

CITY OF LINCOLN, NEBRASKA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2014

	Special Revenue	Debt Service	Capital Projects	Permanent Funds	Total
ASSETS					
Cash and Cash Equivalents	\$ 5,314,023	1,660,240	3,049,951	1,649,994	11,674,208
Investments	31,944,016	11,701,009	10,774,731	63,745,293	118,165,049
Receivables, (Net of Allowance for Uncollectibles)	20,794,119	3,944,862	42,660	1,588	24,783,229
Due from Other Funds	127,494	36,389	1,440,984	3,871	1,608,738
Due from Other Governments	2,208,046	207,392	1,710,464	-	4,125,902
Inventories	575,397	-	-	-	575,397
Assets Held for Resale	-	-	126,575	-	126,575
Total Assets	60,963,095	17,549,892	17,145,365	65,400,746	161,059,098
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES					
Liabilities:					
Accounts Payable	1,225,842	33,948	744,985	54,146	2,058,921
Contracts Payable	-	-	1,600,184	-	1,600,184
Retainages Payable	-	-	73,612	-	73,612
Accrued Liabilities	2,094,539	-	-	11,354	2,105,893
Due to Other Funds	12,589,010	143,162	203,533	77	12,935,782
Due to Other Governments	246,904	741,815	593	-	989,312
Due to Other Contractors	-	759,489	-	-	759,489
Unearned Revenue	244,028	-	-	-	244,028
Total Liabilities	16,400,323	1,678,414	2,622,907	65,577	20,767,221
Deferred Inflows of Resources:					
Unavailable Revenues	1,260,345	2,767,978	84,466	-	4,112,789
Fund Balances (Deficits):					
Nonspendable	575,397	-	-	37,160,000	37,735,397
Restricted	29,158,562	12,305,606	14,395,343	28,175,169	84,034,680
Committed	1,002,975	797,894	-	-	1,800,869
Assigned	12,710,330	-	42,649	-	12,752,979
Unassigned	(144,837)	-	-	-	(144,837)
Total Fund Balances	43,302,427	13,103,500	14,437,992	65,335,169	136,179,088
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 60,963,095	17,549,892	17,145,365	65,400,746	161,059,098

CITY OF LINCOLN, NEBRASKA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2014

	Special Revenue	Debt Service	Capital Projects	Permanent Funds	Total
REVENUES					
Taxes:					
Property	\$ 15,936,292	8,549,565	-	-	24,485,857
Wheel	-	-	17,173,865	-	17,173,865
Sundry and In Lieu	9,307	3,146	-	-	12,453
Special Assessment	1,326	1,869,648	-	-	1,870,974
Intergovernmental	26,183,817	1,094,775	3,573,414	-	30,852,006
Permits and Fees	14,307,853	-	211,582	-	14,519,435
Reimbursement for Services	1,258,630	-	-	-	1,258,630
Program Income	51,071	-	-	-	51,071
Investment Earnings	438,886	232,610	199,977	7,951,964	8,823,437
Donations	513,806	-	607,958	-	1,121,764
Keno Proceeds	4,189,006	-	-	-	4,189,006
Miscellaneous	529,812	256,843	199,664	70,877	1,057,196
Total Revenues	<u>63,419,806</u>	<u>12,006,587</u>	<u>21,966,460</u>	<u>8,022,841</u>	<u>105,415,694</u>
EXPENDITURES					
Current:					
General Government	11,944,162	-	-	-	11,944,162
Public Safety	8,665,896	-	-	-	8,665,896
Streets and Highways	1,606	-	-	-	1,606
Culture and Recreation	10,160,963	-	-	8,197	10,169,160
Economic Opportunity	9,682,557	-	-	-	9,682,557
Health and Welfare	19,904,887	-	-	1,919,483	21,824,370
Mass Transit	14,419,436	-	-	-	14,419,436
Debt Service:					
Principal Retirement	-	12,562,312	-	-	12,562,312
Interest and Fiscal Charges	-	5,664,017	-	-	5,664,017
Bond Issuance Expense	-	53,000	-	-	53,000
Developer Purchased TIF Payments	-	1,914,527	-	-	1,914,527
Miscellaneous	-	55,341	-	-	55,341
Capital Outlay	-	-	17,421,991	-	17,421,991
Total Expenditures	<u>74,779,507</u>	<u>20,249,197</u>	<u>17,421,991</u>	<u>1,927,680</u>	<u>114,378,375</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(11,359,701)</u>	<u>(8,242,610)</u>	<u>4,544,469</u>	<u>6,095,161</u>	<u>(8,962,681)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	15,021,576	8,935,248	8,486,860	-	32,443,684
Transfers Out	(820,620)	(6,113,787)	(18,064,236)	-	(24,998,643)
Issuance of Debt	-	-	2,415,000	-	2,415,000
Premium on Debt Issued	-	-	112,667	-	112,667
Sale of Capital Assets	512,663	-	70,898	-	583,561
Total Other Financing Sources (Uses)	<u>14,713,619</u>	<u>2,821,461</u>	<u>(6,978,811)</u>	<u>-</u>	<u>10,556,269</u>
Net Change in Fund Balances	3,353,918	(5,421,149)	(2,434,342)	6,095,161	1,593,588
Fund Balances - Beginning	<u>39,948,509</u>	<u>18,524,649</u>	<u>16,872,334</u>	<u>59,240,008</u>	<u>134,585,500</u>
Fund Balances - Ending	<u>\$ 43,302,427</u>	<u>13,103,500</u>	<u>14,437,992</u>	<u>65,335,169</u>	<u>136,179,088</u>