

CITY OF LINCOLN, NEBRASKA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2009

	Special Revenue	Debt Service	Capital Projects	Permanent Funds	Total
ASSETS					
Cash and Cash Equivalents	\$ 10,935,978	3,935,043	2,490,799	4,320,152	21,681,972
Investments	26,800,202	10,565,263	5,635,296	46,948,038	89,948,799
Invested Securities Lending Collateral	-	-	-	1,020,557	1,020,557
Receivables, (Net of Allowance for Uncollectibles)	3,219,845	944,034	122,138	156,565	4,442,582
Due from Other Funds	2,163,314	786,212	1,748,418	35,078	4,733,022
Due from Other Governments	555,227	167,250	996,472	-	1,718,949
Inventories	796,416	-	-	-	796,416
Assets Held for Resale	-	-	1,100,000	-	1,100,000
	<u>44,470,982</u>	<u>16,397,802</u>	<u>12,093,123</u>	<u>52,480,390</u>	<u>125,442,297</u>
Total Assets					
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	489,969	3,500	766,764	131,582	1,391,815
Contracts Payable	-	-	154,720	-	154,720
Retainages Payable	-	-	47,725	-	47,725
Accrued Liabilities	1,054,013	-	-	7,704	1,061,717
Due to Other Funds	9,539,685	-	-	14,370	9,554,055
Due to Other Governments	58,845	-	27,932	-	86,777
Unearned Revenue	879,073	-	-	-	879,073
Obligations under Securities Lending	-	-	-	1,020,557	1,020,557
Deferred Revenue	1,947,871	338,430	-	-	2,286,301
Total Liabilities	<u>13,969,456</u>	<u>341,930</u>	<u>997,141</u>	<u>1,174,213</u>	<u>16,482,740</u>
Fund Balances:					
Reserved for:					
Inventories	796,416	-	-	-	796,416
Improvements	7,296	-	142,645	-	149,941
Resale of Assets	-	-	1,100,000	-	1,100,000
Debt Service	-	16,055,872	-	-	16,055,872
Trust Donations (nonexpendable)	-	-	-	160,000	160,000
Health Care (nonexpendable)	-	-	-	37,000,000	37,000,000
Unreserved:					
Designated for Subsequent Years Expenditures	1,781,285	-	-	-	1,781,285
Designated for Encumbrances	219,734	-	1,691,482	-	1,911,216
Designated for Contingencies	-	-	-	865,000	865,000
Undesignated	27,696,795	-	8,161,855	13,281,177	49,139,827
Total Fund Balances	<u>30,501,526</u>	<u>16,055,872</u>	<u>11,095,982</u>	<u>51,306,177</u>	<u>108,959,557</u>
Total Liabilities and Fund Balances	<u>\$ 44,470,982</u>	<u>16,397,802</u>	<u>12,093,123</u>	<u>52,480,390</u>	<u>125,442,297</u>

CITY OF LINCOLN, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2009

	Special Revenue	Debt Service	Capital Projects	Permanent Funds	Total
REVENUES					
Taxes:					
Property	\$ 11,619,125	8,004,868	-	-	19,623,993
Wheel	1,091,192	-	9,606,763	-	10,697,955
Sundry and In Lieu	9,070	4,332	-	-	13,402
Special Assessment	1,053,330	-	-	-	1,053,330
Intergovernmental	7,153,102	1,475,991	995,916	-	9,625,009
Permits and Fees	9,918,363	-	155,635	-	10,073,998
Reimbursement for Services	1,379,520	-	-	-	1,379,520
Investment Earnings	1,193,533	709,126	550,563	1,898,286	4,351,508
Donations	240,819	-	1,569,232	29,500	1,839,551
Keno Proceeds	3,140,726	-	-	-	3,140,726
Miscellaneous	108,895	99,439	707,371	348,052	1,263,757
Total Revenues	<u>36,907,675</u>	<u>10,293,756</u>	<u>13,585,480</u>	<u>2,275,838</u>	<u>63,062,749</u>
EXPENDITURES					
Current:					
General Government	8,050,716	-	-	-	8,050,716
Public Safety	8,397,682	-	-	-	8,397,682
Streets and Highways	2,529,370	-	-	-	2,529,370
Culture and Recreation	8,264,389	-	-	27,353	8,291,742
Economic Opportunity	3,975,596	-	-	-	3,975,596
Health and Welfare	11,621,492	-	-	1,632,043	13,253,535
Mass Transit	9,415,651	-	-	-	9,415,651
Debt Service:					
Principal Retirement	-	10,446,544	-	-	10,446,544
Interest and Fiscal Charges	-	6,411,144	-	-	6,411,144
Miscellaneous	-	86,694	-	-	86,694
Capital Outlay	-	-	14,836,253	-	14,836,253
Total Expenditures	<u>52,254,896</u>	<u>16,944,382</u>	<u>14,836,253</u>	<u>1,659,396</u>	<u>85,694,927</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(15,347,221)</u>	<u>(6,650,626)</u>	<u>(1,250,773)</u>	<u>616,442</u>	<u>(22,632,178)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	25,187,306	7,699,195	4,308,265	-	37,194,766
Transfers Out	(11,006,162)	(801,572)	(11,295,975)	-	(23,103,709)
Issuance of Debt	-	335,168	3,666,225	-	4,001,393
Sale of Capital Assets	645,333	-	135	-	645,468
Total Other Financing Sources (Uses)	<u>14,826,477</u>	<u>7,232,791</u>	<u>(3,321,350)</u>	<u>-</u>	<u>18,737,918</u>
Net Change in Fund Balances	(520,744)	582,165	(4,572,123)	616,442	(3,894,260)
Fund Balances - Beginning	<u>31,022,270</u>	<u>15,473,707</u>	<u>15,668,105</u>	<u>50,689,735</u>	<u>112,853,817</u>
Fund Balances - Ending	<u>\$ 30,501,526</u>	<u>16,055,872</u>	<u>11,095,982</u>	<u>51,306,177</u>	<u>108,959,557</u>