145,365</b> |

**CITY OF LINCOLN, NEBRASKA**  
**SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**NONMAJOR CAPITAL PROJECTS FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2014**

|  | Storm<br>Sewer<br>Construction | Vehicle<br>Tax      | Storm<br>Sewer<br>Bonds | 1999 G.O.<br>Various<br>Purpose<br>Bonds | Other<br>Capital<br>Projects | Special<br>Assessment | Total              |
|--|--------------------------------|---------------------|-------------------------|--|------------------------------|-----------------------|--------------------|
| <b>Revenues:</b>   |                                |                     |                         |  |                              |                       |                    |
| Wheel Tax  | \$ -                           | 17,173,865          | -                       | -  | -                            | -                     | 17,173,865         |
| Intergovernmental  | -                              | -                   | 8,550                   | -  | 3,564,864                    | -                     | 3,573,414          |
| Permits and Fees   | -                              | -                   | -                       | -  | 211,582                      | -                     | 211,582            |
| Investment Income  | -                              | 52,883              | 117,292                 | 442                                      | 29,360                       | -                     | 199,977            |
| Donations  | -                              | -                   | -                       | -  | 607,958                      | -                     | 607,958            |
| Rental Income  | -                              | -                   | -                       | -  | 2,900                        | -                     | 2,900              |
| Developer's Share  | -                              | -                   | 193,870                 | -  | 1,479                        | -                     | 195,349            |
| Miscellaneous  | -                              | -                   | -                       | -  | 1,415                        | -                     | 1,415              |
| Total Revenues   | <u>-</u>                       | <u>17,226,748</u>   | <u>319,712</u>          | <u>442</u>                               | <u>4,419,558</u>             | <u>-</u>              | <u>21,966,460</u>  |
| <b>Expenditures -- Capital Outlay:</b>                       |                                |                     |                         |  |                              |                       |                    |
| General Government   | -                              | -                   | -                       | -  | 71,842                       | -                     | 71,842             |
| Public Safety  | -                              | -                   | -                       | -  | 187,134                      | -                     | 187,134            |
| Streets and Highways   | 11,947                         | -                   | 3,207,640               | -  | 76,017                       | 388,982               | 3,684,586          |
| Culture and Recreation                                       | -                              | -                   | -                       | -  | 4,977,139                    | -                     | 4,977,139          |
| Economic Opportunity   | -                              | -                   | -                       | -  | 8,473,539                    | -                     | 8,473,539          |
| Debt Service   | -                              | -                   | -                       | -  | 27,751                       | -                     | 27,751             |
| Total Expenditures   | <u>11,947</u>                  | <u>-</u>            | <u>3,207,640</u>        | <u>-</u>                                 | <u>13,813,422</u>            | <u>388,982</u>        | <u>17,421,991</u>  |
| Excess (Deficiency) of Revenues<br>Over (Under) Expenditures | <u>(11,947)</u>                | <u>17,226,748</u>   | <u>(2,887,928)</u>      | <u>442</u>                               | <u>(9,393,864)</u>           | <u>(388,982)</u>      | <u>4,544,469</u>   |
| <b>Other Financing Sources (Uses):</b>                       |                                |                     |                         |  |                              |                       |                    |
| Transfers In   | -                              | -                   | -                       | -  | 8,486,860                    | -                     | 8,486,860          |
| Transfers Out  | -                              | (16,625,600)        | (364,745)               | -  | (1,073,891)                  | -                     | (18,064,236)       |
| Issuance of Debt   | -                              | -                   | -                       | -  | 2,415,000                    | -                     | 2,415,000          |
| Premium on Debt Issued                                       | -                              | -                   | -                       | -  | 112,667                      | -                     | 112,667            |
| Sale of Capital Assets                                       | -                              | -                   | -                       | -  | 70,898                       | -                     | 70,898             |
| Total Other Financing Sources (Uses)                         | <u>-</u>                       | <u>(16,625,600)</u> | <u>(364,745)</u>        | <u>-</u>                                 | <u>10,011,534</u>            | <u>-</u>              | <u>(6,978,811)</u> |
| Net Change in Fund Balances                                  | <u>(11,947)</u>                | <u>601,148</u>      | <u>(3,252,673)</u>      | <u>442</u>                               | <u>617,670</u>               | <u>(388,982)</u>      | <u>(2,434,342)</u> |
| Fund Balances - Beginning                                    | <u>11,947</u>                  | <u>2,969,269</u>    | <u>10,587,864</u>       | <u>42,207</u>                            | <u>1,818,404</u>             | <u>1,442,643</u>      | <u>16,872,334</u>  |
| Fund Balances - Ending                                       | <u>\$ -</u>                    | <u>3,570,417</u>    | <u>7,335,191</u>        | <u>42,649</u>                            | <u>2,436,074</u>             | <u>1,053,661</u>      | <u>14,437,992</u>  |