

CITY OF LINCOLN, NEBRASKA
COMBINED BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2003

	Special Revenue	Debt Service	Capital Projects	J. J. Hompes Permenent Fund	Total
ASSETS					
Cash and Cash Equivalents	\$ 3,427,873	3,419,336	5,195,004	8,576	12,050,789
Investments	16,428,413	14,707,285	22,891,397	523,742	54,550,837
Receivables	1,801,311	4,497,190	91,465	245	6,390,211
Due from Other Funds	6,657	-	790,556	-	797,213
Due from Other Governments	559,201	167,521	629,708	-	1,356,430
Assets Held for Resale	-	-	793,575	-	793,575
Inventories	727,231	-	-	-	727,231
Total Assets	<u>22,950,686</u>	<u>22,791,332</u>	<u>30,391,705</u>	<u>532,563</u>	<u>76,666,286</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	580,293	-	1,940,567	-	2,520,860
Contracts Payable	-	-	710,561	-	710,561
Retainages Payable	-	-	38,393	-	38,393
Accrued Liabilities	1,342,951	-	-	-	1,342,951
Due to Other Funds	275,814	-	-	-	275,814
Due to Other Governments	69,617	-	6,763	-	76,380
Unearned Revenue	417,350	-	-	-	417,350
Deferred Revenue	618,405	3,481,707	-	-	4,100,112
Bond Principal Payable	-	65,000	-	-	65,000
Bond Interest Payable	-	39,250	-	-	39,250
Total Liabilities	<u>3,304,430</u>	<u>3,585,957</u>	<u>2,696,284</u>	<u>-</u>	<u>9,586,671</u>
Fund Balances:					
Reserved for:					
Encumbrances	439,490	-	2,024,365	-	2,463,855
Inventories	727,230	-	-	-	727,230
Debt Service	-	13,069,991	-	-	13,069,991
Trust Donations	1,100,156	-	-	532,563	1,632,719
Resale Assets	-	-	793,575	-	793,575
Unreserved:					
Designated for Debt Service	-	6,135,384	-	-	6,135,384
Designated for Subsequent Years' Expenditures	1,269,428	-	-	-	1,269,428
Undesignated	16,109,952	-	24,877,481	-	40,987,433
Total Fund Balances	<u>19,646,256</u>	<u>19,205,375</u>	<u>27,695,421</u>	<u>532,563</u>	<u>67,079,615</u>
Total Liabilities and Fund Balances	<u>\$ 22,950,686</u>	<u>22,791,332</u>	<u>30,391,705</u>	<u>532,563</u>	<u>76,666,286</u>

CITY OF LINCOLN, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2003

	Special Revenue	Debt Service	Capital Projects	J. J. Hompes Permanent Fund	Total
REVENUES					
Taxes:					
Property	\$ 9,251,664	7,233,608	-	-	16,485,272
Wheel	995,751	-	6,771,418	-	7,767,169
Sundry and In Lieu	8,672	5,528	-	-	14,200
Special Assesment	164	1,946,562	-	-	1,946,726
Intergovernmental	5,358,593	1,686,939	410,864	-	7,456,396
Permits and Fees	8,909,474	-	-	-	8,909,474
Reimbursement for Services	604,474	-	-	-	604,474
Investment Earnings	277,006	264,831	371,338	49,009	962,184
Donations	186,138	-	304,502	455,010	945,650
Keno Proceeds	3,178,094	-	-	-	3,178,094
Miscellaneous	103,714	50,000	3,678	-	157,392
Total Revenues	<u>28,873,744</u>	<u>11,187,468</u>	<u>7,861,800</u>	<u>504,019</u>	<u>48,427,031</u>
EXPENDITURES					
Current:					
General Government	6,585,720	-	-	-	6,585,720
Public Safety	6,818,661	-	-	-	6,818,661
Streets and Highways	1,708,431	-	-	-	1,708,431
Culture and Recreation	7,716,735	-	-	17,030	7,733,765
Economic Opportunity	4,292,711	-	-	-	4,292,711
Health and Welfare	8,757,149	-	-	-	8,757,149
Mass Transit	7,878,037	-	-	-	7,878,037
Debt Service:					
Principal Retirement	-	5,498,277	-	-	5,498,277
Interest and Fiscal Charges	-	3,001,504	-	-	3,001,504
Miscellaneous	-	7,442	-	-	7,442
Capital Outlay	-	-	13,285,237	-	13,285,237
Total Expenditures	<u>43,757,444</u>	<u>8,507,223</u>	<u>13,285,237</u>	<u>17,030</u>	<u>65,566,934</u>
Excess (Deficiency) of Revenues					
Over (Under) Expenditures	<u>(14,883,700)</u>	<u>2,680,245</u>	<u>(5,423,437)</u>	<u>486,989</u>	<u>(17,139,903)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	16,754,229	205,210	4,994,849	45,574	21,999,862
Transfers Out	(3,205,400)	(1,015,000)	(8,990,284)	-	(13,210,684)
Issuance of Debt	-	9,436,083	9,911,335	-	19,347,418
Transfer to Bond Refunding Agent	-	(9,598,350)	-	-	(9,598,350)
Premiums / Discounts on Debt Issued	-	-	247,703	-	247,703
Sale of Capital Assets	157,816	-	616,569	-	774,385
Total Other Financing Sources (Uses)	<u>13,706,645</u>	<u>(972,057)</u>	<u>6,780,172</u>	<u>45,574</u>	<u>19,560,334</u>
Net Change in Fund Balances	(1,177,055)	1,708,188	1,356,735	532,563	2,420,431
Fund Balances - Beginning	<u>20,823,311</u>	<u>17,497,187</u>	<u>26,338,686</u>	<u>-</u>	<u>64,659,184</u>
Fund Balances - Ending	<u>\$ 19,646,256</u>	<u>19,205,375</u>	<u>27,695,421</u>	<u>532,563</u>	<u>67,079,615</u>