

NONMAJOR PERMANENT FUNDS

Permanent funds are established to account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs.

Community Health Permanent Endowment Fund – To account for the cash proceeds realized by the City from the sale of Lincoln General Hospital, together with any interest or other investment earnings. Monies in the fund are used for funding health and health-related programs that further the health, safety, or welfare of the citizens of Lincoln.

JJ Hompes Fund - To account for the receipt of investment earnings to be used to buy books as stipulated by the trust agreement.

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING BALANCE SHEET
NONMAJOR PERMANENT FUNDS
AUGUST 31, 2014

	Community Health Permanent Endowment	JJ Hompes	Total
ASSETS			
Cash and Cash Equivalents	\$ 1,618,944	31,050	1,649,994
Investments	63,003,437	741,856	63,745,293
Accrued Interest Receivable	1,557	31	1,588
Due from Other Funds	3,816	55	3,871
Total Assets	<u>64,627,754</u>	<u>772,992</u>	<u>65,400,746</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	53,355	791	54,146
Accrued Liabilities	11,354	-	11,354
Due to Other Funds	77	-	77
Total Liabilities	<u>64,786</u>	<u>791</u>	<u>65,577</u>
Fund Balances:			
Nonspendable	37,000,000	160,000	37,160,000
Restricted	27,562,968	612,201	28,175,169
Total Fund Balances	<u>64,562,968</u>	<u>772,201</u>	<u>65,335,169</u>
Total Liabilities and Fund Balances	<u>\$ 64,627,754</u>	<u>772,992</u>	<u>65,400,746</u>

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

	Community Health Permanent Endowment	JJ Hompes	Total
Revenues:			
Investment Earnings	\$ 7,855,530	96,434	7,951,964
Miscellaneous	70,877	-	70,877
Total Revenues	<u>7,926,407</u>	<u>96,434</u>	<u>8,022,841</u>
Expenditures -- Current:			
Culture and Recreation	-	8,197	8,197
Health and Welfare	1,919,483	-	1,919,483
Total Expenditures	<u>1,919,483</u>	<u>8,197</u>	<u>1,927,680</u>
Net Change in Fund Balances	6,006,924	88,237	6,095,161
Fund Balances - Beginning	<u>58,556,044</u>	<u>683,964</u>	<u>59,240,008</u>
Fund Balances - Ending	<u>\$ 64,562,968</u>	<u>772,201</u>	<u>65,335,169</u>