

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 provided by general obligation bond issue proceeds.

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 capital 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, 2013

	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	\$ 18,929	154,854	1,158,548	3,697	224,839	-	1,560,867
Investments	-	1,294,288	9,587,520	38,067	1,539,006	1,359,546	13,818,427
Accrued Interest Receivable	-	19,874	20,641	83	5,677	-	46,275
Due from Other Funds	155	12,356	91,437	360	1,104,748	148,674	1,357,730
Due from Other Governments	-	1,487,897	186,622	-	23,925	-	1,698,444
Total Assets	19,084	2,969,269	11,044,768	42,207	2,898,195	1,508,220	18,481,743
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts Payable	7,137	-	214,728	-	237,444	54,302	513,611
Contracts Payable	-	-	43,374	-	789,931	-	833,305
Retainages Payable	-	-	58,312	-	27,277	6,023	91,612
Due to Other Funds	-	-	5,293	-	1,214	5,252	11,759
Total Liabilities	7,137	-	321,707	-	1,055,866	65,577	1,450,287
Deferred Inflows of Resources:							
Unavailable Revenues	-	-	135,197	-	23,925	-	159,122
Fund Balances:							
Restricted	-	2,969,269	10,587,864	-	1,818,404	1,442,643	16,818,180
Assigned	11,947	-	-	42,207	-	-	54,154
Total Fund Balances	11,947	2,969,269	10,587,864	42,207	1,818,404	1,442,643	16,872,334
Total Liabilities, Deferred Inflow of Resources, and Fund Balances	\$ 19,084	2,969,269	11,044,768	42,207	2,898,195	1,508,220	18,481,743

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED AUGUST 31, 2013

	Storm Sewer Construction	Vehicle Tax	Storm Sewer Bonds	1999 G.O. Various Purpose Bonds	Other Capital Projects	Special Assessment	Total
Revenues:							
Wheel Tax	\$ -	15,649,558	-	-	-	-	15,649,558
Intergovernmental	-	-	321,425	-	1,869,368	-	2,190,793
Permits and Fees	-	-	-	-	258,270	-	258,270
Investment Loss	-	(1,097)	(73,993)	(123)	(6,300)	-	(81,513)
Donations	-	-	-	-	664,168	-	664,168
Rental Income	-	-	-	-	4,067	-	4,067
Developer's Share	-	-	163,747	-	1,300	-	165,047
Miscellaneous	-	-	-	-	134,397	-	134,397
Total Revenues	<u>-</u>	<u>15,648,461</u>	<u>411,179</u>	<u>(123)</u>	<u>2,925,270</u>	<u>-</u>	<u>18,984,787</u>
Expenditures -- Capital Outlay:							
General Government	-	-	-	-	40,515	-	40,515
Streets and Highways	73,145	-	3,161,602	-	25,093,593	186,379	28,514,719
Culture and Recreation	-	-	-	19,393	3,714,726	-	3,734,119
Economic Opportunity	-	-	-	-	2,721,806	-	2,721,806
Total Expenditures	<u>73,145</u>	<u>-</u>	<u>3,161,602</u>	<u>19,393</u>	<u>31,570,640</u>	<u>186,379</u>	<u>35,011,159</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(73,145)</u>	<u>15,648,461</u>	<u>(2,750,423)</u>	<u>(19,516)</u>	<u>(28,645,370)</u>	<u>(186,379)</u>	<u>(16,026,372)</u>
Other Financing Sources (Uses):							
Transfers In	-	-	24,745	-	4,035,433	-	4,060,178
Transfers Out	(61,153)	(15,878,800)	(484,712)	-	(104,267)	-	(16,528,932)
Issuance of Debt	-	-	7,900,000	-	24,705,571	-	32,605,571
Premium on Debt Issued	-	-	397,386	-	373,471	-	770,857
Total Other Financing Sources (Uses)	<u>(61,153)</u>	<u>(15,878,800)</u>	<u>7,837,419</u>	<u>-</u>	<u>29,010,208</u>	<u>-</u>	<u>20,907,674</u>
Net Change in Fund Balances	<u>(134,298)</u>	<u>(230,339)</u>	<u>5,086,996</u>	<u>(19,516)</u>	<u>364,838</u>	<u>(186,379)</u>	<u>4,881,302</u>
Fund Balances - Beginning	<u>146,245</u>	<u>3,199,608</u>	<u>5,500,868</u>	<u>61,723</u>	<u>1,453,566</u>	<u>1,629,022</u>	<u>11,991,032</u>
Fund Balances - Ending	<u>\$ 11,947</u>	<u>2,969,269</u>	<u>10,587,864</u>	<u>42,207</u>	<u>1,818,404</u>	<u>1,442,643</u>	<u>16,872,334</u>