

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 to be provided by a combination of general obligation bond issue proceeds, tax increment financing and reimbursement funds from the Federal Emergency Management Agency.

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 fixed 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, 2011

	Storm Sewer Construction	Vehicle Tax	Storm Sewer Bonds	1999 G.O. Various Purpose Bonds	Other Capital Projects	Special Assessment	Total
ASSETS							
Cash and Cash Equivalents	\$ 146,245	243,733	1,436,947	13,352	156,955	-	1,997,232
Investments	-	1,280,305	7,569,599	66,452	826,956	-	9,743,312
Accounts Receivable	-	-	-	-	717,190	-	717,190
Accrued Interest Receivable	-	32,347	34,916	295	6,741	-	74,299
Due from Other Funds	-	53,815	318,229	2,822	1,300,042	233,220	1,908,128
Due from Other Governments	-	1,051,635	-	-	-	-	1,051,635
Total Assets	146,245	2,661,835	9,359,691	82,921	3,007,884	233,220	15,491,796
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	-	-	258,123	21,226	93,940	213,303	586,592
Contracts Payable	-	-	-	-	197,940	-	197,940
Retainages Payable	-	-	-	-	115,567	10,512	126,079
Due to Other Funds	-	-	6,422	-	-	9,405	15,827
Deferred Revenue	-	-	-	-	608,960	-	608,960
Total Liabilities	-	-	264,545	21,226	1,016,407	233,220	1,535,398
Fund Balances:							
Restricted	-	2,661,835	9,095,146	-	1,991,477	-	13,748,458
Assigned	146,245	-	-	61,695	-	-	207,940
Total Fund Balances	146,245	2,661,835	9,095,146	61,695	1,991,477	-	13,956,398
Total Liabilities and Fund Balances	\$ 146,245	2,661,835	9,359,691	82,921	3,007,884	233,220	15,491,796

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED AUGUST 31, 2011

	Storm Sewer Construction	Vehicle Tax	Storm Sewer Bonds	1999 G.O. Various Purpose Bonds	Other Capital Projects	Special Assessment	Total
Revenues:							
Wheel Tax	\$ -	10,917,272	-	-	-	-	10,917,272
Intergovernmental	-	-	30,053	-	194,698	-	224,751
Permits and Fees	-	-	-	-	149,390	-	149,390
Investment Earnings	-	38,383	61,015	(37)	4,831	-	104,192
Donations	-	-	-	-	839,070	-	839,070
Rental Income	-	-	-	-	4,483	-	4,483
Developer's Share	-	-	241,500	-	852,000	-	1,093,500
Miscellaneous	-	-	10,000	-	297,318	-	307,318
Total Revenues	<u>-</u>	<u>10,955,655</u>	<u>342,568</u>	<u>(37)</u>	<u>2,341,790</u>	<u>-</u>	<u>13,639,976</u>
Expenditures -- Capital Outlay:							
General Government	-	-	-	-	94,564	-	94,564
Streets and Highways	-	-	2,245,304	-	12,164	1,506,861	3,764,329
Culture and Recreation	-	-	-	38,351	2,856,874	-	2,895,225
Economic Opportunity	-	-	-	-	1,389,241	-	1,389,241
Equipment Maintenance	-	-	-	-	17,186	-	17,186
Total Expenditures	<u>-</u>	<u>-</u>	<u>2,245,304</u>	<u>38,351</u>	<u>4,370,029</u>	<u>1,506,861</u>	<u>8,160,545</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>-</u>	<u>10,955,655</u>	<u>(1,902,736)</u>	<u>(38,388)</u>	<u>(2,028,239)</u>	<u>(1,506,861)</u>	<u>5,479,431</u>
Other Financing Sources (Uses):							
Transfers In	-	-	-	-	2,257,206	435,929	2,693,135
Transfers Out	-	(11,028,400)	(411,485)	-	(221,615)	(1,127,993)	(12,789,493)
Issuance of Debt	-	-	8,200,000	-	263,000	1,200,000	9,663,000
Premium on Debt Issued	-	-	145,303	-	-	-	145,303
Sale of Capital Assets	-	-	-	-	100	-	100
Total Other Financing Sources (Uses)	<u>-</u>	<u>(11,028,400)</u>	<u>7,933,818</u>	<u>-</u>	<u>2,298,691</u>	<u>507,936</u>	<u>(287,955)</u>
Net Change in Fund Balances	<u>-</u>	<u>(72,745)</u>	<u>6,031,082</u>	<u>(38,388)</u>	<u>270,452</u>	<u>(998,925)</u>	<u>5,191,476</u>
Fund Balances - Beginning	<u>146,245</u>	<u>2,734,580</u>	<u>3,064,064</u>	<u>100,083</u>	<u>1,721,025</u>	<u>998,925</u>	<u>8,764,922</u>
Fund Balances - Ending	<u>\$ 146,245</u>	<u>2,661,835</u>	<u>9,095,146</u>	<u>61,695</u>	<u>1,991,477</u>	<u>-</u>	<u>13,956,398</u>