

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.

1991 G. O. Various Purpose Bonds Fund - To account for the cost of providing improvements to the City's existing library system, including the expansion and equipping of Gere Branch Library and to purchase and equip a new bookmobile; and providing improvements to the City's existing storm sewer and drainage system. Financing is provided by general obligation bonds.

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, 2009

	Storm Sewer Construction	Vehicle Tax	1991 G.O. Various Purpose Bonds	Storm Sewer Bonds	1999 G.O. Various Purpose Bonds
ASSETS					
Cash and Cash Equivalents	\$ 40,823	675,523	-	1,435,500	21,425
Investments	99,718	1,623,462	-	3,443,927	51,075
Accounts Receivable	-	-	-	-	21,051
Accrued Interest Receivable	-	52,667	-	34,128	432
Due from Other Funds	8,231	135,020	-	286,599	4,213
Due from Other Governments	-	861,168	-	135,304	-
Assets Held For Resale	-	-	-	-	-
	<u>148,772</u>	<u>3,347,840</u>	<u>-</u>	<u>5,335,458</u>	<u>98,196</u>
Total Assets					
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	-	-	-	181,123	-
Contracts Payable	-	-	-	31,581	-
Retainages Payable	-	-	-	47,725	-
Due to Other Governments	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>260,429</u>	<u>-</u>
Fund Balances:					
Reserved For:					
Improvements	-	-	-	-	-
Resale Assets	-	-	-	-	-
Unreserved:					
Designated for Encumbrances	-	-	-	1,278,616	-
Undesignated	148,772	3,347,840	-	3,796,413	98,196
Total Fund Balances	<u>148,772</u>	<u>3,347,840</u>	<u>-</u>	<u>5,075,029</u>	<u>98,196</u>
Total Liabilities and Fund Balances	<u>\$ 148,772</u>	<u>3,347,840</u>	<u>-</u>	<u>5,335,458</u>	<u>98,196</u>

<u>2002 Antelope Valley Bonds</u>	<u>Other Capital Projects</u>	<u>Special Assessment</u>	<u>Total</u>
	317,528	-	2,490,799
	417,114	-	5,635,296
	-	-	21,051
	13,860	-	101,087
	1,096,554	217,801	1,748,418
	-	-	996,472
	<u>1,100,000</u>	<u>-</u>	<u>1,100,000</u>
<u>-</u>	<u>2,945,056</u>	<u>217,801</u>	<u>12,093,123</u>
	528,650	56,991	766,764
	123,139	-	154,720
	-	-	47,725
	<u>27,932</u>	<u>-</u>	<u>27,932</u>
<u>-</u>	<u>679,721</u>	<u>56,991</u>	<u>997,141</u>
	142,645	-	142,645
	1,100,000	-	1,100,000
	252,056	160,810	1,691,482
	<u>770,634</u>	<u>-</u>	<u>8,161,855</u>
<u>-</u>	<u>2,265,335</u>	<u>160,810</u>	<u>11,095,982</u>
<u>-</u>	<u>2,945,056</u>	<u>217,801</u>	<u>12,093,123</u>

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED AUGUST 31, 2009

	<u>Storm Sewer Construction</u>	<u>Vehicle Tax</u>	<u>1991 G.O. Various Purpose Bonds</u>	<u>Storm Sewer Bonds</u>	<u>1999 G.O. Various Purpose Bonds</u>
Revenues:					
Wheel Tax	\$ -	9,606,763	-	-	-
Intergovernmental	2,602	-	-	164,015	-
Permits and Fees	-	-	-	-	-
Investment Earnings	1,361	217,379	896	232,327	4,050
Donations	-	-	-	-	-
Developer's Share	-	-	-	142,304	-
Miscellaneous	-	-	-	521,021	21,051
Total Revenues	<u>3,963</u>	<u>9,824,142</u>	<u>896</u>	<u>1,059,667</u>	<u>25,101</u>
Expenditures -- Capital Outlay:					
General Government	-	-	-	-	-
Streets and Highways	20,903	-	-	3,903,240	-
Culture and Recreation	-	-	-	-	2,767
Economic Opportunity	-	-	-	-	-
Debt Service	-	-	-	-	-
Equipment Maintenance	-	-	-	-	-
Total Expenditures	<u>20,903</u>	<u>-</u>	<u>-</u>	<u>3,903,240</u>	<u>2,767</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(16,940)</u>	<u>9,824,142</u>	<u>896</u>	<u>(2,843,573)</u>	<u>22,334</u>
Other Financing Sources (Uses):					
Transfers In	20,000	-	-	-	1,785
Transfers Out	-	(9,321,061)	(52,920)	(197,436)	-
Issuance of Debt	-	-	-	-	-
Sale of Capital Assets	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>20,000</u>	<u>(9,321,061)</u>	<u>(52,920)</u>	<u>(197,436)</u>	<u>1,785</u>
Net Change in Fund Balances	3,060	503,081	(52,024)	(3,041,009)	24,119
Fund Balances - Beginning	<u>145,712</u>	<u>2,844,759</u>	<u>52,024</u>	<u>8,116,038</u>	<u>74,077</u>
Fund Balances - Ending	<u>\$ 148,772</u>	<u>3,347,840</u>	<u>-</u>	<u>5,075,029</u>	<u>98,196</u>

Other Capital Projects	Special Assessment	Total
-	-	9,606,763
829,299	-	995,916
155,635	-	155,635
94,550	-	550,563
1,569,232	-	1,569,232
-	-	142,304
22,995	-	565,067
<u>2,671,711</u>	<u>-</u>	<u>13,585,480</u>
2,350,900	-	2,350,900
15,760	219,930	4,159,833
3,825,464	-	3,828,231
4,414,643	-	4,414,643
814	-	814
81,832	-	81,832
<u>10,689,413</u>	<u>219,930</u>	<u>14,836,253</u>
<u>(8,017,702)</u>	<u>(219,930)</u>	<u>(1,250,773)</u>
3,909,675	376,805	4,308,265
(1,724,558)	-	(11,295,975)
3,666,225	-	3,666,225
135	-	135
<u>5,851,477</u>	<u>376,805</u>	<u>(3,321,350)</u>
(2,166,225)	156,875	(4,572,123)
<u>4,431,560</u>	<u>3,935</u>	<u>15,668,105</u>
<u><u>2,265,335</u></u>	<u><u>160,810</u></u>	<u><u>11,095,982</u></u>

