

NONMAJOR PERMANENT FUNDS

Permanent funds are established to account for resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the City's programs.

Community Health Permanent Endowment Fund – To account for the cash proceeds realized by the City from the sale of Lincoln General Hospital, together with any interest or other investment earnings. Monies in the fund are used for funding health and health-related programs that further the health, safety, or welfare of the citizens of Lincoln.

J.J. Hompes Fund - To account for the receipt of investment earnings to be used to buy books as stipulated by the trust agreement.

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING BALANCE SHEET
NONMAJOR PERMANENT FUNDS
AUGUST 31, 2009

	Community Health Permanent Endowment	J.J. Hompes	Total
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and Cash Equivalents	\$ 4,282,953	37,199	4,320,152
Investments	46,394,943	553,095	46,948,038
Invested Securities Lending Collateral	1,020,557	-	1,020,557
Accrued Interest Receivable	156,297	268	156,565
Due from Other Funds	32,334	2,744	35,078
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u>51,887,084</u>	<u>593,306</u>	<u>52,480,390</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts Payable	118,781	12,801	131,582
Accrued Liabilities	7,704	-	7,704
Due to Other Funds	14,370	-	14,370
Obligations under Securities Lending	1,020,557	-	1,020,557
Total Liabilities	<u>1,161,412</u>	<u>12,801</u>	<u>1,174,213</u>
Fund Balances:			
Reserved for:			
Trust Donations (nonexpendable)	-	160,000	160,000
Health Care (nonexpendable)	37,000,000	-	37,000,000
Unreserved:			
Designated for Contingencies	865,000	-	865,000
Undesignated	12,860,672	420,505	13,281,177
Total Fund Balances	<u>50,725,672</u>	<u>580,505</u>	<u>51,306,177</u>
Total Liabilities and Fund Balances	<u>\$ 51,887,084</u>	<u>593,306</u>	<u>52,480,390</u>

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

	Community Health Permanent Endowment	J.J. Hompes	Total
	<u> </u>	<u> </u>	<u> </u>
Revenues:			
Investment Earnings	\$ 1,942,247	(43,961)	1,898,286
Donations	29,500	-	29,500
Miscellaneous	348,052	-	348,052
Total Revenues	<u>2,319,799</u>	<u>(43,961)</u>	<u>2,275,838</u>
Expenditures -- Current:			
Culture and Recreation	-	27,353	27,353
Health and Welfare	1,632,043	-	1,632,043
Total Expenditures	<u>1,632,043</u>	<u>27,353</u>	<u>1,659,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	687,756	(71,314)	616,442
Fund Balances - Beginning	<u>50,037,916</u>	<u>651,819</u>	<u>50,689,735</u>
Fund Balances - Ending	<u>\$ 50,725,672</u>	<u>580,505</u>	<u>51,306,177</u>

