

**CITY OF LINCOLN, NEBRASKA**  
**COMBINING BALANCE SHEET**  
**NONMAJOR GOVERNMENTAL FUNDS**  
**AUGUST 31, 2013**

	Special Revenue	Debt Service	Capital Projects	Permanent Funds	Total
<b>ASSETS</b>					
Cash and Cash Equivalents	\$ 5,422,724	2,022,879	1,560,867	372,352	9,378,822
Investments	25,159,787	15,098,854	13,818,427	58,863,971	112,941,039
Receivables, (Net of Allowance for Uncollectibles)	21,977,504	4,442,067	46,275	3,468	26,469,314
Due from Other Funds	253,841	136,126	1,357,730	13,464	1,761,161
Due from Other Governments	2,754,400	167,154	1,698,444	-	4,619,998
Inventories	518,537	-	-	-	518,537
Assets Held for Resale	332,058	-	-	-	332,058
Prepaid Items	13,062	-	-	-	13,062
<b>Total Assets</b>	<b>56,431,913</b>	<b>21,867,080</b>	<b>18,481,743</b>	<b>59,253,255</b>	<b>156,033,991</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>					
Liabilities:					
Accounts Payable	1,406,771	-	513,611	4,660	1,925,042
Contracts Payable	-	-	833,305	-	833,305
Retainages Payable	-	-	91,612	-	91,612
Accrued Liabilities	2,256,352	-	-	8,480	2,264,832
Due to Other Funds	11,123,661	-	11,759	107	11,135,527
Due to Other Governments	264,641	-	-	-	264,641
Unearned Revenue	238,310	-	-	-	238,310
<b>Total Liabilities</b>	<b>15,289,735</b>	<b>-</b>	<b>1,450,287</b>	<b>13,247</b>	<b>16,753,269</b>
Deferred Inflows of Resources:					
Unavailable Revenues	1,193,669	3,342,431	159,122	-	4,695,222
Fund Balances:					
Nonspendable	518,537	-	-	37,160,000	37,678,537
Restricted	28,124,202	18,524,649	16,818,180	22,080,008	85,547,039
Committed	821,517	-	-	-	821,517
Assigned	10,618,026	-	54,154	-	10,672,180
Unassigned	(133,773)	-	-	-	(133,773)
<b>Total Fund Balances</b>	<b>39,948,509</b>	<b>18,524,649</b>	<b>16,872,334</b>	<b>59,240,008</b>	<b>134,585,500</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 56,431,913</b>	<b>21,867,080</b>	<b>18,481,743</b>	<b>59,253,255</b>	<b>156,033,991</b>

**CITY OF LINCOLN, NEBRASKA**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES**  
**IN FUND BALANCES - NONMAJOR GOVERNMENTAL FUNDS**  
**FOR THE YEAR ENDED AUGUST 31, 2013**

	Special Revenue	Debt Service	Capital Projects	Permanent Funds	Total
<b>REVENUES</b>					
Taxes:					
Property	\$ 15,678,805	8,416,184	-	-	24,094,989
Wheel	-	-	15,649,558	-	15,649,558
Sundry and In Lieu	10,112	3,683	-	-	13,795
Special Assessment	1,360	1,145,435	-	-	1,146,795
Intergovernmental	26,368,690	1,100,506	2,190,793	-	29,659,989
Permits and Fees	13,103,295	-	258,270	-	13,361,565
Reimbursement for Services	1,349,272	-	-	-	1,349,272
Program Income	110,313	-	-	-	110,313
Investment Earnings (Loss)	172,409	(29,166)	(81,513)	2,333,367	2,395,097
Donations	279,633	-	664,168	-	943,801
Keno Proceeds	3,930,602	-	-	-	3,930,602
Miscellaneous	322,996	267,309	303,511	132,641	1,026,457
Total Revenues	<u>61,327,487</u>	<u>10,903,951</u>	<u>18,984,787</u>	<u>2,466,008</u>	<u>93,682,233</u>
<b>EXPENDITURES</b>					
Current:					
General Government	12,635,632	-	-	-	12,635,632
Public Safety	10,164,553	-	-	-	10,164,553
Streets and Highways	458	-	-	-	458
Culture and Recreation	9,883,677	-	-	15,883	9,899,560
Economic Opportunity	8,150,117	-	-	-	8,150,117
Health and Welfare	19,344,769	-	-	1,662,390	21,007,159
Mass Transit	11,980,828	-	-	-	11,980,828
Debt Service:					
Principal Retirement	-	11,105,182	-	-	11,105,182
Interest and Fiscal Charges	-	4,721,138	-	-	4,721,138
Developer Purchased TIF Payments	-	717,279	-	-	717,279
Miscellaneous	-	17,935	-	-	17,935
Capital Outlay	-	-	35,011,159	-	35,011,159
Total Expenditures	<u>72,160,034</u>	<u>16,561,534</u>	<u>35,011,159</u>	<u>1,678,273</u>	<u>125,411,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(10,832,547)</u>	<u>(5,657,583)</u>	<u>(16,026,372)</u>	<u>787,735</u>	<u>(31,728,767)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers In	15,315,811	7,175,332	4,060,178	-	26,551,321
Transfers Out	(1,941,234)	(1,355,155)	(16,528,932)	-	(19,825,321)
Issuance of Debt	-	397,866	32,605,571	-	33,003,437
Premium on Debt Issued	-	-	770,857	-	770,857
Sale of Capital Assets	160,526	-	-	-	160,526
Total Other Financing Sources (Uses)	<u>13,535,103</u>	<u>6,218,043</u>	<u>20,907,674</u>	<u>-</u>	<u>40,660,820</u>
Net Change in Fund Balances	<u>2,702,556</u>	<u>560,460</u>	<u>4,881,302</u>	<u>787,735</u>	<u>8,932,053</u>
Fund Balances - Beginning	<u>37,245,953</u>	<u>17,964,189</u>	<u>11,991,032</u>	<u>58,452,273</u>	<u>125,653,447</u>
Fund Balances - Ending	<u>\$ 39,948,509</u>	<u>18,524,649</u>	<u>16,872,334</u>	<u>59,240,008</u>	<u>134,585,500</u>