

CITY OF LINCOLN, NEBRASKA
COMBINED BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AUGUST 31, 2005

	Special Revenue	Debt Service	Capital Projects	J. J. Hompes Permanent Fund	Total
ASSETS					
Cash and Cash Equivalents	\$ 7,062,560	4,470,104	6,887,723	64,988	18,485,375
Investments	18,804,500	16,198,969	19,066,085	549,890	54,619,444
Receivables	2,186,681	3,658,059	175,190	297	6,020,227
Due from Other Funds	2,388,467	1,231,638	2,904,552	3,575	6,528,232
Due from Other Governments	554,392	167,021	1,096,187	-	1,817,600
Inventories	737,236	-	-	-	737,236
Prepaid Items	16,449	-	-	-	16,449
	<u>31,750,285</u>	<u>25,725,791</u>	<u>30,129,737</u>	<u>618,750</u>	<u>88,224,563</u>
Total Assets					
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts Payable	475,432	950	1,663,090	-	2,139,472
Contracts Payable	-	-	532,448	-	532,448
Retainages Payable	-	-	197,484	-	197,484
Accrued Liabilities	1,861,367	-	-	-	1,861,367
Due to Other Funds	6,170,198	390,804	38,155	-	6,599,157
Due to Other Governments	55,548	-	16	-	55,564
Unearned Revenue	307,458	-	-	-	307,458
Deferred Revenue	734,150	2,739,928	-	-	3,474,078
Bond Principal Payable	-	65,000	-	-	65,000
Bond Interest Payable	-	39,250	-	-	39,250
Total Liabilities	<u>9,604,153</u>	<u>3,235,932</u>	<u>2,431,193</u>	<u>-</u>	<u>15,271,278</u>
Fund Balances:					
Reserved for:					
Inventories	737,236	-	-	-	737,236
Improvements	251,043	-	-	-	251,043
Debt Service	-	15,419,144	-	-	15,419,144
Trust Donations	1,237,367	-	-	618,750	1,856,117
Unreserved:					
Designated for Debt Service	-	7,070,715	-	-	7,070,715
Designated for Subsequent Years' Expenditures	1,696,463	-	-	-	1,696,463
Designated for Encumbrances	404,460	-	2,999,782	-	3,404,242
Undesignated	17,819,563	-	24,698,762	-	42,518,325
Total Fund Balances	<u>22,146,132</u>	<u>22,489,859</u>	<u>27,698,544</u>	<u>618,750</u>	<u>72,953,285</u>
Total Liabilities and Fund Balances	<u>\$ 31,750,285</u>	<u>25,725,791</u>	<u>30,129,737</u>	<u>618,750</u>	<u>88,224,563</u>

CITY OF LINCOLN, NEBRASKA
COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED AUGUST 31, 2005

	Special Revenue	Debt Service	Capital Projects	J. J. Hompes Permanent Fund	Total
REVENUES					
Taxes:					
Property	\$ 10,591,323	7,179,124	-	-	17,770,447
Wheel	1,039,839	-	8,113,760	-	9,153,599
Sundry and In Lieu	6,156	3,143	-	-	9,299
Special Assesment	126	1,400,142	-	-	1,400,268
Intergovernmental	5,997,867	1,499,040	-	-	7,496,907
Permits and Fees	9,583,008	-	256,555	-	9,839,563
Reimbursement for Services	909,651	-	-	-	909,651
Investment Earnings	370,280	425,596	627,255	58,111	1,481,242
Donations	285,861	-	1,027,194	-	1,313,055
Keno Proceeds	3,016,301	-	-	-	3,016,301
Miscellaneous	177,201	-	723,022	-	900,223
Total Revenues	<u>31,977,613</u>	<u>10,507,045</u>	<u>10,747,786</u>	<u>58,111</u>	<u>53,290,555</u>
EXPENDITURES					
Current:					
General Government	6,030,234	-	-	-	6,030,234
Public Safety	8,321,999	-	-	-	8,321,999
Streets and Highways	2,347,315	-	-	-	2,347,315
Culture and Recreation	8,409,272	-	-	13,415	8,422,687
Economic Opportunity	4,453,509	-	-	-	4,453,509
Health and Welfare	10,102,558	-	-	-	10,102,558
Mass Transit	8,169,080	-	-	-	8,169,080
Debt Service:					
Principal Retirement	-	5,536,580	-	-	5,536,580
Interest and Fiscal Charges	-	4,934,088	-	-	4,934,088
Miscellaneous	-	92,325	-	-	92,325
Capital Outlay	-	-	18,440,841	-	18,440,841
Total Expenditures	<u>47,833,967</u>	<u>10,562,993</u>	<u>18,440,841</u>	<u>13,415</u>	<u>76,851,216</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures					
	<u>(15,856,354)</u>	<u>(55,948)</u>	<u>(7,693,055)</u>	<u>44,696</u>	<u>(23,560,661)</u>
OTHER FINANCING SOURCES (USES)					
Transfers In	19,391,456	2,009,969	5,993,211	-	27,394,636
Transfers Out	(2,954,658)	(2,233,468)	(6,413,851)	-	(11,601,977)
Issuance of Debt	-	6,555,000	10,315,035	-	16,870,035
Premiums / Discounts on Debt Issued	-	42,635	(7,587)	-	35,048
Transfer To Bond Refunding Agent	-	(6,504,876)	-	-	(6,504,876)
Sale of Capital Assets	2,527,363	-	-	-	2,527,363
Total Other Financing Sources (Uses)	<u>18,964,161</u>	<u>(130,740)</u>	<u>9,886,808</u>	<u>-</u>	<u>28,720,229</u>
Net Change in Fund Balances	3,107,807	(186,688)	2,193,753	44,696	5,159,568
Fund Balances - Beginning	<u>19,038,325</u>	<u>22,676,547</u>	<u>25,504,791</u>	<u>574,054</u>	<u>67,793,717</u>
Fund Balances - Ending	<u>\$ 22,146,132</u>	<u>22,489,859</u>	<u>27,698,544</u>	<u>618,750</u>	<u>72,953,285</u>