



CITY COUNCIL REPORT

SUBJECT: Financial Statements for period ending September 30, 2019- Q1

SUBMITTED BY: Jennifer Hanson, City Manager/Acting Finance Director

DEPARTMENT: Finance

DATE: December 10, 2019

STRATEGIC RELEVANCE: Necessary Administrative Action

STAFF RECOMMENDATION:

Staff recommends that the City Council accept for filing the financial statements for the period ending September 20, 2019

BACKGROUND / INTRODUCTION:

Please see attached the City of Lincoln Financial Statements for the period ending September 30, 2019, pursuant to the City's Financial Reporting Policy established by Resolution 2019-177. Included are the Consolidated Balance Sheet, Consolidated Statement of Revenues, Expenses, and Change in fund Balance, and the Balance Sheet by Fund in preliminary form through the first quarter (Q1) of FY 2019-20. The City's 2018-19 audit is in its' final stages, however until the audit is closed, there is a possibility for adjustments, therefore Quarter 1 (Q1) financials have been labeled as "Preliminary".

The City has 85 active funds and the attached financial statements provide information on the City's financial position a whole, as well as the position of each fund individually. The financial statements in their entirety are voluminous, but necessary in order to accurately portray the City and each of it's funds financial standing. An executive summary has been prepared to assist in the review of the statements as follows:

Q1 Financial Statement Highlights

Consolidated Balance Sheet

The Consolidated Balance Sheet provides Asset, Liability, and Fund Balance information for all funds combined. If you have questions about the overall financial position of the City, total cash position, or total outstanding liabilities, this report is best to answer your questions.

- Total Cash and Cash Equivalents are reported as \$190 million at the close of the quarter; a decrease of -7%
 - Q1 Bond payments totaled \$10.5 million and were the primary cause in the reduction of cash over the prior period.
 - LAIF cash decreased by -207% or just under -\$18 million during Q1 as funds were transferred to initiate the Q1 bond payments. Investments will be transferred back to LAIF as they mature over the next two quarters until the LAIF balance is restored to a sufficient level.

- Short-Term Assets total \$6.76 million at the end of the period and have decreased by -12%





- Many of the accruals recorded for June 30, 2019 have been received and closed, resulting in the decrease.
- Long-Term Assets have changed <1% and total \$752 million at the close of Q1
 - Most Long-Term Assets are only adjusted at year-end.
- Total Assets have decreased by -1.5% to \$949.5 million over June 30, 2019.
- Short-Term Liabilities have decreased from -\$15.5 million at year end to -\$7 million as of September 30, 2019.
 - The most significant change to Long-Term Assets is the decrease in Accounts Payable of -\$8.3 million as all year-end liabilities have been paid.
- Long-Term Liabilities have decreased by -13% since year-end to -\$133 million.
 - Reductions in Long-Term Liabilities are primarily the result of reduced bond liabilities after the issuance of bond payments during the quarter.
- Consolidated Fund Balance decreased by -.6% to \$816 million as of September 30, 2019.

Consolidated Statement of Revenues, Expenses and Change in Fund Balance

The Consolidated Statement of Revenues, Expenses, and Change in Fund Balance provides data on total revenue and expenditures for all funds combined. If you have interest or questions about the citywide revenues or expenditures, this is the report to best answer those questions.

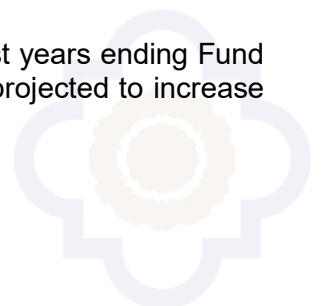
- Revenue for the First Quarter (Q1) of FY 2019-20 totals \$18.3 million, or 22% of prior year receipts.
- Expenses for Q1 total \$15.8 million or 19% of total prior year expenditures.
 - Expense are proportionately low as many of the CIP budgets for FY 2019-20 are largely unspent at this time. It is anticipated that much of those expenses will occur in Q3 & Q4.

Balance Sheet by Fund

The Balance Sheet by Fund provides Asset, Liability, Fund Balance, Revenue, Expenses, and Change in Fund Balance detail by Fund. If you have detailed questions about specific funds individually, this is the report that will best answer your questions.

General Fund

- Total General Fund Assets have decreased by -20% over June 30, 2019
 - The General Fund cash position has been decreasing as Q1 expenses are paid. The largest form of GF revenue is property taxes which are not scheduled to be received until January. Assets are continued to decrease into Q2, and until the 1st property tax disbursement is received.
- GF Liabilities have decreased by -85% as last year's year-end liabilities have been paid.
- Revenue Receipts for Q1 total \$1.98 million, or 9% of prior year receipts.
 - Revenue receipts are projected to remain proportionately low until the first property tax disbursement is received in January 2020.
- Q1 Expenses total \$4.95 million or 27% over the prior year.
- Revenue under expenses totals -\$2.97 million and brings last years ending Fund Balance of \$17 million down to \$14 million. The balance is projected to increase after the receipt of the first property tax installment.





POLICY COMPLIANCE:

This action is in compliance with Financial Reporting Policy Section 2.2; Resolution 2019-177 as well as the Financial Close Policy established by Resolution 2019-027.

ATTACHMENTS:

- A. Consolidated Balance Sheet, September 30, 2019 - Preliminary Q1
- B. Consolidated Statement of Revenues, Expenses, and Change in Fund Balance, September 30, 2019 – Preliminary Q1
- C. Balance Sheet by Fund, September 30, 2019 – Preliminary Q1



City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



					<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
Assets							
Cash							
100	4070	11005	0000	Cash on Hand	\$ 800.00	\$ 800.00	0.00%
100	4140	11005	0000	Cash on Hand	\$ 100.00	\$ 100.00	0.00%
100	4810	11005	0000	Cash on Hand	\$ 100.00	\$ 300.00	-200.00%
100	4818	11005	0000	Cash on Hand	\$ 85.00	\$ 85.00	0.00%
100	5010	11005	0000	Cash on Hand	\$ 500.00	\$ 500.00	0.00%
750	0000	11005	0000	Cash on Hand	\$ 100.00	\$ 100.00	0.00%
100	4140	11010	0000	Petty Cash	\$ 100.00	\$ 70.00	30.00%
248	0000	11010	0000	Petty Cash	\$ 150.00	\$ 183.00	-22.00%
225	0000	11016	0307	Escrow Account Retentions	\$ 103,043.68	\$ 82,882.39	19.57%
560	0000	11016	0377	Escrow Account Retentions	\$ 6,387.50	\$ 6,387.50	0.00%
597	0000	11016	0377	Escrow Account Retentions	\$ 58,849.30	\$ 58,849.30	0.00%
818	0000	11060	0000	Brookview Open Space Maint Tru	\$ 16,237.79	\$ 16,237.40	0.00%
100	0000	11070	0000	Local Agency Investment Fund	\$ 8,666,030.55	\$ 26,665,650.56	-207.70%
100	0000	11071	0000	LAIIF Market Value Adj	\$ 45,645.99	\$ 45,645.99	0.00%
100	0000	11075	0000	Investment in Insurance Pool	\$ 421,093.85	\$ 421,093.85	0.00%
221	0000	11075	0000	Investment in Insurance Pool	\$ 7,309.32	\$ 7,309.32	0.00%
223	0000	11075	0000	Investment in Insurance Pool	\$ 15,046.10	\$ 15,046.10	0.00%
248	0000	11075	0000	Investment in Insurance Pool	\$ 53,421.14	\$ 53,421.14	0.00%
270	0000	11075	0000	Investment in Insurance Pool	\$ 9,141.80	\$ 9,141.80	0.00%
284	0000	11075	0000	Investment in Insurance Pool	\$ 3,060.93	\$ 3,060.93	0.00%
600	0000	11075	0000	Investment in Insurance Pool	\$ 162,249.70	\$ 162,249.70	0.00%
710	0000	11075	0000	Investment in Insurance Pool	\$ 40,154.10	\$ 40,154.10	0.00%
720	0000	11075	0000	Investment in Insurance Pool	\$ 28,524.64	\$ 28,524.64	0.00%
730	0000	11075	0000	Investment in Insurance Pool	\$ 39,635.60	\$ 39,635.60	0.00%
740	0000	11075	0000	Investment in Insurance Pool	\$ 13,105.48	\$ 13,105.48	0.00%
750	0000	11075	0000	Investment in Insurance Pool	\$ 14,503.33	\$ 14,503.33	0.00%
821	0000	11078	0000	Cash/Investments Held by Trust	\$ 5,012,599.76	\$ 5,012,578.39	0.00%
100	0000	11080	0000	Investments	\$ 142,251,676.35	\$ 141,589,995.37	0.47%
600	4060	11095	0000	Project Deposit	\$ 3,000.00	\$ -	100.00%
100	0000	11150	0000	Cash with Fiscal Agent	\$ 0.01	\$ 4.26	-42500.00%
284	0000	11150	0000	Cash with Fiscal Agent	\$ 0.03	\$ 21.39	-71200.00%
550	0000	11150	0000	Cash with Fiscal Agent	\$ 6,608,750.46	\$ 6,569,050.45	0.60%
560	0000	11150	0000	Cash with Fiscal Agent	\$ 4,516,478.14	\$ 4,489,344.05	0.60%
574	0000	11150	0000	Cash with Fiscal Agent	\$ 2,077,872.49	\$ 2,068,736.03	0.44%
590	0000	11150	0000	Cash with Fiscal Agent	\$ 0.20	\$ 156.30	-78050.00%
856	0000	11150	0000	Cash with Fiscal Agent	\$ 453,285.38	\$ 226,101.31	50.12%
865	0000	11150	0000	Cash with Fiscal Agent	\$ 2,992,022.46	\$ 2,844,946.56	4.92%
874	0000	11150	0000	Cash with Fiscal Agent	\$ 93,290.60	\$ 92,971.66	0.34%
885	0000	11150	0000	Cash with Fiscal Agent	\$ -	\$ 0.10	-100.00%
890	0000	11150	0000	Cash with Fiscal Agent	\$ 33,055.17	\$ 32,884.24	0.52%
891	0000	11150	0000	Cash with Fiscal Agent	\$ 590.12	\$ 577.43	2.15%
892	0000	11150	0000	Cash with Fiscal Agent	\$ 184.79	\$ 36,580.12	-19695.51%
955	0000	11150	0000	Cash with Fiscal Agent	\$ 1,203,960.02	\$ 124.94	99.99%
865	0000	11151	0000	Cash with Fiscal Agent Reserve	\$ 3,904,742.81	\$ 3,887,833.58	0.43%
874	0000	11151	0000	Cash with Fiscal Agent Reserve	\$ 1,324,669.45	\$ 1,385,767.58	-4.61%
885	0000	11151	0000	Cash with Fiscal Agent Reserve	\$ 133,146.48	\$ 133,835.12	-0.52%
890	0000	11151	0000	Cash with Fiscal Agent Reserve	\$ 386,276.55	\$ 393,558.56	-1.89%
891	0000	11151	0000	Reserve fund	\$ 116,606.87	\$ 117,210.07	-0.52%
892	0000	11151	0000	Cash with Fiscal Agent Reserve	\$ 6,447,000.00	\$ 6,447,000.00	0.00%
100	0000	11999	0000	Cash in Bank	\$ (142,262,447.74)	\$ (157,819,520.17)	-10.94%
215	0000	11999	0000	Cash in Bank	\$ 1,019,262.00	\$ 1,013,887.55	0.53%
221	0000	11999	0000	Cash in Bank	\$ 2,094,921.81	\$ 3,406,561.59	-62.61%
223	0000	11999	0000	Cash in Bank	\$ 2,251,700.83	\$ 3,016,512.60	-33.97%
225	0000	11999	0000	Cash in Bank	\$ 30,893,704.30	\$ 31,480,572.08	-1.90%
236	0000	11999	0000	Cash in Bank	\$ 1,306,525.69	\$ 1,595,018.82	-22.08%
240	0000	11999	0000	Cash in Bank	\$ 5,764,580.63	\$ 5,762,177.23	0.04%
241	0000	11999	0000	Cash in Bank	\$ 930,269.85	\$ 803,608.12	13.62%
242	0000	11999	0000	Cash in Bank	\$ 332,688.66	\$ 282,510.96	15.08%
243	0000	11999	0000	Cash in Bank	\$ 350,766.87	\$ 278,155.09	20.70%
244	0000	11999	0000	Cash in Bank	\$ 1,456,366.88	\$ 1,575,988.45	-8.21%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



			<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>	
245	0000	11999	0000	Cash in Bank	\$ 394,292.57	\$ 381,207.79	3.32%
246	0000	11999	0000	Cash in Bank	\$ 1,846,256.29	\$ 1,379,120.54	25.30%
247	0000	11999	0000	Cash in Bank	\$ 218,394.79	\$ 128,587.59	41.12%
248	0000	11999	0000	Cash in Bank	\$ 6,614,493.62	\$ 5,635,790.31	14.80%
250	0000	11999	0000	Cash in Bank	\$ 206,082.54	\$ 225,187.08	-9.27%
253	0000	11999	0000	Cash in Bank	\$ 3,111.21	\$ 46,516.23	-1395.12%
260	0000	11999	0000	Cash in Bank	\$ 868,855.45	\$ 864,274.06	0.53%
261	0000	11999	0000	Cash in Bank	\$ 153,252.06	\$ 153,003.50	0.16%
264	0000	11999	0000	Cash in Bank	\$ 417,634.91	\$ 415,892.29	0.42%
267	0000	11999	0000	Cash in Bank	\$ 258,668.44	\$ 256,219.49	0.95%
270	0000	11999	0000	Cash in Bank	\$ 3,956,949.09	\$ 4,491,267.72	-13.50%
275	0000	11999	0000	Cash in Bank	\$ 2,592,467.72	\$ 2,579,600.22	0.50%
276	0000	11999	0000	Cash in Bank	\$ 137,224.18	\$ 145,546.11	-6.06%
277	0000	11999	0000	Cash in Bank	\$ 769,750.44	\$ 766,390.94	0.44%
278	0000	11999	0000	Cash in Bank	\$ 5,902.82	\$ 5,871.69	0.53%
279	0000	11999	0000	Cash in Bank	\$ 76,909.84	\$ 76,504.30	0.53%
283	0000	11999	0000	Cash in Bank	\$ 1,630,009.63	\$ 1,621,414.77	0.53%
284	0000	11999	0000	Cash in Bank	\$ 541,852.83	\$ 1,380,063.62	-154.69%
285	0000	11999	0000	Cash in Bank	\$ 30,495.05	\$ 47,190.44	-54.75%
286	0000	11999	0000	Cash in Bank	\$ 58,014.42	\$ 57,708.51	0.53%
290	0000	11999	0000	Cash in Bank	\$ 1,860,121.90	\$ 1,458,653.45	21.58%
298	0000	11999	0000	Cash in Bank	\$ 73.13	\$ 70.77	3.23%
400	0000	11999	0000	Cash In Bank	\$ 234,495.38	\$ 591,211.59	-152.12%
540	0000	11999	0000	Cash in Bank	\$ 2,383,391.96	\$ 2,050,336.65	13.97%
550	0000	11999	0000	Cash in Bank	\$ 58,884.69	\$ 58,574.20	0.53%
560	0000	11999	0000	Cash in Bank	\$ 405,304.35	\$ 448,352.32	-10.62%
570	0000	11999	0000	Cash in Bank	\$ -	\$ 10,276.05	-100.00%
574	0000	11999	0000	Cash in Bank	\$ 10,330.52	\$ -	100.00%
590	0000	11999	0000	Cash in Bank	\$ -	\$ 8,820.94	-100.00%
593	0000	11999	0000	Cash in Bank	\$ 720.49	\$ 716.69	0.53%
594	0000	11999	0000	Cash in Bank	\$ 43,817.34	\$ 46,017.97	-5.02%
597	0000	11999	0000	Cash in Bank	\$ 0.46	\$ 66,083.47	-14365871.74%
600	0000	11999	0000	Cash in Bank	\$ 1,200,873.07	\$ 1,072,989.14	10.65%
610	0000	11999	0000	Cash in Bank	\$ 493,548.19	\$ 473,724.74	4.02%
620	0000	11999	0000	Cash in Bank	\$ 405,222.58	\$ 403,130.88	0.52%
630	0000	11999	0000	Cash in Bank	\$ 828,710.69	\$ 824,340.98	0.53%
710	0000	11999	0000	Cash in Bank	\$ 2,718,378.95	\$ 2,434,080.78	10.46%
711	0000	11999	0000	Cash in Bank	\$ 13,759,522.17	\$ 14,562,109.91	-5.83%
715	0000	11999	0000	Cash in Bank	\$ 6,774,158.37	\$ 6,709,634.48	0.95%
720	0000	11999	0000	Cash in Bank	\$ 5,125,898.61	\$ 4,406,752.51	14.03%
721	0000	11999	0000	Cash in Bank	\$ 8,587,079.03	\$ 9,505,734.49	-10.70%
725	0000	11999	0000	Cash in Bank	\$ 4,413,384.56	\$ 4,682,688.72	-6.10%
726	0000	11999	0000	Cash in Bank	\$ 1,597,056.63	\$ 1,590,809.36	0.39%
730	0000	11999	0000	Cash in Bank	\$ 6,200,969.24	\$ 5,856,824.13	5.55%
731	0000	11999	0000	Cash in Bank	\$ 2,137,532.51	\$ 2,168,232.87	-1.44%
735	0000	11999	0000	Cash in Bank	\$ 1,890,608.91	\$ 1,872,455.34	0.96%
740	0000	11999	0000	Cash in Bank	\$ 7.14	\$ 222,806.80	-3120443.42%
745	0000	11999	0000	Cash in Bank	\$ 287.44	\$ 285.93	0.53%
750	0000	11999	0000	Cash in Bank	\$ 94,128.03	\$ 17,857.90	81.03%
755	0000	11999	0000	Cash in Bank	\$ 0.93	\$ -	100.00%
810	0000	11999	0000	Cash in Bank	\$ 31,825.34	\$ 31,657.53	0.53%
815	0000	11999	0000	Cash in Bank	\$ 35,102.93	\$ 34,917.84	0.53%
816	0000	11999	0000	Cash in Bank	\$ 263,300.92	\$ 261,912.55	0.53%
820	0000	11999	0000	Cash in Bank	\$ 21,513.84	\$ 130,978.24	-508.81%
825	0000	11999	0000	Cash in Bank	\$ 64,680.20	\$ 64,339.15	0.53%
826	0000	11999	0000	Cash in Bank	\$ 65,373.78	\$ 65,029.07	0.53%
828	0000	11999	0000	Cash in Bank	\$ 88,743.02	\$ 88,275.09	0.53%
856	0000	11999	0000	Cash in Bank	\$ 257,910.21	\$ 483,926.86	-87.63%
865	0000	11999	0000	Cash in Bank	\$ 3,602,894.54	\$ 7,057,679.95	-95.89%
874	0000	11999	0000	Cash in Bank	\$ 170,640.52	\$ 610,561.27	-257.81%
885	0000	11999	0000	Cash in Bank	\$ 20,867.70	\$ 316,224.89	-1415.38%
890	0000	11999	0000	Cash in Bank	\$ 284,045.24	\$ 428,269.90	-50.78%
891	0000	11999	0000	Cash on Hand	\$ 17,070.42	\$ 206,333.61	-1108.72%
892	0000	11999	0000	Cash in Bank	\$ 11,287,987.75	\$ 15,593,345.72	-38.14%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



					<u>September 30, 2019</u>			<u>June 30, 2019</u>	<u>Variance</u>
895	0000	11999	0000	Cash on Hand	\$	76,071.50	\$	90,796.15	-19.36%
950	0000	11999	0000	Cash in Bank	\$	-	\$	-	-100.00%
955	0000	11999	0000	Cash in Bank	\$	944,036.25	\$	2,138,424.38	-126.52%
990	0000	11999	0000	Cash in Bank	\$	0.05	\$	0.05	0.00%
Total Cash					\$	190,640,113.10	\$	204,213,389.47	-7.12%
<u>Short-term Assets</u>									
100	0000	12000	0000	Accounts Receivable	\$	(1,514.00)	\$	(1,614.00)	-6.61%
270	0000	12000	0000	Accounts Receivable	\$	2,894.06	\$	-	100.00%
600	0000	12000	0000	Accounts Receivable	\$	1,010.00	\$	1,010.00	0.00%
720	0000	12000	0000	Accounts Receivable	\$	10,572.21	\$	9,442.21	10.69%
720	0000	12000	PCWV	Accounts Receivable	\$	-	\$	619,891.92	-100.00%
248	0000	12002	V1FR	A/R Wildland Fire	\$	12,646.60	\$	27,918.53	-120.76%
248	0000	12003	V1FR	A/R Wildland Fire Deferred	\$	43,855.17	\$	43,855.17	0.00%
100	0000	12010	0000	Interest Receivable	\$	-	\$	12,473.29	-100.00%
215	0000	12010	0000	Interest Receivable	\$	-	\$	1,198.34	-100.00%
221	0000	12010	0000	Interest Receivable	\$	-	\$	3,918.96	-100.00%
223	0000	12010	0000	Interest Receivable	\$	-	\$	3,818.00	-100.00%
225	0000	12010	0000	Interest Receivable	\$	-	\$	37,133.58	-100.00%
236	0000	12010	0000	Interest Receivable	\$	-	\$	1,885.19	-100.00%
240	0000	12010	0000	Interest Receivable	\$	-	\$	6,700.80	-100.00%
241	0000	12010	0000	Interest Receivable	\$	-	\$	949.80	-100.00%
242	0000	12010	0000	Interest Receivable	\$	-	\$	329.63	-100.00%
243	0000	12010	0000	Interest Receivable	\$	-	\$	328.76	-100.00%
244	0000	12010	0000	Interest Receivable	\$	-	\$	1,849.54	-100.00%
245	0000	12010	0000	Interest Receivable	\$	-	\$	450.56	-100.00%
246	0000	12010	0000	Interest Receivable	\$	-	\$	1,602.80	-100.00%
247	0000	12010	0000	Interest Receivable	\$	-	\$	24.21	-100.00%
248	0000	12010	0000	Interest Receivable	\$	-	\$	6,261.93	-100.00%
253	0000	12010	0000	Interest Receivable	\$	-	\$	52.93	-100.00%
260	0000	12010	0000	Interest Receivable	\$	-	\$	1,021.51	-100.00%
261	0000	12010	0000	Interest Receivable	\$	-	\$	180.84	-100.00%
264	0000	12010	0000	Interest Receivable	\$	-	\$	491.55	-100.00%
267	0000	12010	0000	Interest Receivable	\$	-	\$	302.83	-100.00%
270	0000	12010	0000	Interest Receivable	\$	-	\$	5,107.34	-100.00%
275	0000	12010	0000	Interest Receivable	\$	-	\$	3,048.89	-100.00%
276	0000	12010	0000	Interest Receivable	\$	-	\$	172.02	-100.00%
277	0000	12010	0000	Interest Receivable	\$	-	\$	905.82	-100.00%
278	0000	12010	0000	Interest Receivable	\$	-	\$	45.94	-100.00%
279	0000	12010	0000	Interest Receivable	\$	-	\$	90.42	-100.00%
283	0000	12010	0000	Interest Receivable	\$	-	\$	1,798.20	-100.00%
284	0000	12010	0000	Interest Receivable	\$	-	\$	1,738.52	-100.00%
285	0000	12010	0000	Interest Receivable	\$	-	\$	32.14	-100.00%
286	0000	12010	0000	Interest Receivable	\$	-	\$	68.21	-100.00%
290	0000	12010	0000	Interest Receivable	\$	-	\$	1,724.02	-100.00%
400	0000	12010	0000	Interest Receivable	\$	-	\$	698.77	-100.00%
540	0000	12010	0000	Interest Receivable	\$	-	\$	2,423.34	-100.00%
570	0000	12010	0000	Interest Receivable	\$	-	\$	12.15	-100.00%
590	0000	12010	0000	Interest Receivable	\$	-	\$	10.43	-100.00%
593	0000	12010	0000	Interest Receivable	\$	-	\$	0.85	-100.00%
594	0000	12010	0000	Interest Receivable	\$	-	\$	54.39	-100.00%
600	0000	12010	0000	Interest Receivable	\$	-	\$	2,155.97	-100.00%
610	0000	12010	0000	Interest Receivable	\$	-	\$	559.91	-100.00%
620	0000	12010	0000	Interest Receivable	\$	-	\$	476.47	-100.00%
630	0000	12010	0000	Interest Receivable	\$	-	\$	974.31	-100.00%
710	0000	12010	0000	Interest Receivable	\$	-	\$	2,717.86	-100.00%
711	0000	12010	0000	Interest Receivable	\$	-	\$	17,211.89	-100.00%
715	0000	12010	0000	Interest Receivable	\$	-	\$	7,813.88	-100.00%
720	0000	12010	0000	Interest Receivable	\$	-	\$	4,865.09	-100.00%
721	0000	12010	0000	Interest Receivable	\$	-	\$	11,185.58	-100.00%
725	0000	12010	0000	Interest Receivable	\$	-	\$	5,406.68	-100.00%
726	0000	12010	0000	Interest Receivable	\$	-	\$	1,880.21	-100.00%
730	0000	12010	0000	Interest Receivable	\$	-	\$	6,786.28	-100.00%
731	0000	12010	0000	Interest Receivable	\$	-	\$	2,562.38	-100.00%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



			<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>	
735	0000	12010	0000	Interest Receivable	\$ -	\$ 2,329.39	-100.00%
740	0000	12010	0000	Interest Receivable	\$ -	\$ 248.55	-100.00%
745	0000	12010	0000	Interest Receivable	\$ -	\$ 0.34	-100.00%
750	0000	12010	0000	Interest Receivable	\$ -	\$ 18.72	-100.00%
810	0000	12010	0000	Interest Receivable	\$ -	\$ 37.42	-100.00%
815	0000	12010	0000	Interest Receivable	\$ -	\$ 41.27	-100.00%
816	0000	12010	0000	Interest Receivable	\$ -	\$ 309.56	-100.00%
820	0000	12010	0000	Interest Receivable	\$ -	\$ 501.70	-100.00%
825	0000	12010	0000	Interest Receivable	\$ -	\$ 76.04	-100.00%
826	0000	12010	0000	Interest Receivable	\$ -	\$ 76.86	-100.00%
828	0000	12010	0000	Interest Receivable	\$ -	\$ 104.33	-100.00%
856	0000	12010	0000	Interest Receivable	\$ -	\$ 571.96	-100.00%
865	0000	12010	0000	Interest Receivable	\$ -	\$ 9,447.17	-100.00%
874	0000	12010	0000	Interest Receivable	\$ -	\$ 721.63	-100.00%
885	0000	12010	0000	Interest Receivable	\$ -	\$ 373.75	-100.00%
890	0000	12010	0000	Interest Receivable	\$ -	\$ 506.18	-100.00%
891	0000	12010	0000	Interest Receivable	\$ -	\$ 243.87	-100.00%
892	0000	12010	0000	Interest Receivable	\$ -	\$ 18,974.33	-100.00%
895	0000	12010	0000	Interest Receivable	\$ -	\$ 107.31	-100.00%
950	0000	12010	0000	Interest Receivable	\$ -	\$ -	-100.00%
955	0000	12010	0000	Interest Receivable	\$ -	\$ 2,186.60	-100.00%
100	0000	12030	0000	Property Tax Receivable	\$ -	\$ 417,549.44	-100.00%
270	0000	12030	0000	Property Tax Receivable	\$ -	\$ 161,111.37	-100.00%
275	0000	12030	0000	Property Tax Receivable	\$ -	\$ 1,859.98	-100.00%
276	0000	12030	0000	Property Tax Receivable	\$ -	\$ 472.00	-100.00%
277	0000	12030	0000	Property Tax Receivable	\$ -	\$ 3,693.26	-100.00%
750	0000	12030	0000	Property Tax Receivable	\$ -	\$ 505.10	-100.00%
856	0000	12030	0000	Property Tax Receivable	\$ -	\$ 1,876.53	-100.00%
865	0000	12030	0000	Property Tax Receivable	\$ -	\$ 27,631.23	-100.00%
874	0000	12030	0000	Property Tax Receivable	\$ -	\$ 1,994.20	-100.00%
885	0000	12030	0000	Property Tax Receivable	\$ -	\$ 1,104.22	-100.00%
890	0000	12030	0000	Property Tax Receivable	\$ -	\$ 1,255.56	-100.00%
892	0000	12030	0000	Property Tax Receivable	\$ -	\$ 43,436.13	-100.00%
750	0000	12040	ITPL	Loan Receivable	\$ 7,720.49	\$ 7,827.71	-1.39%
750	0000	12040	KRCN	Loan Receivable	\$ 6,609.86	\$ 6,700.82	-1.38%
100	0000	12060	0000	Accrued Receivables	\$ -	\$ 901,951.80	-100.00%
221	0000	12060	0000	Accrued Receivables	\$ -	\$ 83,537.84	-100.00%
246	0000	12060	0000	Accrued Receivables	\$ -	\$ 33,550.00	-100.00%
100	0000	12211	0000	UB Accounts Receivable	\$ 979.36	\$ 891.97	8.92%
710	0000	12211	0000	Accounts Receivable	\$ 2,110,712.93	\$ 1,778,730.30	15.73%
711	0000	12211	0000	Water Cap Improvements Rec	\$ 120,066.57	\$ 107,994.79	10.05%
720	0000	12211	0000	Accounts Receivable	\$ 1,214,249.20	\$ 1,203,441.66	0.89%
730	0000	12211	0000	Accounts Receivable	\$ 967,467.46	\$ 988,195.46	-2.14%
720	0000	12212	0000	UB AR - Reclaimed Water	\$ 13,295.68	\$ 8,449.78	36.45%
710	0000	12220	0000	Construction Water Receivables	\$ 92,768.77	\$ 53,303.17	42.54%
100	0000	12225	0000	Due From Other Funds	\$ -	\$ 662,492.32	-100.00%
221	0000	12225	0000	Due From Other Funds	\$ 990,980.00	\$ -	100.00%
223	0000	12225	0000	Due From Other Funds	\$ 138,603.00	\$ -	100.00%
750	0000	12225	0000	Due From Other Funds	\$ 1,506.00	\$ -	100.00%
820	0000	12225	0000	Due From Other Funds	\$ -	\$ -	-100.00%
892	0000	12225	0000	Due From Other Funds	\$ 802,123.00	\$ -	100.00%
100	0000	12226	0000	Due From Other Governments	\$ 178,646.00	\$ 5,567.10	96.88%
298	0000	12226	0000	Due From Other Governments	\$ -	\$ -	-100.00%
298	0000	12226	0298	Due from Other Governments	\$ 33,051.33	\$ 44,679.28	-35.18%
298	0000	12226	0353	Due from Other Governments	\$ -	\$ 1,636.44	-100.00%
298	0000	12226	0354	Due From Other Governments	\$ 886,012.00	\$ 886,012.00	0.00%
298	0000	12226	0375	Due from Other Governments	\$ 40,000.00	\$ 40,000.00	0.00%
298	0000	12226	0421	Due from Other Governments	\$ 116,343.64	\$ 116,343.64	0.00%
600	0000	12226	0000	Due From Other Governments	\$ -	\$ 11,093.43	-100.00%
710	0000	12226	0000	Due From Other Governments	\$ -	\$ 1,313.12	-100.00%
711	0000	12226	0147	Due From Other Governments	\$ 11,337.50	\$ 11,337.50	0.00%
720	0000	12226	0000	Due From Other Governments	\$ -	\$ 214.17	-100.00%
730	0000	12226	0000	Due From Other Governments	\$ -	\$ 1,573.11	-100.00%
755	0000	12226	0383	Due From Other Governments	\$ -	\$ 19,787.00	-100.00%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



					<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
755	0000	12226	0434	Due From Other Governments	\$ 5,670.00	\$ 5,670.00	0.00%
750	0000	12260	0000	Airport On Account	\$ (10,090.03)	\$ 29,268.64	390.07%
284	0000	12900	0000	Allow for Doubtful Accounts	\$ (825,433.46)	\$ (825,433.46)	0.00%
710	0000	12900	0000	Allow for Doubtful Accounts	\$ (110,878.81)	\$ (110,878.81)	0.00%
720	0000	12900	0000	Allow for Doubtful Accounts	\$ (75,017.66)	\$ (75,017.66)	0.00%
730	0000	12900	0000	Allow for Doubtful Accounts	\$ (61,600.09)	\$ (61,600.09)	0.00%
750	0000	13235	0000	Inventory - Airport Fuel	\$ 35,769.33	\$ 76,381.47	-113.54%
Total Short-Term Assets					\$ 6,760,356.11	\$ 7,578,387.34	-12.10%
<u>Long-term Assets</u>							
261	0000	15310	0000	PI Loan Receivables	\$ 357,853.11	\$ 357,853.11	0.00%
267	0000	15310	0000	Notes Receivable	\$ 1,325,034.05	\$ 1,325,034.05	0.00%
264	0000	15315	0000	Loans Receivable - Cal Grants	\$ 660,138.44	\$ 660,138.44	0.00%
284	0000	15332	0000	Cafe Bounarroti Loan	\$ 159,496.97	\$ 159,496.97	0.00%
284	0000	15340	0000	Fleming Note Receivable	\$ 150,000.00	\$ 150,000.00	0.00%
284	0000	15342	0000	Fleming Revitalization	\$ 44,952.05	\$ 44,952.05	0.00%
283	0000	15345	0000	Lincoln Terrace	\$ 1,958,000.00	\$ 1,958,000.00	0.00%
283	0000	15347	0000	Lincoln Golden Village Loan	\$ 400,000.00	\$ 400,000.00	0.00%
284	0000	15351	0000	Earl Stephens Loan	\$ 489,874.81	\$ 489,874.81	0.00%
100	0750	15400	0022	Advance To Other Funds	\$ 4,939,181.71	\$ 4,950,000.00	-0.22%
225	0242	15400	0017	Advance To Other Funds	\$ 5,354,060.00	\$ 5,354,060.00	0.00%
225	0284	15400	0012	Advance To Other Funds	\$ 3,955,192.31	\$ 3,955,192.31	0.00%
240	0247	15400	0021	Advance To Other Funds	\$ 1,016,262.00	\$ 1,016,262.00	0.00%
290	0242	15400	0019	Advance To Other Funds	\$ 2,323,460.00	\$ 2,323,460.00	0.00%
735	0247	15400	0010	Advance To Other Funds	\$ 1,006,200.00	\$ 1,006,200.00	0.00%
955	0000	15400	LPFA	Advance To Other Funds	\$ 1,311,944.37	\$ 1,311,944.37	0.00%
240	0000	15600	PHI1	Del- Webb Loan Receivable	\$ 200,159.50	\$ 200,159.50	0.00%
240	0000	15600	PHI2	Del-Webb Loan Receivable	\$ 474,173.67	\$ 474,173.67	0.00%
240	0000	15600	SUN1	SunCal Loan Receivable	\$ 25,046.43	\$ 25,046.43	0.00%
721	0000	15600	DEL2	Del-Webb Loan Receivable	\$ 471,795.56	\$ 471,795.56	0.00%
261	0000	15900	0000	Interest Receivable (Deferred)	\$ 115,403.70	\$ 115,403.70	0.00%
264	0000	15900	0000	Interest Receivable (Deferred)	\$ 24,395.72	\$ 24,395.72	0.00%
267	0000	15900	0000	Interest Receivable (Deferred)	\$ 430,386.90	\$ 430,386.90	0.00%
283	0000	15900	0000	Interest Receivable (Deferred)	\$ 1,080,049.11	\$ 1,080,049.11	0.00%
284	0000	15900	0000	Interest Receivable (Deferred)	\$ 286,277.26	\$ 286,277.26	0.00%
610	0000	16520	0000	Capital Lease Equip & Vehicles	\$ 1,441,456.31	\$ 1,441,456.31	0.00%
990	0000	16520	0000	Capital Lease Equip & Vehicles	\$ 152,698.87	\$ 152,698.87	0.00%
284	0000	17500	0000	Land	\$ 488,436.30	\$ 488,436.30	0.00%
730	0000	17500	0000	Land	\$ 10.00	\$ 10.00	0.00%
750	0000	17500	0000	Land	\$ 1,549,379.80	\$ 1,549,379.80	0.00%
990	0000	17500	0000	Land	\$ 14,911,990.31	\$ 14,911,990.31	0.00%
600	0000	17510	0000	Buildings & Structures	\$ 96,544.00	\$ 96,544.00	0.00%
610	0000	17510	0000	Buildings & Structures	\$ 79,440.00	\$ 79,440.00	0.00%
620	0000	17510	0000	Buildings & Structures	\$ 422,443.32	\$ 422,443.32	0.00%
710	0000	17510	0000	Buildings & Structures	\$ 5,831,760.83	\$ 5,831,760.83	0.00%
711	0000	17510	0000	Buildings & Structures	\$ 195,172.73	\$ 195,172.73	0.00%
720	0000	17510	0000	Buildings & Structures	\$ 5,200,831.00	\$ 5,200,831.00	0.00%
721	0000	17510	0000	Buildings & Structures	\$ 195,172.74	\$ 195,172.74	0.00%
730	0000	17510	0000	Buildings & Structures	\$ 1,865,215.00	\$ 1,865,215.00	0.00%
731	0000	17510	0000	Buildings & Structures	\$ 195,172.72	\$ 195,172.72	0.00%
740	0000	17510	0000	Buildings & Structures	\$ 538,051.08	\$ 538,051.08	0.00%
745	0000	17510	0000	Buildings & Structures	\$ 208,051.87	\$ 208,051.87	0.00%
750	0000	17510	0000	Buildings & Structures	\$ 11,062,737.90	\$ 11,062,737.90	0.00%
990	0000	17510	0000	Buildings & Structures	\$ 77,630,497.71	\$ 77,630,497.71	0.00%
600	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (73,117.67)	\$ (73,117.67)	0.00%
610	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (21,209.14)	\$ (21,209.14)	0.00%
620	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (16,267.81)	\$ (16,267.81)	0.00%
710	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (814,968.70)	\$ (814,968.70)	0.00%
711	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (9,940.54)	\$ (9,940.54)	0.00%
720	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (3,982,556.09)	\$ (3,982,556.09)	0.00%
721	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (9,940.54)	\$ (9,940.54)	0.00%
730	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (329,071.38)	\$ (329,071.38)	0.00%
731	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (9,940.54)	\$ (9,940.54)	0.00%
740	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (298,195.17)	\$ (298,195.17)	0.00%
745	0000	17515	0000	Accum Depr-Bldgs & Structures	\$ (52,049.15)	\$ (52,049.15)	0.00%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



		<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>	
750	0000 17515 0000	Accum Depr-Bldgs & Structures	\$ (7,879,432.23)	\$ (7,879,432.23)	0.00%
990	0000 17515 0000	Accum Depr-Bldgs & Structures	\$ (19,767,399.79)	\$ (19,767,399.79)	0.00%
600	0000 17520 0000	Machinery/Equip & Vehicles	\$ 1,114,826.20	\$ 1,114,826.20	0.00%
610	0000 17520 0000	Machinery/Equip & Vehicles	\$ 56,720.44	\$ 56,720.44	0.00%
630	0000 17520 0000	Machinery & Equipment	\$ 103,070.81	\$ 103,070.81	0.00%
710	0000 17520 0000	Machinery/Equip & Vehicles	\$ 1,041,453.91	\$ 1,041,453.91	0.00%
711	0000 17520 0000	Machinery/Equip & Vehicles	\$ 1,200,836.77	\$ 1,200,836.77	0.00%
715	0000 17520 0000	Machinery/Equip & Vehicles	\$ 121,348.25	\$ 121,348.25	0.00%
720	0000 17520 0000	Machinery/Equip & Vehicles	\$ 1,723,567.48	\$ 1,723,567.48	0.00%
721	0000 17520 0000	Machinery/Equip & Vehicles	\$ 730,257.13	\$ 730,257.13	0.00%
725	0000 17520 0000	Machinery/Equip & Vehicles	\$ 170,966.89	\$ 170,966.89	0.00%
730	0000 17520 0000	Machinery & Equipment	\$ 894,941.08	\$ 894,941.08	0.00%
731	0000 17520 0000	Machinery & Equipment	\$ 3,520,587.48	\$ 3,520,587.48	0.00%
735	0000 17520 0000	Machinery & Equipment	\$ 2,731,802.30	\$ 2,731,802.30	0.00%
740	0000 17520 0000	Machinery & Equipment	\$ 231,049.54	\$ 231,049.54	0.00%
750	0000 17520 0000	Machinery & Equipment	\$ 283,846.77	\$ 283,846.77	0.00%
990	0000 17520 0000	Machinery & Equipment	\$ 8,683,971.35	\$ 8,683,971.35	0.00%
600	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (818,029.60)	\$ (818,029.60)	0.00%
630	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (12,609.31)	\$ (12,609.31)	0.00%
710	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (890,252.84)	\$ (890,252.84)	0.00%
711	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (60,337.16)	\$ (60,337.16)	0.00%
715	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (58,664.69)	\$ (58,664.69)	0.00%
720	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (1,443,627.18)	\$ (1,443,627.18)	0.00%
721	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (123,797.40)	\$ (123,797.40)	0.00%
725	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (111,414.81)	\$ (111,414.81)	0.00%
730	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (854,530.41)	\$ (854,530.41)	0.00%
731	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (563,527.73)	\$ (563,527.73)	0.00%
735	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (1,948,539.65)	\$ (1,948,539.65)	0.00%
740	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (231,049.11)	\$ (231,049.11)	0.00%
750	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (221,484.23)	\$ (221,484.23)	0.00%
990	0000 17525 0000	Accum Depr-Machinery & Equip	\$ (6,474,815.00)	\$ (6,474,815.00)	0.00%
710	0000 17530 0000	Land Improvements	\$ 1,911.77	\$ 1,911.77	0.00%
711	0000 17530 0000	Land Improvements	\$ 4,235.40	\$ 4,235.40	0.00%
750	0000 17530 0000	Land Improvements	\$ 1,148,703.27	\$ 1,148,703.27	0.00%
990	0000 17530 0000	Land Improvements	\$ 29,291,027.18	\$ 29,291,027.18	0.00%
710	0000 17535 0000	Accum Depr-Land Improvements	\$ (382.35)	\$ (382.35)	0.00%
711	0000 17535 0000	Accum Depr-Land Improvements	\$ (282.36)	\$ (282.36)	0.00%
750	0000 17535 0000	Accum Depr-Land Improvements	\$ (446,132.87)	\$ (446,132.87)	0.00%
990	0000 17535 0000	Accum Depr-Land Improvements	\$ (8,569,498.42)	\$ (8,569,498.42)	0.00%
730	0000 17540 0000	Easements / Right of Way	\$ 42,250.00	\$ 42,250.00	0.00%
990	0000 17540 0000	Easements / Right of Way	\$ 242,604.00	\$ 242,604.00	0.00%
710	0000 17550 0000	Infrastructure	\$ 188,033,422.50	\$ 188,033,422.50	0.00%
711	0000 17550 0000	Infrastructure	\$ 8,771,583.38	\$ 8,771,583.38	0.00%
715	0000 17550 0000	Infrastructure	\$ 1,632,349.49	\$ 1,632,349.49	0.00%
720	0000 17550 0000	Infrastructure	\$ 225,465,774.83	\$ 225,465,774.83	0.00%
721	0000 17550 0000	Infrastructure	\$ 1,344,449.09	\$ 1,344,449.09	0.00%
725	0000 17550 0000	Infrastructure	\$ 12,836,548.62	\$ 12,836,548.62	0.00%
726	0000 17550 0000	Infrastructure	\$ 109,186.30	\$ 109,186.30	0.00%
750	0000 17550 0000	Infrastructure	\$ 544,332.79	\$ 544,332.79	0.00%
990	0000 17550 0000	Infrastructure	\$ 442,309,938.71	\$ 442,309,938.71	0.00%
710	0000 17555 0000	Accum Depr - Infrastructure	\$ (47,738,030.48)	\$ (47,738,030.48)	0.00%
711	0000 17555 0000	Accum Depr - Infrastructure	\$ (223,814.32)	\$ (223,814.32)	0.00%
715	0000 17555 0000	Accum Depr - Infrastructure	\$ (321,497.86)	\$ (321,497.86)	0.00%
720	0000 17555 0000	Accum Depr - Infrastructure	\$ (68,984,709.79)	\$ (68,984,709.79)	0.00%
721	0000 17555 0000	Accum Depr - Infrastructure	\$ (31,488.37)	\$ (31,488.37)	0.00%
725	0000 17555 0000	Accum Depr - Infrastructure	\$ (1,416,810.95)	\$ (1,416,810.95)	0.00%
726	0000 17555 0000	Accum Depr - Infrastructure	\$ (5,459.32)	\$ (5,459.32)	0.00%
750	0000 17555 0000	Accum Depr - Infrastructure	\$ (24,689.01)	\$ (24,689.01)	0.00%
990	0000 17555 0000	Accum Depr - Infrastructure	\$ (189,156,268.69)	\$ (189,156,268.69)	0.00%
620	0000 17600 0000	Construction In Progress	\$ 21,919.60	\$ 21,919.60	0.00%
710	0000 17600 0000	Construction in Progress	\$ 27,934.70	\$ 27,934.70	0.00%
711	0000 17600 0000	Construction in Progress	\$ 2,663,096.49	\$ 2,663,096.49	0.00%
715	0000 17600 0000	Construction in Progress	\$ 2,655,413.32	\$ 2,655,413.32	0.00%
720	0000 17600 0000	Construction in Progress	\$ 102,734.37	\$ 102,734.37	0.00%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



			<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>			
721	0000	17600	0000	Construction In Progress	\$	728,378.80	\$	728,378.80	0.00%
725	0000	17600	0000	Construction in Progress	\$	497,757.97	\$	497,757.97	0.00%
731	0000	17600	0000	Construction In Progress	\$	39,913.66	\$	39,913.66	0.00%
740	0000	17600	0000	Construction In Progress	\$	284,321.55	\$	284,321.55	0.00%
750	0000	17600	0000	Construction in Progress	\$	146,805.06	\$	146,805.06	0.00%
755	0000	17600	0000	Construction in Progress	\$	16,852.05	\$	16,852.05	0.00%
990	0000	17600	0000	Construction in Progress	\$	15,529,409.38	\$	15,529,409.38	0.00%
284	0000	18110	016A	Deferred Bond Costs	\$	40,096.42	\$	40,096.42	0.00%
284	0000	18110	016B	Deferred Bond Costs	\$	4,869.00	\$	4,869.00	0.00%
710	0000	18110	0000	Deferred Outflow - PERS	\$	439,118.93	\$	439,118.93	0.00%
720	0000	18110	0000	Deferred Outflow - PERS	\$	299,964.81	\$	299,964.81	0.00%
730	0000	18110	0000	Deferred Outflow - PERS	\$	518,948.06	\$	518,948.06	0.00%
740	0000	18110	0000	Deferred Outflow - PERS	\$	105,118.65	\$	105,118.65	0.00%
750	0000	18110	0000	Deferred Outflow - PERS	\$	116,021.84	\$	116,021.84	0.00%
990	0000	18110	0000	Deferred Outflow - PERS	\$	5,214,793.39	\$	5,214,793.39	0.00%
710	0000	18115	0000	Deferred Outflow OPEB	\$	86,538.32	\$	86,538.32	0.00%
720	0000	18115	0000	Deferred Outflow OPEB	\$	84,849.80	\$	84,849.80	0.00%
730	0000	18115	0000	Deferred Outflow OPEB	\$	102,425.00	\$	102,425.00	0.00%
740	0000	18115	0000	Deferred Outflow OPEB	\$	16,347.18	\$	16,347.18	0.00%
750	0000	18115	0000	Deferred Outflow OPEB	\$	17,158.56	\$	17,158.56	0.00%
990	0000	18115	0000	Deferred Outflow OPEB	\$	1,373,449.79	\$	1,373,449.79	0.00%
				Total Long-term Assets	\$	752,150,367.93	\$	752,161,186.22	0.00%
				Total Assets	\$	949,550,837.14	\$	963,952,963.03	-1.52%

Liabilities

Short-term Liabilities

100	0000	20000	0000	Accounts Payable	\$	-	\$	(358,339.42)	100.00%
221	0000	20000	0000	Accounts Payable	\$	-	\$	(271,106.58)	100.00%
223	0000	20000	0000	Accounts Payable	\$	510.56	\$	(319,526.64)	62683.56%
225	0000	20000	0000	Accounts Payable	\$	-	\$	(1,129,865.69)	100.00%
240	0000	20000	0000	Accounts Payable	\$	-	\$	(111,613.97)	100.00%
242	0000	20000	0000	Accounts Payable	\$	-	\$	(3,621.88)	100.00%
244	0000	20000	0000	Accounts Payable	\$	-	\$	(71,036.95)	100.00%
245	0000	20000	0000	Accounts Payable	\$	-	\$	(682.50)	100.00%
247	0000	20000	0000	Accounts Payable	\$	-	\$	(1,676.39)	100.00%
248	0000	20000	0000	Accounts Payable	\$	-	\$	(561,436.08)	100.00%
250	0000	20000	0000	Accounts Payable	\$	-	\$	(19,104.54)	100.00%
261	0000	20000	0000	Accounts Payable	\$	-	\$	(370.00)	100.00%
264	0000	20000	0000	Accounts Payable	\$	-	\$	(270.00)	100.00%
267	0000	20000	0000	Accounts Payable	\$	-	\$	(360.00)	100.00%
270	0000	20000	0000	Accounts Payable	\$	-	\$	(232,566.61)	100.00%
275	0000	20000	0000	Accounts Payable	\$	-	\$	(1,720.00)	100.00%
276	0000	20000	0000	Accounts Payable	\$	-	\$	(4,776.78)	100.00%
277	0000	20000	0000	Accounts Payable	\$	-	\$	-	100.00%
285	0000	20000	0000	Accounts payable	\$	-	\$	(20,000.00)	100.00%
298	0000	20000	0000	Accounts Payable	\$	-	\$	(327,399.96)	100.00%
540	0000	20000	0000	Accounts Payable	\$	-	\$	(5,537.50)	100.00%
560	0000	20000	0000	Accounts Payable	\$	-	\$	(22,014.96)	100.00%
594	0000	20000	0000	Accounts Payable	\$	-	\$	(2,117.50)	100.00%
597	0000	20000	0000	Accounts Payable	\$	-	\$	(594,359.38)	100.00%
600	0000	20000	0000	Accounts Payable	\$	414.67	\$	(169,308.50)	40929.70%
610	0000	20000	0000	Accounts Payable	\$	-	\$	-	0.00%
620	0000	20000	0000	Accounts Payable	\$	-	\$	(45.00)	100.00%
710	0000	20000	0000	Accounts Payable	\$	(16.68)	\$	(833,215.48)	-4995196.64%
711	0000	20000	0000	Accounts Payable	\$	-	\$	(1,185,715.72)	100.00%
715	0000	20000	0000	Accounts Payable	\$	-	\$	(164,852.36)	100.00%
720	0000	20000	0000	Accounts Payable	\$	-	\$	(854,660.83)	100.00%
721	0000	20000	0000	Accounts Payable	\$	-	\$	(304,069.38)	100.00%
725	0000	20000	0000	Accounts Payable	\$	-	\$	(396,268.54)	100.00%
726	0000	20000	0000	Accounts Payable	\$	-	\$	(726.72)	100.00%
730	0000	20000	0000	Accounts Payable	\$	-	\$	(184,887.33)	100.00%
731	0000	20000	0000	Accounts Payable	\$	-	\$	(12,185.95)	100.00%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



				<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>	
735	0000	20000	0000	Accounts Payable	\$ -	\$ (41,898.00)	100.00%
740	0000	20000	0000	Accounts Payable	\$ -	\$ (1,922.50)	100.00%
750	0000	20000	0000	Accounts Payable	\$ 30.25	\$ (31,383.05)	103845.62%
755	0000	20000	0000	Accounts Payable	\$ -	\$ (4,396.50)	100.00%
820	0000	20000	0000	Accounts Payable	\$ -	\$ (111,877.82)	100.00%
856	0000	20000	0000	Accounts Payable	\$ -	\$ -	0.00%
865	0000	20000	0000	Accounts Payable	\$ -	\$ -	0.00%
874	0000	20000	0000	Accounts Payable	\$ -	\$ (4,435.00)	100.00%
885	0000	20000	0000	Accounts Payable	\$ -	\$ -	0.00%
890	0000	20000	0000	Accounts Payable	\$ -	\$ -	0.00%
891	0000	20000	0000	Accounts Payable	\$ -	\$ -	0.00%
892	0000	20000	0000	Accounts Payable	\$ -	\$ -	0.00%
895	0000	20000	0000	Accounts Payable	\$ -	\$ (6,195.00)	100.00%
100	0000	20005	0000	A/P Accrual - Manual	\$ -	\$ (96,651.11)	100.00%
240	0000	20005	0000	A/P Accrual - Manual	\$ -	\$ (7,857.00)	100.00%
248	0000	20005	0000	A/P Accrual - Manual	\$ -	\$ (17,465.09)	100.00%
270	0000	20005	0000	A/P Accrual - Manual	\$ -	\$ (42,240.40)	100.00%
276	0000	20005	0000	A/P Accrual - Manual	\$ -	\$ (3,852.63)	100.00%
710	0000	20005	0000	A/P Accrual - Manual	\$ -	\$ (730,484.88)	100.00%
720	0000	20005	0000	A/P Accrual - Manual	\$ -	\$ (422,153.47)	100.00%
740	0000	20005	0000	A/P Accrual - Manual	\$ -	\$ (270,595.02)	100.00%
710	0000	20010	LTGN	Litigation Accounts Payable	\$ (181,105.02)	\$ (181,105.02)	0.00%
600	0000	20100	0000	Current Compensated Absences	\$ (304,935.72)	\$ (304,935.72)	0.00%
710	0000	20100	0000	Current Compensated Absences	\$ (142,011.42)	\$ (142,011.42)	0.00%
720	0000	20100	0000	Current Compensated Absences	\$ (80,962.94)	\$ (80,962.94)	0.00%
730	0000	20100	0000	Current Compensated Absences	\$ (129,232.15)	\$ (129,232.15)	0.00%
740	0000	20100	0000	Current Compensated Absences	\$ (802.18)	\$ (802.18)	0.00%
750	0000	20100	0000	Current Compensated Absences	\$ (7,108.36)	\$ (7,108.36)	0.00%
990	0000	20100	0000	Current Compensated Absences	\$ (1,482,936.13)	\$ (1,482,936.13)	0.00%
215	0000	21000	0257	Retention Payable	\$ (3,299.00)	\$ (3,299.00)	0.00%
221	0000	21000	0000	Retention Payable	\$ (31,507.74)	\$ (31,196.04)	0.99%
221	0000	21000	0438	Retention Payable	\$ (5,216.15)	\$ -	100.00%
223	0000	21000	0000	Retention Payable	\$ (18,796.77)	\$ (22,771.18)	-21.14%
223	0000	21000	0422	Retention Payable	\$ (4,573.13)	\$ -	100.00%
225	0000	21000	0000	Retention Payable	\$ (159,572.68)	\$ (159,572.68)	0.00%
244	0000	21000	0373	Retention Payable	\$ (1,932.65)	\$ (1,932.65)	0.00%
244	0000	21000	0405	Retention Payable	\$ (1,024.00)	\$ -	100.00%
245	0000	21000	0414	Retention Payable	\$ (2,174.50)	\$ (2,174.50)	0.00%
245	0000	21000	0415	Retention Payable	\$ -	\$ (2,027.00)	0.00%
250	0000	21000	0000	Retention Payable	\$ (1,674.45)	\$ (1,674.45)	0.00%
270	0000	21000	0000	Retention Payable	\$ -	\$ -	0.00%
270	0000	21000	0449	Retention Payable	\$ -	\$ (674.40)	100.00%
298	0000	21000	0000	Retention Payable	\$ (82,373.61)	\$ (82,373.61)	0.00%
298	0000	21000	0421	Retention Payable	\$ (2,883.50)	\$ (2,883.50)	0.00%
540	0000	21000	0000	Retention Payable	\$ (15,587.70)	\$ (15,587.70)	0.00%
540	0000	21000	0432	Retention Payable	\$ -	\$ (5,444.70)	100.00%
594	0000	21000	0000	Retention Payable	\$ (7,784.25)	\$ (7,784.25)	0.00%
711	0000	21000	0000	Retention Payable	\$ (123,186.95)	\$ (221,600.54)	-79.89%
715	0000	21000	0000	Retention Payable	\$ (87,532.32)	\$ (87,532.32)	0.00%
721	0000	21000	0000	Retention Payable	\$ (11,233.85)	\$ (11,233.85)	0.00%
721	0000	21000	0435	Retention Payable	\$ (31,580.50)	\$ -	100.00%
725	0000	21000	0000	Retention Payable	\$ (10,977.08)	\$ (10,977.08)	0.00%
740	0000	21000	0386	Retention Payable	\$ (7,304.86)	\$ (7,304.86)	0.00%
225	0000	21005	0307	Bank Retention	\$ (103,043.68)	\$ (82,882.39)	19.57%
560	0000	21005	0377	Bank Retentions	\$ (6,387.50)	\$ (6,387.50)	0.00%
597	0000	21005	0377	Bank Retention	\$ (58,849.30)	\$ (58,849.30)	0.00%
711	0000	21005	0377	Bank Retentions	\$ -	\$ -	0.00%
725	0000	21200	CSHD CA Sun Holdings Reimb	\$ (28,493.84)	\$ (28,493.84)	0.00%	
725	0000	21200	DEL2 Del Webb Pulte Home 2	\$ (471,795.56)	\$ (471,795.56)	0.00%	
725	0000	21200	DELW Del Webb Pulte Home Co Reimb	\$ (196,691.48)	\$ (196,691.48)	0.00%	
725	0000	21200	PHI1 PHI-Lawford 1	\$ (200,159.50)	\$ (200,159.50)	0.00%	
725	0000	21200	PHI2 PHI-Lawford 2	\$ (474,173.67)	\$ (474,173.67)	0.00%	
725	0000	21200	SUN1 SunCal Lincoln Crossing 1	\$ (133,318.55)	\$ (133,318.55)	0.00%	
725	0000	21200	SUN2 Sun Cal Lincoln Crossing	\$ 0.05	\$ 0.05	0.00%	

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



			<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>	
725	0000	21200	SUN3	Suncal Lincoln Crossing Interf	\$ (25,046.43) \$ (25,046.43) 0.00%	
100	0000	21201	0000	Regional Transportation Fee	\$ (82,786.00) \$ - -100.00%	
247	0000	21202	0000	11th St Storm Drain-Ron Ward	\$ - \$ (22,185.00) 0.00%	
248	0000	21202	0000	Green Fee	\$ (1,614.00) \$ - 100.00%	
248	0000	21203	0000	County Facility Fees	\$ (117,396.06) \$ - 100.00%	
100	0000	21204	0000	Cemetery Fee	\$ (10,928.07) \$ - 100.00%	
248	0000	21204	0000	Strong Motion Fee	\$ (2,412.46) \$ - 100.00%	
298	0000	21205	0000	Due To Other Funds	\$ (990,980.00) \$ (645,596.75) 34.85%	
597	0000	21205	0000	Due To Other Funds	\$ (802,123.00) \$ - 100.00%	
740	0000	21205	0000	Due To Other Funds	\$ (138,603.00) \$ - 100.00%	
755	0000	21205	0000	Due To Other Funds	\$ (1,506.00) \$ (16,895.57) -1021.88%	
279	0000	21206	0000	Lincoln Land Holdings Deposit	\$ (72,256.25) \$ (95,225.00) -31.79%	
710	0000	21206	0000	Hydrant Meter Deposit	\$ (138,000.00) \$ (111,000.00) 19.57%	
100	0000	21207	0000	Special Event Insurance	\$ (1,179.62) \$ (1,737.18) -47.27%	
100	0000	21208	0000	Damage Deposit	\$ (14,320.00) \$ (14,620.00) -2.09%	
100	0000	21212	0000	Restitution for Rec Settlement	\$ (300.00) \$ - 100.00%	
Total Short-term Liabilities				\$ (7,010,734.73) \$	(15,551,042.51)	-121.82%

Long-term Liabilities

600	0000	21215	0000	Long-Term Compensated Absences	\$ (76,233.94) \$ (76,233.94) 0.00%
710	0000	21215	0000	Long-Term Compensated Absences	\$ (35,502.85) \$ (35,502.85) 0.00%
720	0000	21215	0000	Long-Term Compensated Absences	\$ (20,240.73) \$ (20,240.73) 0.00%
730	0000	21215	0000	Long-Term Compensated Absences	\$ (32,308.04) \$ (32,308.04) 0.00%
740	0000	21215	0000	Long-Term Compensated Absences	\$ (200.54) \$ (200.54) 0.00%
750	0000	21215	0000	Long-Term Compensated Absences	\$ (1,777.09) \$ (1,777.09) 0.00%
990	0000	21215	0000	Long-Term Compensated Absences	\$ (370,734.03) \$ (370,734.03) 0.00%
730	0000	21216	0000	Landfill Closure Monitoring	\$ (593,224.30) \$ (593,224.30) 0.00%
100	0000	21218	0000	Post Empl Benefits Set Aside	\$ - \$ - 0.00%
100	0000	21219	0000	Temp.Political Sign Deposit	\$ - \$ (250.00) 0.00%
895	0000	21220	0000	Developer Deposit	\$ (113,200.00) \$ (113,200.00) 0.00%
248	0000	21223	TAY1	Developer Security Deposit	\$ (140,200.00) \$ - 100.00%
725	0000	21230	0000	WWTRF Easemnt Purch-LincLndHld	\$ (400,000.00) \$ (400,000.00) 0.00%
100	0000	22230	0000	Lease Deposits	\$ (4,000.00) \$ (4,000.00) 0.00%
750	0000	22230	0000	Airport Deposits	\$ (49,310.00) \$ (49,310.00) 0.00%
100	0000	22250	0000	Sales Tax Payable	\$ (892.00) \$ (4,408.36) -394.21%
223	0000	22250	0000	Sales Tax Payable	\$ (17.03) \$ (115.30) -577.04%
244	0000	22250	0000	Sales Tax Payable	\$ (71.84) \$ (114.69) -59.65%
248	0000	22250	0000	Sales Tax Payable	\$ (4.50) \$ (0.90) 80.00%
270	0000	22250	0000	Sales Tax Payable	\$ (180.15) \$ (1,123.89) -523.86%
600	0000	22250	0000	Sales Tax Payable	\$ (347.90) \$ (1,274.00) -266.20%
710	0000	22250	0000	Sales Tax Payable	\$ (49.23) \$ (205.48) -317.39%
720	0000	22250	0000	Sales Tax Payable	\$ (9.02) \$ (33.42) -270.51%
730	0000	22250	0000	Sales Tax Payable	\$ (0.75) \$ (37.15) -4853.33%
750	0000	22250	0000	Sales Tax Payable	\$ (9.45) \$ (281.87) -2882.75%
284	0000	22255	016A	Accrued Interest	\$ - \$ (76,863.53) -100.00%
284	0000	22255	016B	Accrued Interest	\$ - \$ (5,920.30) -100.00%
990	LPFA	22255	016A	Accrued Interest	\$ - \$ (127,709.38) -100.00%
990	LPFA	22255	016B	Accrued Interest	\$ - \$ (11,770.63) -100.00%
248	0000	23000	0002	Lincoln Meadows	\$ (6,843.60) \$ 4,912.07 171.78%
248	0000	23000	0003	Senior Living @ Lincoln	\$ (21,820.25) \$ (21,820.25) 0.00%
248	0000	23000	0004	La Bella Rosa	\$ (2,191.59) \$ (2,373.76) -8.31%
248	0000	23000	0006	Lincoln 270 Annexation EIR	\$ (24,828.18) \$ (24,828.18) 0.00%
248	0000	23000	0007	Cresleigh Grove V2 Entitlement	\$ (1,424.99) \$ 3,192.93 324.07%
248	0000	23000	0008	Educ Foundation @ 12Bridges	\$ (76,050.26) \$ (21,735.60) 71.42%
248	0000	23000	0009	Auburn Ravine Center	\$ (12,324.05) \$ (13,591.53) -10.28%
248	0000	23000	0010	SW Joiner and Nicolaus	\$ (9,700.61) \$ (9,700.61) 0.00%
248	0000	23000	0011	SE Joiner and Nicolaus	\$ (14,780.08) \$ (16,444.08) -11.26%
248	0000	23000	0013	Enclave @ Horizon Edge	\$ 2,831.21 \$ (3,607.94) 227.43%
248	0000	23000	0014	Cresleigh Grove	\$ (4,192.70) \$ (4,782.84) -14.08%
248	0000	23000	0016	Silverado Hidden Hills	\$ 16,007.82 \$ 3,532.34 77.93%
248	0000	23000	0017	Magnolia Village	\$ (12,396.58) \$ (12,396.58) 0.00%
248	0000	23000	0019	Lakeside 6 Phase 2	\$ (3,390.85) \$ (3,390.85) 0.00%
248	0000	23000	0021	12B Village 11	\$ (4,844.24) \$ (5,468.74) -12.89%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



		<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
248 0000 23000 0023 Lakeside 6 Ph 7&8 Improv Plans	\$	(24,687.16)	\$ (55,319.44)	-124.08%
248 0000 23000 0024 Epick I and II	\$	(22,557.90)	\$ (28,480.31)	-26.25%
248 0000 23000 0025 Epick III	\$	4,216.97	\$ (7,190.50)	270.51%
248 0000 23000 0027 Infill Site - Fullerton	\$	(4,962.27)	\$ (5,197.52)	-4.74%
248 0000 23000 0028 V1 Infra Finance SR193 GAD	\$	(11,666.16)	\$ (14,193.01)	-21.66%
248 0000 23000 0029 Athlos Academics	\$	(33,009.88)	\$ 2,057.60	106.23%
248 0000 23000 0030 Mira Vista @ Verdera V23	\$	(5,016.89)	\$ (5,016.89)	0.00%
248 0000 23000 0031 Deer Creek (Deer Crossing)	\$	(11,378.00)	\$ (11,469.08)	-0.80%
248 0000 23000 0032 Quick Quack Car Wash	\$	(670.29)	\$ (670.29)	0.00%
248 0000 23000 0033 East 10th St Subdivision	\$	(6,196.30)	\$ (6,753.89)	-9.00%
248 0000 23000 0035 Twelve Bridges V2	\$	(11,091.10)	\$ (11,833.77)	-6.70%
248 0000 23000 0036 KB Homes 12 Bridges V1	\$	(36,293.34)	\$ 680.92	101.88%
248 0000 23000 0037 Auburn Ravine Overbank	\$	(1,533.14)	\$ (14,293.59)	-832.31%
248 0000 23000 0038 Parkway Pointe Hotel	\$	(1,153.07)	\$ (1,153.07)	0.00%
248 0000 23000 0039 Lincoln 16 Project	\$	(27,903.86)	\$ (5,925.51)	78.76%
248 0000 23000 0040 America's Tire	\$	(1,200.00)	\$ (1,200.00)	0.00%
248 0000 23000 0041 Meadowlands Improvements Plans	\$	(187,298.44)	\$ (1,207.22)	99.36%
248 0000 23000 0043 V5 CEQA Litigation	\$	(15,154.55)	\$ (16,854.55)	-11.22%
248 0000 23000 0044 V5 Annexation	\$	(7,446.13)	\$ (10,266.40)	-37.88%
248 0000 23000 0046 12B Village 10	\$	(295,554.33)	\$ (211,190.98)	28.54%
248 0000 23000 0047 Twelve Bridges V2B	\$	2,494.70	\$ 4,511.57	-80.85%
248 0000 23000 0051 Village 1 Infrastructure Analy	\$	(18,864.19)	\$ (19,228.53)	-1.93%
248 0000 23000 0053 Village 1 Annexation	\$	(3,962.39)	\$ (3,962.39)	0.00%
248 0000 23000 0057 AB Tools - UG Utilities	\$	(20,758.00)	\$ (20,758.00)	0.00%
248 0000 23000 0059 Nicolaus Ctr Undergrnd Elect	\$	(51,500.00)	\$ (51,500.00)	0.00%
248 0000 23000 0060 Oaktree Ln Frontage-Pulte Home	\$	(137,423.00)	\$ (137,423.00)	0.00%
248 0000 23000 0070 Graham Vill 11 EIR	\$	6,124.40	\$ (3,971.08)	164.84%
248 0000 23000 0072 LCCA	\$	(777.75)	\$ (1,129.79)	-45.26%
248 0000 23000 0074 Elliott Homes Turkey Creek	\$	(236,599.03)	\$ (32,382.03)	86.31%
248 0000 23000 0075 Crocker Knoll	\$	(37,342.26)	\$ (37,342.26)	0.00%
248 0000 23000 0081 Walkup Ranch	\$	(1,541.20)	\$ (2,437.77)	-58.17%
248 0000 23000 0082 Gill/Peery SUD B NE Quadrant	\$	(31,896.88)	\$ (31,896.88)	0.00%
248 0000 23000 0085 Lewis - Independence @ Lincoln	\$	182.76	\$ 10,192.03	-5476.73%
248 0000 23000 0087 TerraCotta Village	\$	-	\$ 173.49	-100.00%
248 0000 23000 0088 Twelve Bridges Village 25	\$	(3,752.31)	\$ (4,025.56)	-7.28%
248 0000 23000 0089 St Joseph Parish Hall	\$	(435.66)	\$ (817.83)	-87.72%
248 0000 23000 0090 V1 IFP FRR North & McBean N	\$	(31,391.65)	\$ (5,167.64)	83.54%
248 0000 23000 0091 12B V25 General Plan Amend	\$	(2,237.79)	\$ (2,237.79)	0.00%
248 0000 23000 0092 Ferrari Pavillion	\$	(2,767.05)	\$ (34,267.25)	-1138.40%
248 0000 23000 0093 La Quinta Hotel	\$	7,302.84	\$ 1,522.58	79.15%
248 0000 23000 0094 SUD B NEQ Gill Property TSM	\$	(7,231.35)	\$ (7,231.35)	0.00%
248 0000 23000 0095 Independence Ph1 Richmond	\$	75.63	\$ 624.79	-726.11%
248 0000 23000 0096 12B V02C Woodside	\$	(289.11)	\$ (1,428.03)	-393.94%
248 0000 23000 0097 Pacific Northwest Oil	\$	(2,830.72)	\$ (2,830.72)	0.00%
248 0000 23000 0098 12B V3, V4, V27	\$	(17,700.50)	\$ (20,647.87)	-16.65%
248 0000 23000 0099 12B V2A Tri-Pointe	\$	4,782.57	\$ 5,976.75	-24.97%
248 0000 23000 D101 Windsor Cove	\$	(4,196.60)	\$ (5,619.16)	-33.90%
248 0000 23000 D102 Sud-B NEQ Perry Property TSM	\$	(5,430.32)	\$ (5,430.32)	0.00%
248 0000 23000 D103 V1 IFP Oak Tree Lane	\$	(13,437.88)	\$ 3,022.54	122.49%
248 0000 23000 D104 V1 Specific Plan Amend	\$	(26,371.55)	\$ (30,000.00)	-13.76%
248 0000 23000 D105 V1 Esplanade	\$	(195,677.16)	\$ -	100.00%
248 0000 23000 D106 Village 1 IFP Amendment	\$	(86,000.00)	\$ -	100.00%
248 0000 23000 GP01 Village 1	\$	(61,011.00)	\$ (61,011.00)	0.00%
248 0000 23000 V101 Oak Tree Lane Improvement	\$	(452,337.60)	\$ (452,337.60)	0.00%
248 0000 23000 V700 Village 7	\$	(579.02)	\$ (679.02)	-17.27%
248 0000 23001 0000 Developer deposits	\$	(8,095.15)	\$ (8,214.78)	-1.48%
248 0000 23001 0082 SUD B NE Quadrant Fiscal	\$	(41,363.12)	\$ (41,363.12)	0.00%
248 0000 23002 0002 Cresleigh Homes Const/Eng	\$	(16,719.02)	\$ (2,089.11)	87.50%
248 0000 23002 0003 LCCA Easement Abandon	\$	(19,502.54)	\$ (20,339.91)	-4.29%
248 0000 23002 0004 Independence Mass Grade-Eng	\$	(17,739.16)	\$ (43,819.47)	-147.02%
248 0000 23002 0005 Terra Cotta Village Eng/Const	\$	(3,069.69)	\$ (3,069.69)	0.00%
248 0000 23002 0006 12B V2a	\$	(47,419.02)	\$ (2,191.20)	95.38%
248 0000 23002 0007 12B V2b (constr/eng)	\$	(54,479.40)	\$ 22,014.55	140.41%
248 0000 23002 0008 12B V2c Const/Eng	\$	(15,154.10)	\$ 4,768.03	131.46%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



		<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
248 0000 23002 0009 Lincoln Xing V11 Const/Eng	\$	(44,190.35)	\$ (29,239.07)	33.83%
248 0000 23002 0010 12B HS Easement Review	\$	(1,149.50)	\$ (1,149.50)	0.00%
248 0000 23002 0019 Lakeside 6 Atkinson Park	\$	(19,173.52)	\$ (20,136.54)	-5.02%
248 0000 23002 0021 Village 11 Constr/Engineering	\$	(42,229.26)	\$ (48,529.91)	-14.92%
248 0000 23002 0022 Ridgcrest Inspection	\$	(3,000.00)	\$ (3,000.00)	0.00%
248 0000 23002 0036 12B V1 Construction/Eng Inspec	\$	(46,761.10)	\$ 5,374.40	111.49%
248 0000 23002 0037 12B V2,3,5,27 water study	\$	(8,534.70)	\$ (8,534.70)	0.00%
248 0000 23002 0040 12B Village 2,3,4 grading	\$	(5,798.56)	\$ (5,798.56)	0.00%
248 0000 23002 0042 Clover Meadows - Engineering	\$	(1,728.77)	\$ (1,728.77)	0.00%
100 0000 23010 LB01 Unearned Revenue	\$	(1,489.32)	\$ (3,013.17)	-102.32%
100 0000 23010 RC01 Unearned Revenue	\$	(1,700.00)	\$ (1,700.00)	0.00%
730 0000 23010 BEV9 Unearned Revenue	\$	(12,193.00)	\$ (12,193.00)	0.00%
740 0000 23010 PTMI Unearned Revenue	\$	(79,972.09)	\$ (134,888.60)	-68.67%
248 0000 23016 0000 Building Bonds on Deposit	\$	(72,152.11)	\$ (45,349.75)	37.15%
990 LPFA 23400 016A Unamortized Bond Discount	\$	61,023.27	\$ 61,023.27	0.00%
990 LPFA 23400 016B Unamortized Bond Discount	\$	5,494.21	\$ 5,494.21	0.00%
284 0000 23500 016A Premium Bonds	\$	(336,430.62)	\$ (336,430.62)	0.00%
284 0000 23500 016B Premium/(Discount) Bonds	\$	8,871.68	\$ 8,871.68	0.00%
990 LPFA 23500 016A Premium Bonds	\$	(1,109,836.11)	\$ (1,109,836.11)	0.00%
242 0225 24010 0017 Advance From Other Funds Loans	\$	(5,354,060.00)	\$ (5,354,060.00)	0.00%
242 0290 24010 0019 Advance From Other Funds Loans	\$	(2,323,460.00)	\$ (2,323,460.00)	0.00%
247 0240 24010 0021 Advance From Other Funds Loans	\$	(1,016,262.00)	\$ (1,016,262.00)	0.00%
247 0735 24010 0010 Advance From Other Funds Loans	\$	(1,006,200.00)	\$ (1,006,200.00)	0.00%
284 0225 24010 0012 Advance From Other Funds Loans	\$	(3,955,192.31)	\$ (3,955,192.31)	0.00%
750 0000 24010 0000 Advance From Other Funds Loans	\$	(1,311,944.37)	\$ (1,311,944.37)	0.00%
750 0100 24010 0022 Advance From Other Funds Loans	\$	(4,939,181.71)	\$ (4,950,000.00)	-0.22%
100 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (272,298.04)	-100.00%
221 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (13,303.77)	-100.00%
223 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (7,695.58)	-100.00%
248 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (22,208.33)	-100.00%
253 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (3,234.34)	-100.00%
270 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (12,585.51)	-100.00%
600 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (65,976.86)	-100.00%
710 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (38,898.94)	-100.00%
720 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (29,930.75)	-100.00%
730 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (34,971.35)	-100.00%
740 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (686.67)	-100.00%
750 0000 25010 0000 Wages & Salaries Payable	\$	-	\$ (4,526.34)	-100.00%
820 0000 25020 0000 Federal Income Tax W/H	\$	-	\$ -	0.00%
820 0000 25030 0000 State Income Tax W/H	\$	-	\$ -	0.00%
820 0000 25055 0000 PERS Retirement Payable	\$	445.38	\$ -	100.00%
820 0000 25060 0000 Workers Compensation Payable	\$	-	\$ -	0.00%
820 0000 25070 0000 Dental/Vision Insurance Liab	\$	-	\$ -	0.00%
820 0000 25072 0000 Life Insurance - Amer General	\$	-	\$ -	0.00%
820 0000 25073 0000 AFLAC Post-tax Deductions	\$	-	\$ -	0.00%
820 0000 25074 0000 AFLAC Pre-tax Deductions	\$	-	\$ -	0.00%
820 0000 25075 0000 Medical Insurance Payable	\$	-	\$ -	0.00%
820 0000 25077 0000 AFLAC URM Pre-tax Deductions	\$	5,541.81	\$ 5,237.09	5.50%
820 0000 25078 0000 AFLAC DDC Pre-tax Deductions	\$	(1,249.96)	\$ (1,249.96)	0.00%
820 0000 25080 0000 SUI Payable	\$	(6,766.46)	\$ (5,414.17)	19.99%
820 0000 25085 0000 SDI W/H	\$	-	\$ -	0.00%
820 0000 25090 0000 FICA W/H Payable	\$	-	\$ -	0.00%
820 0000 25095 0000 Deferred Compensation	\$	-	\$ -	0.00%
820 0000 25100 0000 Direct Deposit	\$	-	\$ -	0.00%
820 0000 25110 0000 Garnishment W/H	\$	-	\$ -	0.00%
820 0000 25135 0000 Law Enforcement Chaplancy	\$	-	\$ -	0.00%
820 0000 25136 0000 LPD Association Contributions	\$	-	\$ -	0.00%
820 0000 25145 0000 Union Dues	\$	-	\$ -	0.00%
820 0000 25150 0000 COBRA/Employee Prepaid Medical	\$	(9.00)	\$ 183.00	2133.33%
865 0000 26560 0000 Assessment Pay offs	\$	(557,314.02)	\$ (555,610.20)	0.31%
874 0000 26560 0000 Assessment Pay offs	\$	(30,918.00)	\$ (30,918.00)	0.00%
890 0000 26560 0000 Assessment Pay offs	\$	(21,556.64)	\$ (21,556.64)	0.00%
892 0000 26560 0000 Assessment Pay offs	\$	(1,451,741.17)	\$ (1,451,741.17)	0.00%
100 0000 26570 0000 Proceeds Provided	\$	-	\$ -	0.00%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



		<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
818	0000 26570 0000	Amount Received \$ (239.19) \$	(239.19)	0.00%
856	0000 26570 0000	Due to Property Owners \$ (683,710.07) \$	(686,632.11)	-0.43%
865	0000 26570 0000	Due to Property Owners \$ (9,489,000.05) \$	(12,840,229.22)	-35.32%
874	0000 26570 0000	Due to Property Owners \$ (1,497,358.95) \$	(1,997,598.79)	-33.41%
885	0000 26570 0000	Due to Property Owners \$ (130,920.51) \$	(429,289.20)	-227.90%
890	0000 26570 0000	Due to Property Owners \$ (665,784.31) \$	(820,207.45)	-23.19%
891	0000 26570 0000	Due to Property Owners \$ (127,955.06) \$	(318,364.87)	-148.81%
892	0000 26570 0000	Due to Property Owners \$ (16,139,052.59) \$	(19,796,417.47)	-22.66%
895	0000 26570 0000	Due to Property Owners \$ 28,883.77 \$	28,990.00	-0.37%
810	0000 26571 0000	Investment Revenue Payable \$ (1,262.13) \$	(1,131.74)	10.33%
815	0000 26571 0000	Investment Revenue Payable \$ (185.09) \$	-	100.00%
816	0000 26571 0000	Investment Revenue Payable \$ (1,388.37) \$	-	100.00%
856	0000 26571 0000	Investment Revenue Payable \$ (27,485.52) \$	(25,844.55)	5.97%
865	0000 26571 0000	Investment Revenue Payable \$ (453,345.74) \$	(431,699.07)	4.77%
874	0000 26571 0000	Investment Revenue Payable \$ (60,323.62) \$	(59,064.55)	2.09%
885	0000 26571 0000	Investment Revenue Payable \$ (23,093.67) \$	(22,248.88)	3.66%
890	0000 26571 0000	Investment Revenue Payable \$ (16,036.01) \$	(14,710.35)	8.27%
891	0000 26571 0000	Investment Revenue Payable \$ (6,312.35) \$	(6,000.11)	4.95%
892	0000 26571 0000	Investment Revenue Payable \$ (946,501.78) \$	(891,177.66)	5.85%
895	0000 26571 0000	Investment Revenue Payable \$ (730.27) \$	(498.46)	31.74%
895	0000 26575 0000	CFD Formation \$ 8,975.00 \$	-	100.00%
248	0000 27110 V1FR	Deferred Revenue/Loans Recv \$ (43,855.17) \$	(43,855.17)	0.00%
261	0000 27110 0000	Deferred Revenue/Loan Recv \$ (473,256.81) \$	(473,256.81)	0.00%
264	0000 27110 0000	Deferred Revenue/Loan Recv \$ (684,534.16) \$	(684,534.16)	0.00%
267	0000 27110 0000	Deferred Revenue/Loan Recv \$ (1,755,420.95) \$	(1,755,420.95)	0.00%
283	0000 27110 0000	Deferred Loans Receivable \$ (3,438,049.11) \$	(3,438,049.11)	0.00%
284	0000 28560 016A	Non Current Ref Bond 2016A \$ (5,625,000.00) \$	(6,100,000.00)	-8.44%
284	0000 28560 016B	Non Current Ref Bond 2016B \$ - \$	(245,000.00)	-100.00%
990	LPFA 28560 016A	Non Current Bond Payable \$ (13,555,000.00) \$	(13,555,000.00)	0.00%
990	LPFA 28560 016B	Non Current Bond Payable \$ (1,470,000.00) \$	(1,470,000.00)	0.00%
284	0000 28565 016A	Current Bond Payable \$ (475,000.00) \$	-	100.00%
284	0000 28565 016B	Current Bond Payable \$ (245,000.00) \$	(705,000.00)	-187.76%
990	LPFA 28565 016B	Current Bond Payable \$ (925,000.00) \$	(925,000.00)	0.00%
610	3140 28710 0000	Non Current Lease Payable \$ (1,086,809.89) \$	(1,086,809.89)	0.00%
610	4150 28710 0000	Non Current Lease Payable \$ (79,065.79) \$	(79,065.79)	0.00%
990	1010 28710 0100	Non Current Lease Payable \$ (116,740.23) \$	(116,740.23)	0.00%
610	3140 28715 0000	Current Lease Payable \$ (116,374.65) \$	(116,374.65)	0.00%
610	4150 28715 0000	Current Lease Payable \$ (17,382.63) \$	(17,382.63)	0.00%
990	1010 28715 0100	Current Lease Payable \$ (27,261.47) \$	(27,261.47)	0.00%
710	0000 28750 0000	OPEB Liability \$ (711,933.17) \$	(711,933.17)	0.00%
720	0000 28750 0000	OPEB Liability \$ (711,613.00) \$	(711,613.00)	0.00%
730	0000 28750 0000	OPEB Liability \$ (854,050.36) \$	(854,050.36)	0.00%
740	0000 28750 0000	OPEB Liability \$ (142,204.51) \$	(142,204.51)	0.00%
750	0000 28750 0000	OPEB Liability \$ (142,358.36) \$	(142,358.36)	0.00%
990	0000 28750 0000	OPEB Liability \$ (11,667,023.59) \$	(11,667,023.59)	0.00%
710	0000 28760 0000	PERS Retirement \$ (1,582,486.00) \$	(1,582,486.00)	0.00%
720	0000 28760 0000	PERS Retirement \$ (1,114,562.34) \$	(1,114,562.34)	0.00%
730	0000 28760 0000	PERS Retirement \$ (1,779,741.64) \$	(1,779,741.64)	0.00%
740	0000 28760 0000	PERS Retirement \$ (343,660.19) \$	(343,660.19)	0.00%
750	0000 28760 0000	PERS Retirement \$ (386,236.74) \$	(386,236.74)	0.00%
990	0000 28760 0000	PERS Retirement \$ (15,781,679.15) \$	(15,781,679.15)	0.00%
710	0000 28765 0000	Deferred Inflow - PERS \$ (125,854.48) \$	(125,854.48)	0.00%
720	0000 28765 0000	Deferred Inflow - PERS \$ (94,872.65) \$	(94,872.65)	0.00%
730	0000 28765 0000	Deferred Inflow - PERS \$ (121,537.26) \$	(121,537.26)	0.00%
740	0000 28765 0000	Deferred Inflow - PERS \$ (20,215.62) \$	(20,215.62)	0.00%
750	0000 28765 0000	Deferred Inflow - PERS \$ (23,321.38) \$	(23,321.38)	0.00%
990	0000 28765 0000	Deferred Inflow - PERS \$ (908,122.63) \$	(908,122.63)	0.00%
710	0000 28770 0000	Deferred Inflow - OPEB \$ 301.13 \$	301.13	0.00%
720	0000 28770 0000	Deferred Inflow - OPEB \$ 7.50 \$	7.50	0.00%
730	0000 28770 0000	Deferred Inflow - OPEB \$ 114.24 \$	114.24	0.00%
740	0000 28770 0000	Deferred Inflow - OPEB \$ (106.80) \$	(106.80)	0.00%
750	0000 28770 0000	Deferred Inflow - OPEB \$ 34.29 \$	34.29	0.00%
990	0000 28770 0000	Deferred Inflow - OPEB \$ (3,022.36) \$	(3,022.36)	0.00%
298	0000 28900 0298	Unavailable Revenue \$ (33,051.33) \$	(33,051.33)	0.00%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



			<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>	
298	0000	28900	0354	Unavailable Revenue	\$ (886,012.00)	\$ (886,012.00)	0.00%
298	0000	28900	0375	Unavailable Revenue	\$ (40,000.00)	\$ (40,000.00)	0.00%
298	0000	28900	0421	Unavailable Revenue	\$ (116,343.64)	\$ (116,343.64)	0.00%
711	0000	28900	0147	Unavailable Revenue	\$ (11,337.50)	\$ (11,337.50)	0.00%
755	0000	28900	0383	Unavailable Revenue	\$ -	\$ (19,787.00)	-100.00%
755	0000	28900	0434	Unavailable Revenue	\$ (5,670.00)	\$ (5,670.00)	0.00%
				Total Long-term Liabilities	\$ (126,025,893.66)	\$ (134,447,596.38)	-6.68%
				Total Liabilities	\$ (133,036,628.39)	\$ (149,998,638.89)	-12.75%

Fund Balance

100	0000	29000	0000	Unassigned Fund Balance	\$ (3,866,510.91)	\$ (1,006,364.00)	73.97%
215	0000	29000	0000	Restricted Fund Balance	\$ (1,011,786.89)	\$ (835,021.13)	17.47%
221	0000	29000	0000	Restricted Fund Balance	\$ (3,086,381.82)	\$ (3,061,201.12)	0.82%
221	0000	29000	0354	Restricted for Hwy Relinqshmnt	\$ (92,030.18)	\$ (92,030.18)	0.00%
223	0000	29000	0000	Restricted Fund Balance	\$ (2,411,156.52)	\$ (2,143,749.11)	11.09%
223	0000	29000	0353	Restricted for Hwy Relinqshmnt	\$ (259,065.38)	\$ (259,065.38)	0.00%
225	0000	29000	0000	Restricted Fund Balance	\$ (20,985,221.89)	\$ (21,835,173.08)	-4.05%
236	0000	29000	0000	Committed Fund Balance	\$ (1,596,904.01)	\$ (1,857,446.26)	-16.32%
240	0000	29000	0000	Restricted Fund Balance	\$ (5,475,974.06)	\$ (5,043,197.33)	7.90%
241	0000	29000	0000	Restricted Fund Balance	\$ (804,557.92)	\$ (623,580.35)	22.49%
242	0000	29000	0000	Restricted Fund Balance	\$ 7,398,301.29	\$ 7,444,002.97	-0.62%
243	0000	29000	0000	Restricted Fund Balance	\$ (278,483.85)	\$ (147,177.06)	47.15%
244	0000	29000	0000	Restricted Fund Balance	\$ (1,504,753.70)	\$ (1,714,666.35)	-13.95%
245	0000	29000	0000	Restricted Fund Balance	\$ (376,774.35)	\$ (250,741.32)	33.45%
246	0000	29000	0000	Restricted Fund Balance	\$ (1,414,273.34)	\$ (456,336.31)	67.73%
247	0000	29000	0000	Restricted Fund Balance	\$ 1,917,711.59	\$ 2,035,052.43	-6.12%
248	0000	29000	0000	Unassigned Fund Balance	\$ (3,160,617.40)	\$ (3,212,140.75)	-1.63%
250	0000	29000	0000	Restricted Fund Balance	\$ (204,408.09)	\$ (894,844.89)	-337.77%
253	0000	29000	0000	Restricted Fund Balance	\$ (43,334.82)	\$ (25,121.43)	42.03%
260	0000	29000	0000	Restricted Fund Balance	\$ (865,295.57)	\$ (831,033.20)	3.96%
261	0000	29000	0000	Restricted Fund Balance	\$ (152,814.34)	\$ (152,960.84)	-0.10%
264	0000	29000	0000	Restricted Fund Balance	\$ (416,113.84)	\$ (403,881.20)	2.94%
267	0000	29000	0000	Restricted Fund Balance	\$ (256,162.32)	\$ (244,234.19)	4.66%
270	0000	29000	0000	Restricted Fund Balance	\$ (4,368,295.62)	\$ (3,671,797.43)	15.94%
275	0000	29000	0000	Restricted Fund Balance	\$ (2,582,789.09)	\$ (2,314,350.13)	10.39%
276	0000	29000	0000	Restricted Fund Balance	\$ (137,560.72)	\$ (109,457.54)	20.43%
277	0000	29000	0000	Restricted Fund Balance	\$ (770,990.02)	\$ (672,543.63)	12.77%
278	0000	29000	0000	Restricted Fund Balance	\$ (5,917.63)	\$ (5,406.25)	8.64%
279	0000	29000	0000	Restricted Fund Balance	\$ 18,630.28	\$ 21,490.66	-15.35%
283	0000	29000	0000	Restricted Fund Balance	\$ (1,623,212.97)	\$ (1,574,513.31)	3.00%
284	0000	29000	0000	Fund Balance	\$ (1,113,383.05)	\$ (1,247,603.29)	-12.06%
285	0000	29000	0000	Fund Balance	\$ (27,222.58)	\$ -	100.00%
286	0000	29000	0000	Fund Balance	\$ (57,776.72)	\$ -	100.00%
290	0000	29000	0000	Restricted Fund Balance	\$ (1,460,377.47)	\$ (1,286,790.68)	11.89%
298	0000	29000	0000	Restricted Fund Balance	\$ 1,111,443.74	\$ 1,262,772.57	-13.62%
400	0000	29000	0000	Fund Balance	\$ (591,910.36)	\$ (569,927.77)	3.71%
540	0000	29000	0000	Restricted Fund Balance	\$ (1,986,747.59)	\$ (4,759,870.49)	-139.58%
540	0000	29000	FPPG	Facade Preservation Program	\$ (39,442.50)	\$ (43,845.50)	-11.16%
550	0000	29000	0000	Restricted Fund Balance	\$ (6,627,624.65)	\$ (6,472,086.78)	2.35%
560	0000	29000	0000	Restricted Fund Balance	\$ (4,915,681.41)	\$ (4,150,564.19)	15.56%
570	0000	29000	0000	Restricted Fund Balance	\$ (10,288.20)	\$ (8,179.60)	20.50%
574	0000	29000	0000	Restricted Fund Balance	\$ (2,068,736.03)	\$ (2,034,966.75)	1.63%
590	0000	29000	0000	Restricted Fund Balance	\$ (8,987.67)	\$ (8,619.03)	4.10%
593	0000	29000	0000	Restricted Fund Balance	\$ (717.54)	\$ (690.87)	3.72%
594	0000	29000	0000	Restricted Fund Balance	\$ (36,170.61)	\$ (83,363.09)	-130.47%
597	0000	29000	0000	Restricted Fund Balance	\$ 528,275.91	\$ (2,643,045.62)	600.32%
600	0000	29000	0000	Fund Balance	\$ (469,519.52)	\$ (75,598.44)	83.90%
610	0000	29000	0000	Unassigned Fund Balance	\$ (648,765.93)	\$ (455,225.06)	29.83%
620	0000	29000	0000	Unassigned Fund Balance	\$ (28,082.62)	\$ 273,065.36	1072.36%
630	0000	29000	0000	Fund Balance	\$ (827,511.61)	\$ (408,915.48)	50.58%
710	0000	29000	0000	Fund Balance-Enterprise Funds	\$ (192,527.08)	\$ (9,933,827.98)	-5059.70%
711	0000	29000	0000	Fund Balance-Enterprise Funds	\$ (13,280,000.33)	\$ (6,276,053.15)	52.74%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



		<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
715	0000 29000 0000	Fund Balance-Enterprise Funds \$ (6,465,063.68) \$	(5,814,925.10)	10.06%
720	0000 29000 0000	Fund Balance-Enterprise Funds \$ (3,225,751.15) \$	(6,091,986.61)	-88.85%
721	0000 29000 0000	Fund Balance-Enterprise Funds \$ (9,201,616.84) \$	(9,328,782.66)	-1.38%
725	0000 29000 0000	Fund Balance-Enterprise Funds \$ (2,351,170.80) \$	(1,837,030.37)	21.87%
726	0000 29000 0000	Restricted Fund Balance \$ (1,591,962.85) \$	(3,075,802.99)	-93.21%
730	0000 29000 0000	Fund Balance-Enterprise Funds \$ (3,671,083.61) \$	445,259.73	112.13%
731	0000 29000 0000	Fund Balance-Enterprise Funds \$ (2,158,609.29) \$	(5,437,945.96)	-151.92%
735	0000 29000 0000	Fund Balance-Enterprise Funds \$ (1,832,886.73) \$	(1,874,306.67)	-2.26%
740	0000 29000 0000	Fund Balance-Enterprise Funds \$ 578,066.31 \$	283,687.28	50.92%
745	0000 29000 0000	Fund Balance-Enterprise Funds \$ (286.27) \$	(65,079.66)	-22633.66%
750	0000 29000 0000	Fund Balance-Enterprise Funds \$ 6,636,372.51 \$	6,674,377.14	-0.57%
755	0000 29000 0000	Fund Balance \$ 21,292.07 \$	(4,156.91)	119.52%
810	0000 29000 0000	Fund Balance-Permanent Funds \$ (154.62) \$	(109.56)	29.14%
815	0000 29000 0000	Fund Balance-Permanent Funds \$ (9,520.50) \$	(8,222.20)	13.64%
816	0000 29000 0000	Fund Balance-Permanent Funds \$ (41,002.11) \$	(31,263.32)	23.75%
818	0000 29000 0000	Equity Fund Balance-Permanent \$ (10,996.21) \$	(10,996.66)	0.01%
820	0000 29000 0000	Payroll Trust Fund Balance \$ (18,358.08) \$	(9,900.17)	46.07%
821	0000 29000 0000	Restricted Fund Balance \$ (5,012,578.39) \$	(3,797,613.06)	24.24%
825	0000 29000 0000	Sterling Point Fund Balance \$ (14,415.19) \$	(12,023.51)	16.59%
826	0000 29000 0000	Fund Balance-Permanent Funds \$ (15,105.93) \$	(12,698.50)	15.94%
828	0000 29000 0000	Fund Balance-Permanent Funds \$ (83,379.42) \$	(80,097.01)	3.94%
955	0000 29000 0000	Restricted Fund Balance \$ (3,452,680.29) \$	(1,483,528.55)	57.03%
990	0000 29000 0000	Fund Balance \$ 47,490,318.18 \$	44,155,669.47	7.02%
284	0000 29002 0000	Investment in Fixed Assets \$ (488,436.30) \$	(488,436.30)	0.00%
610	0000 29002 0000	Investment in Fixed Assets \$ (82,293.37) \$	(82,293.37)	0.00%
620	0000 29002 0000	Investment in Fixed Assets \$ (803,574.84) \$	(803,574.84)	0.00%
630	0000 29002 0000	Investment in Fixed Assets \$ (88,265.18) \$	(88,265.18)	0.00%
710	0000 29002 0000	Investment in Fixed Assets \$ (145,492,849.34) \$	(145,492,849.34)	0.00%
711	0000 29002 0000	Investment in Fixed Assets \$ (12,540,550.39) \$	(12,540,550.39)	0.00%
715	0000 29002 0000	Investment in Fixed Assets \$ (4,028,948.51) \$	(4,028,948.51)	0.00%
720	0000 29002 0000	Investment in Fixed Assets \$ (158,082,014.62) \$	(158,082,014.62)	0.00%
721	0000 29002 0000	Investment in Fixed Assets \$ (2,833,031.45) \$	(2,833,031.45)	0.00%
725	0000 29002 0000	Investments in Fixed Assets \$ (11,977,047.72) \$	(11,977,047.72)	0.00%
726	0000 29002 0000	Investment in Fixed Assets \$ (103,726.98) \$	(103,726.98)	0.00%
730	0000 29002 0000	Investments in Fixed Assets \$ (1,618,814.29) \$	(1,618,814.29)	0.00%
731	0000 29002 0000	Investment in Fixed Assets \$ (3,182,205.60) \$	(3,182,205.60)	0.00%
735	0000 29002 0000	Investments in Fixed Assets \$ (783,262.65) \$	(783,262.65)	0.00%
740	0000 29002 0000	Investments in Fixed Assets \$ (524,177.89) \$	(524,177.89)	0.00%
745	0000 29002 0000	Investment in Fixed Assets \$ (156,002.72) \$	(156,002.72)	0.00%
750	0000 29002 0000	Investment in Fixed Assets \$ (6,164,067.25) \$	(6,164,067.25)	0.00%
755	0000 29002 0000	Investment in Fixed Assets \$ (16,852.05) \$	(16,852.05)	0.00%
990	0000 29002 0000	Investment In Fixed Assets \$ (371,372,398.79) \$	(371,372,398.79)	0.00%
100	0000 29003 0000	Assigned PERS UAL \$ (678,711.00) \$	(678,711.00)	0.00%
298	0000 29004 0000	Restricted for Asset Forfeiture \$ (11,204.92) \$	(11,204.92)	0.00%
100	0000 29005 0000	Committed for Youth Programs \$ (84,696.74) \$	(84,696.74)	0.00%
240	0000 29005 0000	Committed for Ferrari Ranch Rd \$ (173,433.00) \$	(173,433.00)	0.00%
100	0000 29006 0000	Committed for OPEB \$ (2,094,818.00) \$	(2,094,818.00)	0.00%
100	0000 29008 0000	Committed Operating Reserve \$ (4,674,039.00) \$	(4,674,039.00)	0.00%
100	0000 29009 0000	Committed Capital Replacement \$ (327,150.00) \$	(351,150.00)	-7.34%
810	0000 29010 0000	Reserve for Principal Balance \$ (30,408.59) \$	(30,408.59)	0.00%
815	0000 29010 0000	Reserve for Principal Balance \$ (25,438.61) \$	(25,438.61)	0.00%
816	0000 29010 0000	Reserve for Principal Balance \$ (221,220.00) \$	(221,220.00)	0.00%
818	0000 29010 0000	Reserve for Principal Balance \$ (5,000.00) \$	(5,000.00)	0.00%
825	0000 29010 0000	Reserve for Principal Balance \$ (50,000.00) \$	(50,000.00)	0.00%
826	0000 29010 0000	Reserve for Principal Balance \$ (50,000.00) \$	(50,000.00)	0.00%
828	0000 29010 0000	Reserve for Principal Balance \$ (5,000.00) \$	(5,000.00)	0.00%
225	0000 29015 0000	Restricted Fund Balance \$ (9,243,045.40) \$	(9,243,045.40)	0.00%
248	0000 29015 0MTF	Restricted Fund Balance \$ (90,270.16) \$	(90,270.16)	0.00%
100	0000 29025 0000	Nonspendable - Interfund Loan \$ (4,950,000.00) \$	(4,950,000.00)	0.00%
225	0000 29025 0000	Nonspendable- Interfund Loan \$ (9,309,252.31) \$	(9,309,252.31)	0.00%
240	0000 29025 0000	Nonspendable-Interfund Loan \$ (1,715,641.60) \$	(1,715,641.60)	0.00%
284	0000 29025 0000	Nonspendable Fund Balance \$ 10,796,961.55 \$	10,796,961.55	0.00%
290	0000 29025 0000	Nonspendable-Interfund Loan \$ (2,323,460.00) \$	(2,323,460.00)	0.00%
298	0000 29025 0000	Nonspendable Fund Balance \$ (55,320.16) \$	(55,320.16)	0.00%

City of Lincoln
 Consolidated Balance Sheet
 September 30, 2019 - PRELIMINARY Q1



	<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
600 0000 29025 0000 Nonspendable Fund Balance	\$ (320,222.93) \$	(320,222.93)	0.00%
720 0000 29025 0000 Reserve for Interfund Loans	\$ (8,080.51) \$	(8,080.51)	0.00%
735 0000 29025 0000 Reserve for Interfund Loans	\$ (1,006,200.00) \$	(1,006,200.00)	0.00%
100 0000 29030 0000 Nonspendable Insurance Pool	\$ (421,093.85) \$	(421,093.85)	0.00%
221 0000 29030 0000 Nonspendable Insurance Pool	\$ (7,309.32) \$	(7,309.32)	0.00%
223 0000 29030 0000 Nonspendable Insurance Pool	\$ (15,046.10) \$	(15,046.10)	0.00%
248 0000 29030 0000 Nonspendable Insurance Pool	\$ (53,421.14) \$	(53,421.14)	0.00%
270 0000 29030 0000 Nonspendable Insurance Pool	\$ (9,141.80) \$	(9,141.80)	0.00%
284 0000 29030 0000 Nonspendable Insurance Pool	\$ (3,060.93) \$	(3,060.93)	0.00%
600 0000 29030 0000 Nonspendable Insurance Pool	\$ (162,249.70) \$	(162,249.70)	0.00%
710 0000 29030 0000 Nonspendable Insurance Pool	\$ (40,154.10) \$	(40,154.10)	0.00%
720 0000 29030 0000 Nonspendable Insurance Pool	\$ (28,524.64) \$	(28,524.64)	0.00%
730 0000 29030 0000 Nonspendable Insurance Pool	\$ (39,635.60) \$	(39,635.60)	0.00%
740 0000 29030 0000 Nonspendable Insurance Pool	\$ (13,105.48) \$	(13,105.48)	0.00%
750 0000 29030 0000 Nonspendable Insurance Pool	\$ (14,503.33) \$	(14,503.33)	0.00%
721 0000 29040 0000 Nonspendable Developer Rec.	\$ (471,795.56) \$	(471,795.56)	0.00%
Total Fund Balance	\$ (813,872,285.67) \$	(818,575,512.27)	-0.58%
Revenue over Expense/Change in Fund Balance	\$ (2,562,858.05) \$	(2,779,840.20)	-8.47%
Total Fund Balance & Retained Earnings	\$ (816,435,143.72) \$	(821,355,352.47)	-0.60%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>	June 30, 2019	Variance	
Revenue							
100	0000	30100	0000	Current Secured Property Taxes	\$ (1,412.26)	\$ (6,128,238.17)	-99.98%
100	0000	30105	0000	AB 1290 Taxes Shared (RDA)	\$ -	\$ (182,373.81)	-100.00%
100	0000	30106	0000	Non-Oper Unitary	\$ -	\$ (4,421.44)	-100.00%
100	0000	30107	0000	Unitary & Oper Non-Unitary	\$ -	\$ (85,660.53)	-100.00%
100	0000	30111	0000	Current Unsecured Property Tax	\$ (200.05)	\$ (131,799.07)	-99.85%
100	0000	30140	0000	Prior Unsecured Property Taxes	\$ (3.58)	\$ (1,783.35)	-99.80%
750	0000	30166	0000	Curr Unsecur Aircraft Prop Tax	\$ -	\$ (34,135.14)	-100.00%
100	0000	30171	0000	Current Supplemental Taxes-Sec	\$ (5,832.85)	\$ (205,957.11)	-97.17%
100	0000	30196	0000	Prior Supplemental	\$ -	\$ (81.98)	-100.00%
100	0000	30240	0000	PTax VLF In-Lieu-Triple Flip	\$ -	\$ (3,348,919.00)	-100.00%
100	0000	30350	0000	Interest Earned	\$ (2,080.90)	\$ (52,352.45)	-96.03%
267	0000	30350	0000	Interest Earned	\$ (529.09)	\$ (2,371.44)	-77.69%
100	0000	30490	0000	Homeowners Property Tax Redemp	\$ (10.47)	\$ (46,731.55)	-99.98%
100	0000	31000	0000	Sales and Use Tax	\$ (382,857.06)	\$ (3,949,036.51)	-90.31%
100	0000	31010	0000	Sales Tx-Pub Sa	\$ (36,998.45)	\$ (208,997.57)	-82.30%
740	0000	31150	0000	SB 325 Trans Tax - Article 4	\$ -	\$ (93,405.00)	-100.00%
223	0000	31160	0000	SB Trans Tax - Article 8	\$ -	\$ (2,589,240.00)	-100.00%
100	0000	31200	0000	PG&E Franchises	\$ -	\$ (355,104.81)	-100.00%
100	0000	31210	0000	TV/Broadband Franchise Fees	\$ 566.96	\$ (423,671.54)	-100.13%
100	0000	31210	PEGC	Public Educ Govt Channel	\$ (566.96)	\$ (50,637.33)	-98.88%
100	0000	31215	0000	Other Franchises	\$ (5,903.48)	\$ (76,823.13)	-92.32%
245	0000	31300	0000	Park & Recreation Tax	\$ (13,833.00)	\$ (95,087.45)	-85.45%
100	0000	31400	0000	TOT-Hotel Tax	\$ (31,074.60)	\$ (346,864.60)	-91.04%
100	0000	31500	0000	Business Licenses	\$ (5,428.15)	\$ (86,379.00)	-93.72%
100	0000	31550	0000	Bus License Processing Fees	\$ (3,960.00)	\$ (25,370.00)	-84.39%
100	0000	31551	0000	Business Lic. Late Fee	\$ (15.00)	\$ (1,935.00)	-99.22%
100	0000	31800	0000	Building Permits	\$ (152,956.96)	\$ (376,010.19)	-59.32%
248	0000	31800	0000	Building Permits	\$ (119,435.74)	\$ (347,099.85)	-65.59%
100	0000	31810	0000	Plumbing & Gas Permits	\$ (20,662.30)	\$ (105,915.75)	-80.49%
248	0000	31810	0000	Plumbing & Gas Permits	\$ (20,558.90)	\$ (58,066.66)	-64.59%
100	0000	31820	0000	Electrical Permits	\$ (22,212.20)	\$ (104,190.59)	-78.68%
248	0000	31820	0000	Electrical Permits	\$ (21,960.67)	\$ (68,923.89)	-68.14%
248	0000	31825	0000	Green Bldg Fees	\$ -	\$ (2,338.68)	-100.00%
248	0000	31830	0000	Strong Motion	\$ -	\$ (116.82)	-100.00%
248	0000	31840	0000	Occupancy Permits	\$ (9,016.60)	\$ (21,812.90)	-58.66%
248	0000	31841	0000	Temp Occupancy Review Fee	\$ (1,890.00)	\$ (4,233.00)	-55.35%
100	0000	31850	0000	Encroachment Permit	\$ (9,000.00)	\$ (32,817.32)	-72.58%
248	0000	31850	0000	Encroachment Permit	\$ (66,825.20)	\$ (105,630.17)	-36.74%
100	0000	31855	0000	Golf Cart Fees	\$ (2,050.00)	\$ (6,000.00)	-65.83%
100	0000	31860	0000	Alarm Permits	\$ (11,311.37)	\$ (61,577.49)	-81.63%
248	0000	31860	0000	Fire Sprinkler Plan Check Fees	\$ (3,608.40)	\$ (25,079.04)	-85.61%
100	0000	31861	0000	Fire Sprinkler plan check fee	\$ (428.40)	\$ (1,083.85)	-60.47%
248	0000	31870	0000	Fire Sprinkler Building Permit	\$ (22,823.18)	\$ (58,973.51)	-61.30%
100	0000	31890	0000	Mechanical Permit	\$ (26,197.00)	\$ (77,254.25)	-66.09%
248	0000	31890	0000	Mechanical Permit	\$ (9,161.00)	\$ (30,029.00)	-69.49%
248	0000	31895	0000	Grading Permit	\$ (10,000.00)	\$ (11,500.00)	-13.04%
100	0000	31899	0000	Other Permits	\$ (50.00)	\$ (100.00)	-50.00%
248	0000	31899	0000	Other Permits	\$ (4,890.00)	\$ (6,678.00)	-26.77%
100	0000	32015	0000	Library Room Rental	\$ (4,378.25)	\$ (17,420.00)	-74.87%
100	0000	32020	0000	Library Cost Share	\$ (285,834.00)	\$ (268,188.00)	6.58%
100	0000	32035	0000	Library Donations	\$ -	\$ (150.00)	-100.00%
100	0000	32050	0000	Property Transfer Tax	\$ (75,935.89)	\$ (391,150.46)	-80.59%
221	0000	32103	0000	2103 Gas Tax	\$ (59,570.79)	\$ (162,329.93)	-63.30%
221	0000	32105	0000	2105 Gas Tax	\$ (40,806.56)	\$ (266,600.52)	-84.69%
221	0000	32106	0000	2106 Gas Tax	\$ (26,998.34)	\$ (183,741.58)	-85.31%
221	0000	32107	0000	2107 Gas Tax	\$ (35,157.05)	\$ (335,279.43)	-89.51%
221	0000	32108	0000	2107.5 Gas Tax Revenue	\$ (6,000.00)	\$ (6,000.00)	0.00%
221	0000	32110	0000	16321 Gas Tax	\$ -	\$ (54,796.29)	-100.00%
221	0000	32111	0000	2030 - gas tax	\$ (151,290.33)	\$ (875,781.02)	-82.73%
100	0000	32200	0000	Grant Revenue	\$ -	\$ (20,764.07)	-100.00%
100	0000	32200	GSSA	Grant Revenue	\$ -	\$ -	0.00%
100	0000	32200	LB01	Library - Zip Books Program	\$ (1,523.85)	\$ (2,986.83)	-48.98%
100	0000	32200	LB02	NorthNet Library System	\$ (1,000.00)	\$ -	100.00%
100	0000	32200	PD01	Placer Cnty Human Sex Traffick	\$ -	\$ -	0.00%
223	0000	32200	0000	Grant Revenue	\$ -	\$ (74,994.95)	-100.00%
253	0000	32200	0000	State Aide - SLESF	\$ -	\$ (148,746.54)	-100.00%
298	0000	32200	0298	Grant	\$ -	\$ (11,627.95)	-100.00%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

					<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
298	0000	32200	0353	HBRR	\$ -	\$ (71,436.49)	-100.00%
298	0000	32200	0354	CMAQ	\$ -	\$ (816,213.56)	-100.00%
298	0000	32200	0375	Grant Revenue	\$ -	\$ (449,901.23)	-100.00%
298	0000	32200	0391	Grant Revenue	\$ -	\$ -	0.00%
740	0000	32200	PTMI	Grant Revenue	\$ (54,916.51)	\$ (15,164.01)	262.15%
755	0000	32200	0230	Grant	\$ -	\$ -	0.00%
755	0000	32200	0383	FAA Grant	\$ (19,787.00)	\$ (13,815.00)	43.23%
755	0000	32200	0434	Grant Revenue	\$ -	\$ -	0.00%
725	0000	32201	0300	Prop 50 Grant Funding	\$ (264.19)	\$ -	100.00%
740	0000	32260	0000	STA-State Transit Assistance	\$ -	\$ (322,843.00)	-100.00%
100	0000	33017	0000	Parking Fines	\$ (1,196.72)	\$ (6,388.21)	-81.27%
100	0000	33018	0000	Code Enforcement Charges	\$ (866.70)	\$ (1,900.40)	-54.39%
100	0000	33020	0000	Special Police Services	\$ (2,664.00)	\$ (144,645.41)	-98.16%
100	0000	33100	0000	Building Plan Check	\$ (97,675.06)	\$ (292,148.82)	-66.57%
248	0000	33100	0000	Plan Check	\$ (119,209.53)	\$ (160,297.02)	-25.63%
100	0000	33200	0000	Administrative Fees	\$ -	\$ (8,597.45)	-100.00%
100	0000	33300	0000	PFE Admin Fees	\$ (43,800.33)	\$ (90,723.30)	-51.72%
100	0000	33333	0000	Unclaimed Checks Revenue	\$ -	\$ 275.37	-100.00%
100	0000	33511	0000	Pavilion Rental	\$ (10,270.00)	\$ (54,725.44)	-81.23%
100	0000	33512	0000	BBQ Area Rental	\$ (860.00)	\$ (796.67)	7.95%
100	0000	33513	0000	Civic Center Rental	\$ -	\$ (380.00)	-100.00%
100	0000	33515	0000	Lease payments	\$ (8,247.54)	\$ (30,499.00)	-72.96%
750	0000	33515	0000	Leases RowsN,P,Q,R,S,T	\$ (52,849.81)	\$ (212,597.10)	-75.14%
100	0000	33517	0000	Cell Tower Leases	\$ (42,768.89)	\$ (173,486.85)	-75.35%
100	0000	33518	0000	Jump House Permit Fee	\$ (98.35)	\$ (401.75)	-75.52%
100	0000	33530	0000	Community Center Rental	\$ (12,009.06)	\$ (45,265.88)	-73.47%
100	0000	33531	0000	Sports-Facility Ops/Rentals	\$ (35,370.00)	\$ (124,126.99)	-71.50%
100	0000	33535	0000	Pool-Rental/Parties	\$ (3,618.34)	\$ (4,659.53)	-22.35%
100	0000	33540	0000	Pool-Recreation/Family Swim	\$ (4,488.57)	\$ (6,877.01)	-34.73%
100	0000	33550	0000	Pool-Swimming Lessons	\$ (7,272.41)	\$ (51,867.18)	-85.98%
100	0000	33560	0000	Pool-Classes/Programs	\$ (3,864.53)	\$ (26,741.21)	-85.55%
100	0000	33565	0000	Pool-Swim Team	\$ (11,827.82)	\$ (23,773.89)	-50.25%
100	0000	33570	0000	CCF-Camps	\$ (76,438.08)	\$ (222,143.95)	-65.59%
100	0000	33572	0000	CCF-Classes	\$ (30,056.96)	\$ (106,045.66)	-71.66%
100	0000	33577	0000	Recreation Sponsor/Donation	\$ -	\$ (63,452.87)	-100.00%
100	0000	33578	0000	Mayor's Cup Revenue	\$ -	\$ (33,141.31)	-100.00%
100	0000	33582	0000	Pool-Resale Items	\$ (1,429.08)	\$ (1,605.55)	-10.99%
100	0000	33585	0000	Regional Park-Concessions	\$ (5,119.08)	\$ (8,468.19)	-39.55%
100	0000	33586	0000	Special Events Fees	\$ (3,030.26)	\$ (27,917.21)	-89.15%
100	0000	33590	0000	Sports-Adult Leagues	\$ (15,100.91)	\$ (46,907.48)	-67.81%
100	0000	33591	0000	Sports-Youth Leagues	\$ (40,961.86)	\$ (139,495.08)	-70.64%
100	0000	34500	0000	Admin Fees Lin Crossg	\$ -	\$ (47,778.00)	-100.00%
100	0000	34501	0000	Admin Fees 12 Bridges 1999	\$ (50.00)	\$ (16,886.00)	-99.70%
100	0000	34502	0000	Admin Fees - 12 Bridges 2001	\$ (50.00)	\$ (6,299.00)	-99.21%
100	0000	34503	0000	Admin Fees - Lincoln Airpark	\$ -	\$ (1,471.00)	-100.00%
100	0000	34504	0000	Admin Fees - Foskett Ranch	\$ -	\$ (2,837.00)	-100.00%
100	0000	34505	0000	Admin Fees - Lakeside 6	\$ -	\$ (8,037.00)	-100.00%
100	0000	34506	0000	Admin Fees - CFD 2005-1-S2016	\$ -	\$ (9,938.00)	-100.00%
100	0000	34508	0000	Admin Fees Laksd 6-1 Ser 2013	\$ -	\$ (3,572.13)	-100.00%
710	0000	35010	0000	Water Sales	\$ (3,803,221.39)	\$ (12,213,106.43)	-68.86%
711	0000	35010	0000	Additional Capacity Charge	\$ (897,136.77)	\$ (2,676,237.31)	-66.48%
710	0000	35015	0000	Construction Water Sales	\$ (188,035.80)	\$ (383,216.88)	-50.93%
710	0000	35020	0000	UB Account Processing Fee	\$ (11,562.00)	\$ (30,938.00)	-62.63%
720	0000	35020	0000	Waste Water Charges	\$ (2,210,980.00)	\$ (8,333,577.16)	-73.47%
720	0000	35020	PCWW	Placer CO WasteWater Op Charge	\$ -	\$ (2,474,100.19)	-100.00%
710	0000	35030	0000	Construction Meter Processing	\$ (3,000.00)	\$ -	100.00%
730	0000	35030	0000	Solid Waste Collection	\$ (1,782,893.78)	\$ (7,078,266.33)	-74.81%
710	0000	35035	0000	Construction Water-Minimum	\$ (2,607.00)	\$ (7,585.80)	-65.63%
730	0000	35035	0000	Solid Waste Bin Leases	\$ (28,981.19)	\$ (114,501.04)	-74.69%
710	0000	35040	0000	Construction Meters-Mo Rental	\$ (7,215.09)	\$ (19,303.63)	-62.62%
720	0000	35080	CITY	Reclaimed Water	\$ (11,835.99)	\$ (31,480.98)	-62.40%
720	0000	35080	MACH	Reclaimed Water	\$ -	\$ (26,652.79)	-100.00%
720	0000	35080	SIER	Sierra Pacific Reclmd Wtr	\$ (14,029.08)	\$ (48,867.21)	-71.29%
715	0000	35200	0000	Water Connections- PFE Non-Cri	\$ (223,263.50)	\$ (569,736.45)	-60.81%
225	0000	35225	0000	PCWA Connection Fee	\$ (993,782.16)	\$ (1,954,188.08)	-49.15%
715	0000	35225	0000	Water Connection-PFE Critical	\$ (2,525.84)	\$ 1,532.95	-264.77%
715	0000	35230	0000	Water Meter Fees	\$ (31,383.24)	\$ (100,797.78)	-68.87%
715	0000	35235	0000	Meter Installed	\$ (6,100.00)	\$ (12,400.00)	-50.81%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>	
725	0000	35240	0000	WstWtr Connect	\$ (106,067.03)	\$ (611,666.09)	-82.66%
730	0000	35250	0000	Solid Waste Container Fee	\$ (1,113.00)	\$ (2,132.00)	-47.80%
735	0000	35250	0000	Solid Waste Container Fee	\$ (4,505.00)	\$ (9,860.00)	-54.31%
740	0000	35300	0000	Transit Fare Revenue	\$ (210.25)	\$ (1,343.75)	-84.35%
270	0000	35370	0000	L&L Assessment	\$ -	\$ (3,222,227.43)	-100.00%
275	0000	35370	0000	Storm Water Ret Basin Assmnts	\$ (69.17)	\$ (209,622.91)	-99.97%
276	0000	35370	0000	Open Space Presrv Maint Assmnt	\$ -	\$ (38,110.32)	-100.00%
277	0000	35370	0000	BAD Assessment	\$ -	\$ (73,865.18)	-100.00%
278	0000	35370	0000	Lincoln Highlands Assessments	\$ -	\$ (34,407.55)	-100.00%
750	0000	35410	0000	Airport Fuel & Oil Sales	\$ (242,927.33)	\$ (950,971.24)	-74.45%
100	0000	35420	FPPG	Facade Prog Application Fee	\$ (400.00)	\$ (600.00)	-33.33%
540	0000	35420	FPPG	Application fee	\$ -	\$ -	0.00%
750	0000	35420	0000	Airport Rents/Tiedowns/Leases	\$ (85,947.49)	\$ (364,056.28)	-76.39%
248	0000	36028	OMTF	State Mandated Fee	\$ (6,989.63)	\$ (27,455.34)	-74.54%
248	0000	36030	0000	Tentative Parcel Maps	\$ -	\$ (5,270.00)	-100.00%
248	0000	36040	0000	Tentative Subdivision Maps	\$ (500.00)	\$ -	100.00%
248	0000	36050	0000	Final Parcel Maps	\$ -	\$ (23,522.50)	-100.00%
248	0000	36066	0000	Engr Pln Check	\$ -	\$ -	0.00%
248	0000	36067	0000	City Administration Staff Fees	\$ (97,874.95)	\$ (422,692.85)	-76.84%
248	0000	36071	0000	Admin Fee - Encroachment	\$ (26,719.20)	\$ (62,245.72)	-57.07%
248	0000	36073	0000	Comm Devel Staff Fees	\$ (174,803.07)	\$ (499,011.56)	-64.97%
248	0000	36080	0000	Zoning Variance	\$ -	\$ (150.00)	-100.00%
248	0000	36090	0000	Conditional Use Permit	\$ (1,605.00)	\$ (26,175.00)	-93.87%
248	0000	36095	0000	Home Occ App Processing Fee	\$ (1,715.00)	\$ (6,565.00)	-73.88%
246	0000	36180	0000	Development Agreement Fees	\$ (119,700.00)	\$ (171,775.00)	-30.32%
248	0000	36200	0000	Design Review	\$ (2,000.00)	\$ (18,815.00)	-89.37%
248	0000	36210	0000	Lot Line Adjustment	\$ -	\$ (14,500.00)	-100.00%
236	0000	36300	0000	Supplemental Fees	\$ (19,250.00)	\$ (27,300.00)	-29.49%
215	0000	36335	0000	Park In-Lieu Fees	\$ -	\$ (12,288.00)	-100.00%
240	0000	36340	0000	Facilities Fees-Transportation	\$ (97,400.52)	\$ (452,123.69)	-78.46%
240	0000	36345	0000	Traffic PFE Fees-Critical	\$ (23,107.18)	\$ (93,066.34)	-75.17%
241	0000	36351	0000	PFE-Police	\$ (122,084.63)	\$ (150,418.79)	-18.84%
242	0000	36352	0000	PFE-Fire	\$ (52,197.97)	\$ (62,259.23)	-16.16%
243	0000	36353	0000	PFE-City Admin	\$ (70,913.01)	\$ (123,095.05)	-42.39%
735	0000	36354	0000	PFE-Solid Waste	\$ (46,332.11)	\$ (98,242.87)	-52.84%
246	0000	36355	0000	PFE-Parks	\$ (305,177.42)	\$ (399,434.57)	-23.60%
247	0000	36360	0000	Facilities Fees - Drainage	\$ (56,909.18)	\$ (69,050.19)	-17.58%
247	0000	36365	0000	PFE Drainage-Critical Fees	\$ (55,887.45)	\$ (60,201.59)	-7.17%
290	0000	36370	0000	Oak Tree Mitigation Fees	\$ (392,550.00)	\$ (147,720.00)	165.74%
100	0000	38010	0000	Vehicle Fines	\$ (2,728.51)	\$ (26,307.17)	-89.63%
100	0000	38100	0000	Penalties & Service Charges	\$ (7,432.35)	\$ (24,957.95)	-70.22%
710	0000	38100	0000	Water Reconnection Charges	\$ (36,184.67)	\$ (151,264.89)	-76.08%
730	0000	38100	0000	Penalties & Service Charges	\$ (700.00)	\$ (1,950.00)	-64.10%
750	0000	38100	0000	Penalties & Service Charges	\$ (1,026.74)	\$ (4,230.43)	-75.73%
100	0000	38101	0000	Mandated Costs Reimbursement	\$ -	\$ (7,111.00)	-100.00%
710	0000	38105	0000	Collect Agency Interest Earned	\$ (94.54)	\$ (401.14)	-76.43%
720	0000	38105	0000	Collect Agency Interest Earned	\$ (35.33)	\$ (279.46)	-87.36%
730	0000	38105	0000	Collect Agency Interest Earned	\$ (35.33)	\$ (279.45)	-87.36%
100	0000	38500	0000	Investment Revenue	\$ (49,083.04)	\$ (228,852.44)	-78.55%
215	0000	38500	0000	Investment Revenue	\$ (5,777.06)	\$ (19,745.42)	-70.74%
221	0000	38500	0000	Investment Revenue	\$ (18,138.82)	\$ (57,067.86)	-68.22%
223	0000	38500	0000	Investment Revenue	\$ (14,848.66)	\$ (44,236.58)	-66.43%
225	0000	38500	0000	Investment Revenue	\$ (174,904.47)	\$ (597,722.07)	-70.74%
236	0000	38500	0000	Investment Revenue	\$ (9,187.07)	\$ (29,267.28)	-68.61%
240	0000	38500	0000	Investment Revenue	\$ (32,303.12)	\$ (109,410.79)	-70.48%
241	0000	38500	0000	Investment Revenue	\$ (5,015.23)	\$ (13,602.49)	-63.13%
242	0000	38500	0000	Investment Revenue	\$ (1,760.74)	\$ (4,625.21)	-61.93%
243	0000	38500	0000	Investment Revenue	\$ (1,886.41)	\$ (4,068.21)	-53.63%
244	0000	38500	0000	Investment Revenue	\$ (8,394.48)	\$ (31,417.99)	-73.28%
245	0000	38500	0000	Investment Revenue	\$ (2,232.44)	\$ (7,955.85)	-71.94%
246	0000	38500	0000	Investment Revenue	\$ (9,768.10)	\$ (16,992.59)	-42.52%
247	0000	38500	0000	Investment Revenue	\$ (1,131.43)	\$ (1,148.76)	-1.51%
248	0000	38500	0000	Investment Revenue	\$ (38,282.87)	\$ (95,521.33)	-59.92%
253	0000	38500	0000	Investment Revenue	\$ 50.75	\$ (715.07)	-107.10%
260	0000	38500	0000	Investment Revenue	\$ (4,924.58)	\$ (16,161.83)	-69.53%
261	0000	38500	0000	Investment Revenue	\$ (868.55)	\$ (2,659.02)	-67.34%
264	0000	38500	0000	Investment Revenue	\$ (2,367.17)	\$ (7,811.10)	-69.69%
267	0000	38500	0000	Investment Revenue	\$ (1,461.46)	\$ (4,986.93)	-70.69%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>	
270	0000	38500	0000	Investment Revenue	\$ (21,783.78) \$	(71,193.62)	-69.40%
275	0000	38500	0000	Investment Revenue	\$ (14,694.99) \$	(46,114.97)	-68.13%
276	0000	38500	0000	Investment Revenue	\$ (783.10) \$	(2,342.73)	-66.57%
277	0000	38500	0000	Investment Revenue	\$ (4,370.63) \$	(13,516.80)	-67.67%
278	0000	38500	0000	Investment Revenue	\$ 5.54 \$	(311.65)	-101.78%
279	0000	38500	0000	Investment Revenue	\$ (435.92) \$	(1,462.07)	-70.18%
283	0000	38500	0000	Investment Revenue	\$ (9,356.91) \$	(26,030.52)	-64.05%
284	0000	38500	0000	Investment Revenue	\$ (5,831.11) \$	(18,101.43)	-67.79%
285	0000	38500	0000	Investment Revenue	\$ (278.55) \$	(246.22)	13.13%
286	0000	38500	0000	Investment Revenue	\$ (328.82) \$	(308.94)	6.43%
290	0000	38500	0000	Investment Revenue	\$ (9,886.26) \$	(21,690.55)	-54.42%
400	0000	38500	0000	Investment Revenue	\$ (2,026.85) \$	(11,061.79)	-81.68%
540	0000	38500	0000	Investment Revenue	\$ (12,908.82) \$	(52,008.55)	-75.18%
550	0000	38500	0000	Investment Revenue	\$ (40,102.99) \$	(154,419.15)	-74.03%
560	0000	38500	0000	Investment Revenue	\$ (28,056.89) \$	(105,006.36)	-73.28%
570	0000	38500	0000	Investment Revenue	\$ - \$	(1,045.10)	-100.00%
574	0000	38500	0000	Investment Revenue	\$ (9,195.01) \$	(33,769.28)	-72.77%
590	0000	38500	0000	Investment Revenue	\$ (51.51) \$	(265.25)	-80.58%
593	0000	38500	0000	Investment Revenue	\$ (4.08) \$	(13.42)	-69.60%
594	0000	38500	0000	Investment Revenue	\$ (246.51) \$	(1,386.63)	-82.22%
597	0000	38500	0000	Investment Revenue	\$ - \$	(14,680.30)	-100.00%
600	0000	38500	0000	Investment Revenue	\$ (8,294.10) \$	(6,797.70)	22.01%
610	0000	38500	0000	Investment Revenue	\$ (2,671.97) \$	(11,277.74)	-76.31%
620	0000	38500	0000	Investment Revenue	\$ (2,296.71) \$	(5,128.71)	-55.22%
630	0000	38500	0000	Investment Revenue	\$ (4,697.04) \$	(15,867.29)	-70.40%
710	0000	38500	0000	Investment Revenue	\$ (15,856.18) \$	(144,684.51)	-89.04%
711	0000	38500	0000	Investment Revenue	\$ (79,684.40) \$	(243,878.77)	-67.33%
715	0000	38500	0000	Investment Revenue	\$ (38,324.95) \$	(121,034.52)	-68.34%
720	0000	38500	0000	Investment Revenue	\$ (26,965.03) \$	(71,745.23)	-62.42%
721	0000	38500	0000	Investment Revenue	\$ (51,201.63) \$	(180,978.14)	-71.71%
725	0000	38500	0000	Investment Revenue	\$ (25,514.27) \$	(84,176.88)	-69.69%
726	0000	38500	0000	Investment Revenue	\$ (9,057.25) \$	(50,445.87)	-82.05%
730	0000	38500	0000	Investment Revenue	\$ (34,066.20) \$	(88,278.80)	-61.41%
731	0000	38500	0000	Investment Revenue	\$ (12,234.86) \$	(72,206.55)	-83.06%
735	0000	38500	0000	Investment Revenue	\$ (10,503.43) \$	(34,068.42)	-69.17%
740	0000	38500	0000	Investment Revenue	\$ (640.20) \$	(935.70)	-31.58%
745	0000	38500	0000	Investment Revenue	\$ (1.63) \$	(119.20)	-98.63%
750	0000	38500	0000	Investment Revenue	\$ (529.81) \$	(17.93)	2854.88%
815	0000	38500	0000	Investment Revenue	\$ 41.27 \$	(653.29)	-106.32%
816	0000	38500	0000	Investment Revenue	\$ 309.56 \$	(4,900.75)	-106.32%
818	0000	38500	0000	Investment Revenue	\$ (0.39) \$	(1.55)	-74.84%
820	0000	38500	0000	Investment Revenue	\$ (1,620.45) \$	(3,598.58)	-54.97%
825	0000	38500	0000	Investment Revenue	\$ (366.60) \$	(1,203.20)	-69.53%
826	0000	38500	0000	Investment Revenue	\$ (370.53) \$	(1,206.23)	-69.28%
828	0000	38500	0000	Investment Revenue	\$ (502.99) \$	(1,651.79)	-69.55%
950	0000	38500	0000	Investment Revenue	\$ - \$	-	0.00%
955	0000	38500	0000	Investment Revenue	\$ 37.07 \$	(44,917.69)	-100.08%
100	0000	38501	0000	Interfund Interest Revenue	\$ (24,352.45) \$	(5,146.63)	373.17%
244	0000	38501	0000	Interfund Interest Revenue	\$ - \$	-	0.00%
735	0000	38501	0000	Interfund Interest Revenue	\$ - \$	(6,200.00)	-100.00%
100	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 14,051.81 \$	(341,490.26)	-104.11%
215	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 1,600.95 \$	(19,885.93)	-108.05%
221	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 5,035.19 \$	(52,453.95)	-109.60%
223	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 4,178.95 \$	(30,373.67)	-113.76%
225	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 48,667.87 \$	(581,663.51)	-108.37%
236	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 2,542.39 \$	(29,163.47)	-108.72%
240	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 8,974.79 \$	(101,886.10)	-108.81%
241	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 1,387.93 \$	(13,592.04)	-110.21%
242	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 488.76 \$	(4,657.24)	-110.49%
243	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 516.40 \$	(4,143.53)	-112.46%
244	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 2,341.38 \$	(30,513.20)	-107.67%
245	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 616.17 \$	(8,336.37)	-107.39%
246	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 2,662.57 \$	(18,734.87)	-114.21%
247	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 283.68 \$	(1,574.70)	-118.01%
248	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 10,258.14 \$	(95,284.70)	-110.77%
253	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 0.73 \$	(1,079.24)	-100.07%
260	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 1,364.70 \$	(15,970.22)	-108.55%
261	0000	38550	0000	Unrealized Gain/Loss on Invest	\$ 240.83 \$	(3,019.98)	-107.97%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>	
264	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	656.10	\$ (7,702.98)	-108.52%
267	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	405.18	\$ (4,582.56)	-108.84%
270	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	6,121.21	\$ (64,159.63)	-109.54%
275	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	4,072.33	\$ (45,750.80)	-108.90%
276	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	218.77	\$ (2,356.88)	-109.28%
277	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	1,210.21	\$ (13,453.06)	-109.00%
278	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	9.27	\$ (335.41)	-102.76%
279	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	120.80	\$ (1,398.31)	-108.64%
283	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	2,560.25	\$ (26,224.56)	-109.76%
284	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	1,539.26	\$ (18,154.90)	-108.48%
285	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	66.08	\$ (76.36)	-186.54%
286	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	91.12	\$ 32.22	182.81%
290	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	2,691.83	\$ (26,064.44)	-110.33%
400	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	603.83	\$ (10,920.80)	-105.53%
540	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	3,533.90	\$ (39,910.40)	-108.85%
550	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	92.49	\$ (1,118.72)	-108.27%
560	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	306.73	\$ -	100.00%
570	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	-	\$ (1,063.50)	-100.00%
574	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	16.23	\$ -	100.00%
590	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	14.07	\$ (103.39)	-113.61%
593	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	1.13	\$ (13.25)	-108.53%
594	0000	38550	0000	Unrealized Gain/Loss on Invtmt	\$	69.03	\$ (1,645.73)	-104.19%
600	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	2,236.83	\$ (5,832.70)	-138.35%
610	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	741.01	\$ (7,792.29)	-109.51%
620	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	636.48	\$ (3,437.08)	-118.52%
630	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	1,301.64	\$ (15,339.15)	-108.49%
710	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	4,303.90	\$ (138,135.85)	-103.12%
711	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	22,181.26	\$ (249,317.26)	-108.90%
715	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	10,581.49	\$ (120,606.62)	-108.77%
720	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	7,517.21	\$ (57,886.01)	-112.99%
721	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	14,162.54	\$ (189,602.68)	-107.47%
725	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	7,067.29	\$ (86,075.12)	-108.21%
726	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	2,510.03	\$ (46,873.16)	-105.35%
730	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	9,459.71	\$ (85,989.98)	-111.00%
731	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	3,388.70	\$ (78,948.73)	-104.29%
735	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	2,949.36	\$ (33,412.83)	-108.83%
740	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	159.56	\$ (5,730.66)	-102.78%
745	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	0.46	\$ (103.79)	-100.44%
750	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	142.78	\$ (7.32)	-2050.55%
820	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	502.92	\$ (4,859.33)	-110.35%
821	0000	38550	0000	Gain/Loss on Invest	\$	(3,779.08)	\$ (263,013.42)	-98.56%
825	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	101.59	\$ (1,188.48)	-108.55%
826	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	102.68	\$ (1,201.20)	-108.55%
828	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	139.39	\$ (1,630.62)	-108.55%
950	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	-	\$ -	0.00%
955	0000	38550	0000	Unrealized Gain/Loss on Invest	\$	(7,297.42)	\$ (38,558.85)	-81.07%
100	0000	38551	0000	Gain/(Loss) on sale of asset	\$	(290.00)	\$ (4,224.30)	-93.13%
600	0000	38551	0000	Gain/(Loss) on sale of asset	\$	(53.62)	\$ -	100.00%
710	0000	38551	0000	Gain/(Loss) on sale of asset	\$	(8,827.56)	\$ (7,159.92)	23.29%
720	0000	38551	0000	Gain/(Loss) on sale of asset	\$	(16,167.94)	\$ (9,986.16)	61.90%
720	0000	38600	0000	Rents & Concessions	\$	(7,590.00)	\$ (72,690.00)	-89.56%
750	0000	38600	0000	Rents & Concessions	\$	(768.00)	\$ (46,283.63)	-98.34%
260	0000	38800	0000	Loan Repayment Revenue	\$	-	\$ (2,130.32)	-100.00%
267	0000	38800	0000	Loan Repayment Revenue	\$	(920.75)	\$ (4,361.20)	-78.89%
246	0000	38900	0000	Sale of Property	\$	-	\$ -	0.00%
730	0000	38910	0000	Recycling Revenue	\$	(294.25)	\$ (12,674.57)	-97.68%
100	0000	39000	0000	Other Revenue	\$	(1,434.52)	\$ (6,581.29)	-78.20%
100	0000	39000	1186	Other Revenue	\$	(708.00)	\$ (9,548.00)	-92.58%
248	0000	39000	0000	Other Revenue	\$	-	\$ -	0.00%
248	0000	39000	HOTL	Hotel Appeal	\$	(6,100.00)	\$ -	100.00%
279	0000	39000	0000	Miscellaneous Revenues	\$	(22,968.75)	\$ -	100.00%
600	0000	39000	0000	Other Revenue	\$	(3,995.43)	\$ (7,759.19)	-48.51%
710	0000	39000	0000	Other Revenue	\$	-	\$ (11,834.97)	-100.00%
720	0000	39000	0000	Other Revenue	\$	(630.00)	\$ (661.37)	-4.74%
750	0000	39000	0000	Other Revenue	\$	(3,400.00)	\$ (7,677.86)	-55.72%
100	0000	39005	0000	Donations-Police Dept	\$	-	\$ (64,551.87)	-100.00%
100	0000	39007	0000	Contributions	\$	-	\$ (69,776.58)	-100.00%
270	0000	39010	0000	Expense Reimbursement	\$	(5,650.31)	\$ (8,268.75)	-31.67%

City of Lincoln
 Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
 September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>	
100	0000	39200	0000	Misc Reimbursements	\$ (8,551.66)	\$ (49,475.94)	-82.72%
270	0000	39200	0000	Misc Reimbursements	\$ -	\$ (225.00)	-100.00%
730	0000	39200	0000	Misc Reimbursements	\$ -	\$ (2,430.32)	-100.00%
270	0000	39201	0385	Project Reimbursement	\$ (8,818.18)	\$ -	100.00%
540	0000	39201	0385	Project Reimbursement	\$ -	\$ (8,818.18)	-100.00%
725	0000	39201	0000	Project Reimbursement	\$ -	\$ -	0.00%
285	0000	39230	0000	Base Annexation	\$ (25,000.00)	\$ (50,000.00)	-50.00%
285	0000	39231	0000	Formation Cost	\$ (360.00)	\$ (15,400.00)	-97.66%
710	0000	39400	0000	WPUSD Share City Hall	\$ -	\$ (2,918.30)	-100.00%
720	0000	39400	0000	WPUSD Share City Hall	\$ -	\$ (539.04)	-100.00%
730	0000	39400	0000	WPUSD Share City Hall	\$ -	\$ (1,877.38)	-100.00%
600	0000	39455	0000	Administration Allocation	\$ (1,793,797.98)	\$ (5,695,426.81)	-68.50%
100	0000	39499	0000	Cash Variance Account	\$ (31.00)	\$ (201.66)	-84.63%
100	0000	39500	0000	Transfer In	\$ (35,170.74)	\$ (5,146.63)	583.37%
100	0236	39500	0000	Transfer In	\$ (316,273.00)	\$ (346,273.00)	-8.66%
100	0278	39500	0000	Transfer In	\$ -	\$ (33,000.00)	-100.00%
270	0100	39500	0000	L&L deficit/General Benefit	\$ (211,414.25)	\$ (797,790.00)	-73.50%
540	0400	39500	0229	Transfer In	\$ (358,838.00)	\$ -	100.00%
574	0000	39500	0000	Transfer In	\$ (10,288.20)	\$ -	100.00%
610	0100	39500	0000	Transfer In	\$ (24,000.00)	\$ (140,000.00)	-82.86%
				Total Revenue	\$ (18,357,185.46)	\$ (85,151,931.24)	-78.44%
Expenses							
100	1040	40000	0000	Salaries - FT	\$ 29,897.37	\$ 131,345.88	-77.24%
100	2030	40000	0000	Salaries - FT	\$ 23,722.64	\$ 112,422.90	-78.90%
100	3140	40000	0000	Salaries - FT	\$ 466,821.38	\$ 2,270,816.10	-79.44%
100	4150	40000	0000	Salaries - FT	\$ 683,267.23	\$ 3,093,401.65	-77.91%
100	4210	40000	0000	Salaries - FT	\$ 30,772.73	\$ 182,230.89	-83.11%
100	4220	40000	0000	Salaries - FT	\$ 21,644.95	\$ 62,188.83	-65.19%
100	4225	40000	0000	Salaries - FT	\$ 10,679.84	\$ 32,809.75	-67.45%
100	4230	40000	0000	Salaries - FT	\$ 27,237.03	\$ 90,444.19	-69.89%
100	4810	40000	0000	Salaries - FT	\$ 24,191.22	\$ 120,521.40	-79.93%
100	4812	40000	0000	Salaries - FT	\$ 3,521.01	\$ 16,637.23	-78.84%
100	4813	40000	0000	Salaries - FT	\$ 10,050.86	\$ 47,700.37	-78.93%
100	4814	40000	0000	Salaries - FT	\$ 13,043.98	\$ 54,852.54	-76.22%
100	4816	40000	0000	Salaries - FT	\$ 7,145.97	\$ 36,267.57	-80.30%
100	4817	40000	0000	Salaries - FT	\$ 2,943.55	\$ 17,241.37	-82.93%
100	4818	40000	0000	Salaries - FT	\$ 909.06	\$ 3,966.52	-77.08%
100	5012	40000	0000	Salaries - FT	\$ 23,108.18	\$ 111,849.59	-79.34%
100	6875	40000	0000	Salaries - FT	\$ 12,261.29	\$ 52,332.50	-76.57%
221	6870	40000	0000	Salaries - FT	\$ 75,892.62	\$ 347,960.79	-78.19%
223	4020	40000	0000	Salaries - FT	\$ 6,415.77	\$ 997.94	542.90%
223	6810	40000	0000	Salaries - FT	\$ 21,117.82	\$ 92,826.90	-77.25%
223	6830	40000	0000	Salaries - FT	\$ 7,082.86	\$ 40,658.27	-82.58%
248	1040	40000	0000	Salaries - FT	\$ 1,482.10	\$ 19,895.71	-92.55%
248	4020	40000	0000	Salaries - FT	\$ 6,415.77	\$ 997.94	542.90%
248	4210	40000	0000	Salaries - FT	\$ 39,761.24	\$ 236,340.93	-83.18%
248	4220	40000	0000	Salaries - FT	\$ 38,302.61	\$ 136,848.50	-72.01%
248	4225	40000	0000	Salaries - FT	\$ 32,039.44	\$ 98,428.90	-67.45%
248	4230	40000	0000	Salaries - FT	\$ 11,167.56	\$ 39,346.75	-71.62%
248	6830	40000	0000	Salaries - FT	\$ 12,184.21	\$ 230,583.81	-94.72%
253	4150	40000	0000	Salaries - FT	\$ 23,480.77	\$ 90,269.52	-73.99%
270	6810	40000	0000	Salaries - FT	\$ 8,643.54	\$ 45,550.52	-81.02%
270	6830	40000	0000	Salaries - FT	\$ -	\$ 20,681.27	-100.00%
270	6870	40000	0000	Salaries - FT	\$ 12,583.15	\$ 51,554.94	-75.59%
270	6875	40000	0000	Salaries - FT	\$ 42,093.51	\$ 234,403.77	-82.04%
298	6870	40000	0353	Salaries - FT	\$ 756.63	\$ 1,500.95	-49.59%
298	6870	40000	0354	Salaries - FT	\$ 5,703.35	\$ -	100.00%
600	1040	40000	0000	Salaries - FT	\$ 6,301.48	\$ 663.32	849.99%
600	2010	40000	0000	Salaries - FT	\$ 54,731.17	\$ 190,158.71	-71.22%
600	2020	40000	0000	Salaries - FT	\$ 44,950.86	\$ 259,944.90	-82.71%
600	2040	40000	0000	Salaries - FT	\$ 34,338.19	\$ 162,808.42	-78.91%
600	4010	40000	0000	Salaries - FT	\$ 41,895.40	\$ 260,340.67	-83.91%
600	4020	40000	0000	Salaries - FT	\$ 14,008.52	\$ -	100.00%
600	4030	40000	0000	Salaries - FT	\$ 40,896.42	\$ 179,302.85	-77.19%
600	4060	40000	0000	Salaries - FT	\$ 66,082.90	\$ 356,276.15	-81.45%
600	6890	40000	0000	Salaries - FT	\$ 25,394.80	\$ 59,324.38	-57.19%
600	6895	40000	0000	Salaries - FT	\$ 83,798.57	\$ 365,750.66	-77.09%

City of Lincoln
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 September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>		
710	1040	40000	0000	Salaries - FT	\$	9,265.62	\$	50,324.76	-81.59%
710	4010	40000	0000	Salaries - FT	\$	706.78	\$	8,737.25	-91.91%
710	4020	40000	0000	Salaries - FT	\$	6,415.77	\$	997.94	542.90%
710	4070	40000	0000	Salaries - FT	\$	19,937.87	\$	70,140.26	-71.57%
710	6810	40000	0000	Salaries - FT	\$	35,191.35	\$	115,161.82	-69.44%
710	6830	40000	0000	Salaries - FT	\$	13,871.56	\$	72,954.17	-80.99%
710	6850	40000	0000	Salaries - FT	\$	131,716.61	\$	459,538.08	-71.34%
720	1040	40000	0000	Salaries - FT	\$	5,683.06	\$	16,390.07	-65.33%
720	4020	40000	0000	Salaries - FT	\$	6,415.64	\$	997.91	542.91%
720	4070	40000	0000	Salaries - FT	\$	19,933.59	\$	69,995.07	-71.52%
720	6810	40000	0000	Salaries - FT	\$	32,942.94	\$	104,494.92	-68.47%
720	6830	40000	0000	Salaries - FT	\$	10,170.70	\$	55,943.42	-81.82%
720	6860	40000	0000	Salaries - FT	\$	84,312.62	\$	410,641.18	-79.47%
730	1040	40000	0000	Salaries - FT	\$	2,100.35	\$	4,168.95	-49.62%
730	4070	40000	0000	Salaries - FT	\$	19,938.69	\$	69,465.20	-71.30%
730	6810	40000	0000	Salaries - FT	\$	30,436.33	\$	92,978.79	-67.27%
730	6830	40000	0000	Salaries - FT	\$	1,500.33	\$	5,144.52	-70.84%
730	6865	40000	0000	Salaries - FT	\$	149,761.23	\$	642,947.58	-76.71%
740	6810	40000	0000	Salaries - FT	\$	4,268.39	\$	19,463.25	-78.07%
750	1040	40000	0000	Salaries - FT	\$	2,100.52	\$	19,960.65	-89.48%
750	6810	40000	0000	Salaries - FT	\$	1,253.30	\$	20,076.91	-93.76%
750	6885	40000	0000	Salaries - FT	\$	13,003.88	\$	89,733.78	-85.51%
100	6875	40500	0000	Salaries On Call	\$	960.00	\$	4,488.00	-78.61%
221	6870	40500	0000	Salaries-On Call	\$	3,038.57	\$	12,560.23	-75.81%
270	6870	40500	0000	Salaries-On Call	\$	816.00	\$	4,296.00	-81.01%
270	6875	40500	0000	Salaries-On Call	\$	1,334.57	\$	8,794.93	-84.83%
600	6890	40500	0000	Salaries-On Call	\$	1,392.00	\$	4,299.00	-67.62%
600	6895	40500	0000	Salaries-On Call	\$	3,686.57	\$	17,797.93	-79.29%
710	6850	40500	0000	Salaries-On Call	\$	3,510.52	\$	19,495.63	-81.99%
720	6860	40500	0000	Salaries-On Call	\$	4,145.57	\$	20,137.93	-79.41%
730	6865	40500	0000	Salaries-On Call	\$	-	\$	-	0.00%
750	6885	40500	0000	Salaries-On Call	\$	3,350.57	\$	15,586.93	-78.50%
100	3140	40550	0000	Safety Allowance	\$	5,500.01	\$	28,934.53	-80.99%
100	4150	40550	0000	Safety Allowance	\$	15,440.61	\$	35,455.75	-56.45%
100	6875	40550	0000	Safety Allowance	\$	-	\$	-	0.00%
253	4150	40550	0000	Safety Allowance	\$	767.98	\$	1,408.39	-45.47%
600	6890	40550	0000	Safety Allowance	\$	-	\$	-	0.00%
100	1010	41000	0000	Salaries- Elect City Council	\$	8,330.79	\$	40,144.24	-79.25%
100	1030	41000	0000	Salaries- Elect City Treasurer	\$	2,570.00	\$	600.00	328.33%
248	4210	41000	0000	Contract Personnel	\$	2,100.00	\$	8,400.00	-75.00%
100	3140	42010	0000	Reserves	\$	750.00	\$	5,850.00	-87.18%
100	2030	43000	0000	Salaries - PT	\$	-	\$	-	0.00%
100	4810	43000	0000	Salaries - PT	\$	61.80	\$	-	100.00%
100	4812	43000	0000	Salaries - PT	\$	5,579.39	\$	14,349.58	-61.12%
100	4813	43000	0000	Salaries - PT	\$	2,809.08	\$	37,405.95	-92.49%
100	4814	43000	0000	Salaries - PT	\$	69,171.03	\$	93,747.67	-26.22%
100	4816	43000	0000	Salaries - PT	\$	877.01	\$	2,783.09	-68.49%
100	4818	43000	0000	Salaries - PT	\$	43,974.82	\$	85,012.74	-48.27%
100	5012	43000	0000	Salaries - PT	\$	32,223.35	\$	137,837.04	-76.62%
100	5012	43000	CLLS	Salaries - PT	\$	4,929.11	\$	19,934.73	-75.27%
100	5012	43000	FOLL	Salaries - PT	\$	778.24	\$	3,944.25	-80.27%
100	6875	43000	0000	Salaries - PT	\$	19,982.80	\$	46,824.18	-57.32%
223	6830	43000	0000	Salaries - PT	\$	-	\$	932.80	-100.00%
248	6830	43000	0000	Salaries - PT	\$	-	\$	8,435.97	-100.00%
270	6875	43000	0000	Salaries - PT	\$	-	\$	-	0.00%
600	2020	43000	0000	Salaries - PT	\$	4,445.51	\$	20,897.92	-78.73%
600	4020	43000	0000	Salaries-Seasonal	\$	5,628.25	\$	295.13	1807.04%
600	4060	43000	0000	Salaries - PT	\$	4,582.75	\$	26,710.42	-82.84%
600	6895	43000	0000	Salaries - PT	\$	-	\$	20,180.79	-100.00%
710	6810	43000	0000	Salaries - PT	\$	1,587.60	\$	6,326.28	-74.90%
710	6830	43000	0000	Salaries - PT	\$	-	\$	932.80	-100.00%
720	6830	43000	0000	Salaries - PT	\$	-	\$	932.80	-100.00%
730	6810	43000	0000	Salaries - PT	\$	1,587.59	\$	6,326.25	-74.90%
730	6865	43000	0000	Salaries - PT	\$	-	\$	30,895.63	-100.00%
100	3140	44000	0000	Salaries - OT	\$	203,209.52	\$	732,797.63	-72.27%
100	4150	44000	0000	Salaries - OT	\$	56,880.05	\$	261,299.32	-78.23%
100	4210	44000	0000	Salaries - OT	\$	67.19	\$	96.55	-30.41%
100	4230	44000	0000	Salaries - OT	\$	-	\$	-	0.00%

City of Lincoln
 Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
 September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>	
100	4814	44000	0000	Salaries - OT	\$ 275.57	\$ 15.41	1688.25%
100	4818	44000	0000	Salaries - OT	\$ 9.00	\$ -	100.00%
100	6875	44000	0000	Salaries - OT	\$ 1,302.93	\$ 4,407.30	-70.44%
221	6870	44000	0000	Salaries - OT	\$ 3,065.69	\$ 17,464.51	-82.45%
223	4020	44000	0000	Salaries - OT	\$ 539.13	\$ 718.85	-25.00%
223	6810	44000	0000	Salaries - OT	\$ 42.83	\$ 292.31	-85.35%
223	6830	44000	0000	Salaries - OT	\$ 197.09	\$ 1,194.70	-83.50%
248	4020	44000	0000	Salaries - OT	\$ 539.13	\$ 718.85	-25.00%
248	4210	44000	0000	Salaries - OT	\$ 201.57	\$ 289.60	-30.40%
248	4230	44000	0000	Salaries - OT	\$ -	\$ -	0.00%
248	6830	44000	0000	Salaries - OT	\$ 133.88	\$ 2,946.36	-95.46%
253	4150	44000	0000	Salaries - OT	\$ 6,759.16	\$ 9,790.35	-30.96%
270	6810	44000	0000	Salaries - OT	\$ 42.82	\$ 292.29	-85.35%
270	6870	44000	0000	Salaries - OT	\$ 989.13	\$ 2,532.80	-60.95%
270	6875	44000	0000	Salaries - OT	\$ 3,065.38	\$ 15,500.16	-80.22%
600	4030	44000	0000	Salaries - OT	\$ 1,363.06	\$ 10,216.48	-86.66%
600	4060	44000	0000	Salaries - OT	\$ 2,904.81	\$ 14,369.24	-79.78%
600	6890	44000	0000	Salaries - OT	\$ 1,368.06	\$ 3,608.06	-62.08%
600	6895	44000	0000	Salaries - OT	\$ 517.46	\$ 2,083.46	-75.16%
710	4020	44000	0000	Salaries - OT	\$ 539.13	\$ 718.85	-25.00%
710	4070	44000	0000	Salaries - OT	\$ 17.18	\$ 30,827.50	-99.94%
710	6810	44000	0000	Salaries - OT	\$ 152.46	\$ 876.84	-82.61%
710	6830	44000	0000	Salaries - OT	\$ 426.65	\$ 4,515.74	-90.55%
710	6850	44000	0000	Salaries - OT	\$ 15,930.72	\$ 52,937.03	-69.91%
720	4020	44000	0000	Salaries - OT	\$ 539.14	\$ 718.85	-25.00%
720	4070	44000	0000	Salaries - OT	\$ 17.18	\$ 2,834.08	-99.39%
720	6810	44000	0000	Salaries - OT	\$ 152.47	\$ 876.84	-82.61%
720	6830	44000	0000	Salaries - OT	\$ 301.56	\$ 2,440.13	-87.64%
720	6860	44000	0000	Salaries - OT	\$ 6,960.37	\$ 42,672.67	-83.69%
730	4070	44000	0000	Salaries - OT	\$ 17.19	\$ 2,827.77	-99.39%
730	6810	44000	0000	Salaries - OT	\$ 66.84	\$ 292.29	-77.13%
730	6830	44000	0000	Salaries - OT	\$ 29.40	\$ -	100.00%
730	6865	44000	0000	Salaries - OT	\$ 9,426.61	\$ 50,349.63	-81.28%
750	6810	44000	0000	Salaries - OT	\$ 42.82	\$ 292.29	-85.35%
750	6885	44000	0000	Salaries - OT	\$ 4,681.58	\$ 16,940.61	-72.36%
100	1010	48050	0000	Retirement	\$ 243.91	\$ 3,119.37	-92.18%
100	1040	48050	0000	Retirement	\$ 1,344.36	\$ 7,966.02	-83.12%
100	2030	48050	0000	Retirement	\$ 945.33	\$ 4,317.84	-78.11%
100	3140	48050	0000	Retirement	\$ 85,288.13	\$ 373,866.69	-77.19%
100	4150	48050	0000	Retirement	\$ 99,147.01	\$ 417,461.45	-76.25%
100	4210	48050	0000	Retirement	\$ 1,514.26	\$ 5,317.72	-71.52%
100	4220	48050	0000	Retirement	\$ 1,310.11	\$ 3,772.05	-65.27%
100	4225	48050	0000	Retirement	\$ 425.62	\$ 1,252.47	-66.02%
100	4230	48050	0000	Retirement	\$ 1,085.36	\$ 2,900.23	-62.58%
100	4810	48050	0000	Retirement	\$ 1,697.79	\$ 7,428.15	-77.14%
100	4812	48050	0000	Retirement	\$ 181.64	\$ 797.71	-77.23%
100	4813	48050	0000	Retirement	\$ 418.93	\$ 1,884.44	-77.77%
100	4814	48050	0000	Retirement	\$ 635.44	\$ 2,405.83	-73.59%
100	4816	48050	0000	Retirement	\$ 403.58	\$ 1,693.85	-76.17%
100	4817	48050	0000	Retirement	\$ 167.79	\$ 850.45	-80.27%
100	4818	48050	0000	Retirement	\$ 86.70	\$ 354.40	-75.54%
100	5012	48050	0000	Retirement	\$ 2,505.36	\$ 10,699.00	-76.58%
100	5012	48050	CLLS	Retirement	\$ 196.42	\$ 697.57	-71.84%
100	5012	48050	FOLL	Retirement	\$ 26.60	\$ 102.24	-73.98%
100	6875	48050	0000	Retirement	\$ 1,241.13	\$ 4,873.60	-74.53%
221	6870	48050	0000	Retirement	\$ 5,402.48	\$ 23,409.28	-76.92%
223	4020	48050	0000	Retirement	\$ 255.26	\$ 39.22	550.84%
223	6810	48050	0000	Retirement	\$ 1,739.30	\$ 5,240.24	-66.81%
223	6830	48050	0000	Retirement	\$ 293.04	\$ 1,570.16	-81.34%
248	1040	48050	0000	Retirement	\$ 150.90	\$ 493.22	-69.41%
248	4020	48050	0000	Retirement	\$ 255.25	\$ 39.22	550.82%
248	4210	48050	0000	Retirement	\$ 1,872.52	\$ 7,268.88	-74.24%
248	4220	48050	0000	Retirement	\$ 2,619.97	\$ 9,303.62	-71.84%
248	4225	48050	0000	Retirement	\$ 1,276.73	\$ 3,757.40	-66.02%
248	4230	48050	0000	Retirement	\$ 445.05	\$ 2,035.81	-78.14%
248	6830	48050	0000	Retirement	\$ 479.78	\$ 11,613.80	-95.87%
253	4150	48050	0000	Retirement	\$ 2,331.39	\$ 8,264.60	-71.79%
270	6810	48050	0000	Retirement	\$ 455.81	\$ 1,594.78	-71.42%

City of Lincoln
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September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>		
270	6830	48050	0000	Retirement	\$	-	\$	785.06	-100.00%
270	6870	48050	0000	Retirement	\$	500.42	\$	1,982.36	-74.76%
270	6875	48050	0000	Retirement	\$	4,270.35	\$	19,004.57	-77.53%
298	6870	48050	0353	Retirement	\$	30.14	\$	67.79	-55.54%
298	6870	48050	0354	Retirement	\$	227.27	\$	-	100.00%
600	1040	48050	0000	Retirement	\$	131.68	\$	25.71	412.17%
600	2010	48050	0000	Retirement	\$	1,364.62	\$	7,791.82	-82.49%
600	2020	48050	0000	Retirement	\$	2,501.67	\$	12,392.23	-79.81%
600	2040	48050	0000	Retirement	\$	3,496.34	\$	14,802.55	-76.38%
600	4010	48050	0000	Retirement	\$	2,491.32	\$	12,734.15	-80.44%
600	4020	48050	0000	Retirement	\$	558.24	\$	-	100.00%
600	4030	48050	0000	Retirement	\$	3,935.23	\$	15,944.13	-75.32%
600	4060	48050	0000	Retirement	\$	(821.73)	\$	16,320.59	-105.03%
600	6890	48050	0000	Retirement	\$	1,849.78	\$	5,458.89	-66.11%
600	6895	48050	0000	Retirement	\$	7,536.84	\$	30,530.33	-75.31%
710	1040	48050	0000	Retirement	\$	433.45	\$	1,250.73	-65.34%
710	4010	48050	0000	Retirement	\$	71.97	\$	834.31	-91.37%
710	4020	48050	0000	Retirement	\$	255.25	\$	39.22	550.82%
710	4070	48050	0000	Retirement	\$	1,594.96	\$	5,940.43	-73.15%
710	6810	48050	0000	Retirement	\$	2,424.09	\$	6,181.60	-60.79%
710	6830	48050	0000	Retirement	\$	628.33	\$	3,024.97	-79.23%
710	6850	48050	0000	Retirement	\$	11,388.51	\$	36,788.41	-69.04%
720	1040	48050	0000	Retirement	\$	238.69	\$	414.91	-42.47%
720	4020	48050	0000	Retirement	\$	255.24	\$	39.21	550.96%
720	4070	48050	0000	Retirement	\$	1,594.79	\$	5,737.81	-72.21%
720	6810	48050	0000	Retirement	\$	2,174.09	\$	5,109.33	-57.45%
720	6830	48050	0000	Retirement	\$	440.33	\$	2,235.47	-80.30%
720	6860	48050	0000	Retirement	\$	6,115.82	\$	28,484.04	-78.53%
730	1040	48050	0000	Retirement	\$	43.90	\$	104.01	-57.79%
730	4070	48050	0000	Retirement	\$	1,595.07	\$	5,689.70	-71.97%
730	6810	48050	0000	Retirement	\$	2,074.14	\$	4,666.86	-55.56%
730	6830	48050	0000	Retirement	\$	57.34	\$	193.53	-70.37%
730	6865	48050	0000	Retirement	\$	11,053.66	\$	45,669.20	-75.80%
740	6810	48050	0000	Retirement	\$	216.89	\$	903.64	-76.00%
750	1040	48050	0000	Retirement	\$	43.91	\$	485.90	-90.96%
750	6810	48050	0000	Retirement	\$	49.95	\$	596.64	-91.63%
750	6885	48050	0000	Retirement	\$	1,346.78	\$	8,320.37	-83.81%
100	1010	48055	0000	PERS Unfunded	\$	19,856.00	\$	28,967.54	-31.45%
100	1040	48055	0000	PERS Unfunded	\$	19,856.00	\$	14,513.67	36.81%
100	2030	48055	0000	PERS Unfunded	\$	64.00	\$	30.86	107.39%
100	3140	48055	0000	PERS Unfunded	\$	228,589.00	\$	176,982.07	29.16%
100	4150	48055	0000	PERS Unfunded	\$	349,245.00	\$	270,123.58	29.29%
100	4210	48055	0000	PERS Unfunded	\$	174.00	\$	105.12	65.53%
100	4220	48055	0000	PERS Unfunded	\$	4,980.00	\$	3,635.89	36.97%
100	4225	48055	0000	PERS Unfunded	\$	64.00	\$	30.86	107.39%
100	4230	48055	0000	PERS Unfunded	\$	396.00	\$	26,069.44	-98.48%
100	4810	48055	0000	PERS Unfunded	\$	20,360.00	\$	14,723.91	38.28%
100	5012	48055	0000	PERS Unfunded	\$	20,048.00	\$	14,606.25	37.26%
100	6875	48055	0000	PERS Unfunded	\$	19,792.00	\$	14,482.81	36.66%
221	6870	48055	0000	PERS Unfunded	\$	49,407.00	\$	36,343.00	35.95%
223	6810	48055	0000	PERS Unfunded	\$	9,934.00	\$	-	100.00%
248	4210	48055	0000	PERS Unfunded	\$	238.00	\$	178.73	33.16%
248	4220	48055	0000	PERS Unfunded	\$	15,096.00	\$	14,646.60	3.07%
248	4225	48055	0000	PERS Unfunded	\$	64.00	\$	195.20	-67.21%
248	4230	48055	0000	PERS Unfunded	\$	44.00	\$	3,806.47	-98.84%
270	6810	48055	0000	PERS Unfunded	\$	2,027.00	\$	33.04	6034.99%
270	6870	48055	0000	PERS Unfunded	\$	64.00	\$	34.11	87.63%
270	6875	48055	0000	PERS Unfunded	\$	58,386.00	\$	47,251.85	23.56%
600	2010	48055	0000	PERS Unfunded	\$	19,856.00	\$	14,513.66	36.81%
600	2020	48055	0000	PERS Unfunded	\$	660.00	\$	476.43	38.53%
600	2040	48055	0000	PERS Unfunded	\$	39,584.00	\$	28,965.60	36.66%
600	4010	48055	0000	PERS Unfunded	\$	39,584.00	\$	28,965.60	36.66%
600	4020	48055	0000	PERS Unfunded	\$	-	\$	-	0.00%
600	4030	48055	0000	PERS Unfunded	\$	39,584.00	\$	28,965.60	36.66%
600	4060	48055	0000	PERS Unfunded	\$	20,268.00	\$	29,175.85	-30.53%
600	6830	48055	0000	PERS Unfunded	\$	604.00	\$	29,268.43	-97.94%
600	6890	48055	0000	PERS Unfunded	\$	20,846.00	\$	15,207.09	37.08%
600	6895	48055	0000	PERS Unfunded	\$	79,232.00	\$	57,962.08	36.70%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>		
710	4070	48055	0000	PERS Unfunded	\$	19,839.00	\$	17,393.37	14.06%
710	6810	48055	0000	PERS Unfunded	\$	10,000.00	\$	4,862.05	105.67%
710	6850	48055	0000	PERS Unfunded	\$	148,542.00	\$	96,117.58	54.54%
720	4070	48055	0000	PERS Unfunded	\$	19,833.00	\$	16,555.63	19.80%
720	6810	48055	0000	PERS Unfunded	\$	8,014.00	\$	3,101.14	158.42%
720	6860	48055	0000	PERS Unfunded	\$	59,788.00	\$	53,416.23	11.93%
730	4070	48055	0000	PERS Unfunded	\$	19,833.00	\$	15,708.83	26.25%
730	6810	48055	0000	PERS Unfunded	\$	8,001.00	\$	2,963.56	169.98%
730	6865	48055	0000	PERS Unfunded	\$	138,992.00	\$	102,357.61	35.79%
740	6810	48055	0000	PERS Unfunded	\$	44.00	\$	29.90	47.16%
750	6810	48055	0000	PERS Unfunded	\$	1,986.00	\$	6.69	29586.10%
750	6885	48055	0000	PERS Unfunded	\$	19,792.00	\$	33,467.31	-40.86%
100	1010	48060	0000	Workers Comp	\$	24.63	\$	105.23	-76.59%
100	1030	48060	0000	Workers Comp	\$	7.61	\$	1.61	372.67%
100	1040	48060	0000	Workers Comp	\$	204.07	\$	1,148.58	-82.23%
100	2030	48060	0000	Workers Comp	\$	381.45	\$	1,602.61	-76.20%
100	3140	48060	0000	Workers Comp	\$	35,342.38	\$	140,685.59	-74.88%
100	4150	48060	0000	Workers Comp	\$	23,402.93	\$	73,248.11	-68.05%
100	4210	48060	0000	Workers Comp	\$	91.20	\$	1,335.95	-93.17%
100	4220	48060	0000	Workers Comp	\$	64.08	\$	399.77	-83.97%
100	4225	48060	0000	Workers Comp	\$	169.94	\$	445.56	-61.86%
100	4230	48060	0000	Workers Comp	\$	430.98	\$	778.63	-44.65%
100	4810	48060	0000	Workers Comp	\$	280.55	\$	1,112.67	-74.79%
100	4812	48060	0000	Workers Comp	\$	137.05	\$	433.89	-68.41%
100	4813	48060	0000	Workers Comp	\$	194.82	\$	1,136.27	-82.85%
100	4814	48060	0000	Workers Comp	\$	1,238.52	\$	2,057.26	-39.80%
100	4816	48060	0000	Workers Comp	\$	124.36	\$	546.59	-77.25%
100	4817	48060	0000	Workers Comp	\$	20.46	\$	93.51	-78.12%
100	4818	48060	0000	Workers Comp	\$	713.21	\$	1,258.30	-43.32%
100	5012	48060	0000	Workers Comp	\$	164.47	\$	660.11	-75.08%
100	5012	48060	CLLS	Workers Comp	\$	14.58	\$	48.79	-70.12%
100	5012	48060	FOLL	Workers Comp	\$	2.31	\$	10.28	-77.53%
100	6875	48060	0000	Workers Comp	\$	1,172.23	\$	3,986.62	-70.60%
221	6870	48060	0000	Workers Comp	\$	4,845.54	\$	19,697.00	-75.40%
223	4020	48060	0000	Workers Comp	\$	63.88	\$	19.93	220.52%
223	6810	48060	0000	Workers Comp	\$	669.79	\$	2,710.77	-75.29%
223	6830	48060	0000	Workers Comp	\$	99.17	\$	547.31	-81.88%
248	1040	48060	0000	Workers Comp	\$	23.59	\$	54.35	-56.60%
248	4020	48060	0000	Workers Comp	\$	63.85	\$	19.93	220.37%
248	4210	48060	0000	Workers Comp	\$	124.17	\$	1,500.25	-91.72%
248	4220	48060	0000	Workers Comp	\$	113.32	\$	595.81	-80.98%
248	4225	48060	0000	Workers Comp	\$	509.79	\$	1,336.72	-61.86%
248	4230	48060	0000	Workers Comp	\$	383.41	\$	644.58	-40.52%
248	6830	48060	0000	Workers Comp	\$	89.00	\$	3,047.30	-97.08%
253	4150	48060	0000	Workers Comp	\$	798.50	\$	2,427.92	-67.11%
270	6810	48060	0000	Workers Comp	\$	50.37	\$	288.22	-82.52%
270	6830	48060	0000	Workers Comp	\$	-	\$	701.24	-100.00%
270	6870	48060	0000	Workers Comp	\$	887.74	\$	3,225.36	-72.48%
270	6875	48060	0000	Workers Comp	\$	2,399.78	\$	12,418.62	-80.68%
298	6870	48060	0353	Workers Comp	\$	47.85	\$	98.97	-51.65%
298	6870	48060	0354	Workers Comp	\$	90.76	\$	-	100.00%
600	1040	48060	0000	Workers Comp	\$	18.77	\$	1.75	972.57%
600	2010	48060	0000	Workers Comp	\$	726.32	\$	1,174.40	-38.15%
600	2020	48060	0000	Workers Comp	\$	146.90	\$	682.90	-78.49%
600	2040	48060	0000	Workers Comp	\$	101.60	\$	427.17	-76.22%
600	4010	48060	0000	Workers Comp	\$	124.70	\$	403.65	-69.11%
600	4020	48060	0000	Workers Comp	\$	239.55	\$	0.78	30611.54%
600	4030	48060	0000	Workers Comp	\$	123.71	\$	488.46	-74.67%
600	4060	48060	0000	Workers Comp	\$	210.35	\$	932.23	-77.44%
600	6890	48060	0000	Workers Comp	\$	1,751.16	\$	3,704.13	-52.72%
600	6895	48060	0000	Workers Comp	\$	5,555.67	\$	22,397.14	-75.19%
710	1040	48060	0000	Workers Comp	\$	65.88	\$	136.40	-51.70%
710	4010	48060	0000	Workers Comp	\$	2.09	\$	32.52	-93.57%
710	4020	48060	0000	Workers Comp	\$	63.90	\$	19.93	220.62%
710	4070	48060	0000	Workers Comp	\$	58.97	\$	250.86	-76.49%
710	6810	48060	0000	Workers Comp	\$	1,196.29	\$	2,831.92	-57.76%
710	6830	48060	0000	Workers Comp	\$	209.81	\$	1,000.48	-79.03%
710	6850	48060	0000	Workers Comp	\$	8,476.80	\$	26,261.48	-67.72%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

					<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
720	1040	48060	0000	Workers Comp	\$ 36.08	\$ 45.11	-20.02%
720	4020	48060	0000	Workers Comp	\$ 63.86	\$ 19.93	220.42%
720	4070	48060	0000	Workers Comp	\$ 59.03	\$ 183.79	-67.88%
720	6810	48060	0000	Workers Comp	\$ 1,015.80	\$ 2,079.49	-51.15%
720	6830	48060	0000	Workers Comp	\$ 149.59	\$ 740.82	-79.81%
720	6860	48060	0000	Workers Comp	\$ 5,888.29	\$ 25,719.27	-77.11%
730	1040	48060	0000	Workers Comp	\$ 6.22	\$ 10.91	-42.99%
730	4070	48060	0000	Workers Comp	\$ 59.07	\$ 182.45	-67.62%
730	6810	48060	0000	Workers Comp	\$ 1,012.88	\$ 2,064.95	-50.95%
730	6830	48060	0000	Workers Comp	\$ 16.12	\$ 37.92	-57.49%
730	6865	48060	0000	Workers Comp	\$ 6,227.06	\$ 25,986.90	-76.04%
740	6810	48060	0000	Workers Comp	\$ 12.62	\$ 51.08	-75.29%
750	1040	48060	0000	Workers Comp	\$ 6.25	\$ 52.66	-88.13%
750	6810	48060	0000	Workers Comp	\$ 3.80	\$ 217.67	-98.25%
750	6885	48060	0000	Workers Comp	\$ 592.06	\$ 3,083.47	-80.80%
100	1040	48065	0000	OPEB	\$ -	\$ 7,792.00	-100.00%
100	2030	48065	0000	OPEB	\$ -	\$ 5,994.00	-100.00%
100	3140	48065	0000	OPEB	\$ -	\$ 119,880.00	-100.00%
100	4150	48065	0000	OPEB	\$ -	\$ 191,808.00	-100.00%
100	4210	48065	0000	OPEB	\$ -	\$ 8,991.00	-100.00%
100	4220	48065	0000	OPEB	\$ -	\$ 5,994.00	-100.00%
100	4225	48065	0000	OPEB	\$ -	\$ 2,997.00	-100.00%
100	4230	48065	0000	OPEB	\$ -	\$ 7,792.00	-100.00%
100	4810	48065	0000	OPEB	\$ -	\$ 29,970.00	-100.00%
100	5012	48065	0000	OPEB	\$ -	\$ 29,970.00	-100.00%
100	6875	48065	0000	OPEB	\$ -	\$ 5,994.00	-100.00%
221	6870	48065	0000	OPEB	\$ -	\$ 41,958.00	-100.00%
223	6810	48065	0000	OPEB	\$ -	\$ 5,095.00	-100.00%
223	6830	48065	0000	OPEB	\$ -	\$ 2,997.00	-100.00%
248	1040	48065	0000	OPEB	\$ -	\$ 599.00	-100.00%
248	4210	48065	0000	OPEB	\$ -	\$ 14,985.00	-100.00%
248	4220	48065	0000	OPEB	\$ -	\$ 11,988.00	-100.00%
248	4225	48065	0000	OPEB	\$ -	\$ 8,991.00	-100.00%
248	4230	48065	0000	OPEB	\$ -	\$ 4,196.00	-100.00%
248	6830	48065	0000	OPEB	\$ -	\$ 14,685.00	-100.00%
270	6810	48065	0000	OPEB	\$ -	\$ 3,596.00	-100.00%
270	6830	48065	0000	OPEB	\$ -	\$ 1,199.00	-100.00%
270	6870	48065	0000	OPEB	\$ -	\$ 5,994.00	-100.00%
270	6875	48065	0000	OPEB	\$ -	\$ 23,676.00	-100.00%
600	1040	48065	0000	OPEB	\$ -	\$ -	0.00%
600	2010	48065	0000	OPEB	\$ -	\$ 11,988.00	-100.00%
600	2020	48065	0000	OPEB	\$ -	\$ 17,982.00	-100.00%
600	2040	48065	0000	OPEB	\$ -	\$ 11,988.00	-100.00%
600	4010	48065	0000	OPEB	\$ -	\$ 11,988.00	-100.00%
600	4020	48065	0000	OPEB	\$ -	\$ -	0.00%
600	4030	48065	0000	OPEB	\$ -	\$ 11,988.00	-100.00%
600	4060	48065	0000	OPEB	\$ -	\$ 29,970.00	-100.00%
600	6890	48065	0000	OPEB	\$ -	\$ 6,294.00	-100.00%
600	6895	48065	0000	OPEB	\$ -	\$ 29,970.00	-100.00%
710	1040	48065	0000	OPEB	\$ -	\$ 1,499.00	-100.00%
710	4070	48065	0000	OPEB	\$ -	\$ 6,514.00	-100.00%
710	6810	48065	0000	OPEB	\$ -	\$ 6,893.00	-100.00%
710	6830	48065	0000	OPEB	\$ -	\$ 5,994.00	-100.00%
710	6850	48065	0000	OPEB	\$ -	\$ 50,949.00	-100.00%
720	1040	48065	0000	OPEB	\$ -	\$ 480.00	-100.00%
720	4070	48065	0000	OPEB	\$ -	\$ 6,514.00	-100.00%
720	6810	48065	0000	OPEB	\$ -	\$ 6,593.00	-100.00%
720	6830	48065	0000	OPEB	\$ -	\$ 4,496.00	-100.00%
720	6860	48065	0000	OPEB	\$ -	\$ 38,961.00	-100.00%
730	1040	48065	0000	OPEB	\$ -	\$ 120.00	-100.00%
730	4070	48065	0000	OPEB	\$ -	\$ 6,453.00	-100.00%
730	6810	48065	0000	OPEB	\$ -	\$ 5,395.00	-100.00%
730	6830	48065	0000	OPEB	\$ -	\$ 599.00	-100.00%
730	6865	48065	0000	OPEB	\$ -	\$ 83,916.00	-100.00%
740	6810	48065	0000	OPEB	\$ -	\$ 1,199.00	-100.00%
750	1040	48065	0000	OPEB	\$ -	\$ 599.00	-100.00%
750	6810	48065	0000	OPEB	\$ -	\$ 1,199.00	-100.00%
750	6885	48065	0000	OPEB	\$ -	\$ 5,994.00	-100.00%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>			<u>June 30, 2019</u>	<u>Variance</u>	
100	1010	48070	0000	Med/Den/Life Ins	\$	3,369.55	\$	17,388.65	-80.62%
100	1040	48070	0000	Med/Den/Life Ins	\$	1,106.67	\$	8,332.15	-86.72%
100	2030	48070	0000	Med/Den/Life Ins	\$	3,822.38	\$	19,907.74	-80.80%
100	3140	48070	0000	Med/Den/Life Ins	\$	70,687.46	\$	367,970.68	-80.79%
100	4150	48070	0000	Med/Den/Life Ins	\$	64,782.90	\$	359,147.58	-81.96%
100	4210	48070	0000	Med/Den/Life Ins	\$	4,939.02	\$	22,468.15	-78.02%
100	4220	48070	0000	Med/Den/Life Ins	\$	1,470.86	\$	11,344.82	-87.03%
100	4225	48070	0000	Med/Den/Life Ins	\$	1,338.91	\$	2,324.82	-42.41%
100	4230	48070	0000	Med/Den/Life Ins	\$	2,105.77	\$	4,774.43	-55.89%
100	4810	48070	0000	Med/Den/Life Ins	\$	4,457.39	\$	13,254.90	-66.37%
100	4812	48070	0000	Med/Den/Life Ins	\$	56.63	\$	267.10	-78.80%
100	4813	48070	0000	Med/Den/Life Ins	\$	154.85	\$	720.38	-78.50%
100	4814	48070	0000	Med/Den/Life Ins	\$	53.66	\$	220.82	-75.70%
100	4816	48070	0000	Med/Den/Life Ins	\$	2,692.98	\$	4,441.80	-39.37%
100	4817	48070	0000	Med/Den/Life Ins	\$	781.84	\$	2,889.67	-72.94%
100	4818	48070	0000	Med/Den/Life Ins	\$	17.34	\$	1,874.74	-99.08%
100	5012	48070	0000	Med/Den/Life Ins	\$	7,307.58	\$	39,215.73	-81.37%
100	5012	48070	CLLS	Med/Den/Life Ins	\$	9.55	\$	2,805.36	-99.66%
100	5012	48070	FOLL	Med/Den/Life Ins	\$	291.14	\$	546.45	-46.72%
100	6875	48070	0000	Med/Den/Life Ins	\$	3,809.12	\$	19,839.16	-80.80%
221	6870	48070	0000	Med/Den/Life Ins	\$	14,348.00	\$	71,650.03	-79.97%
223	4020	48070	0000	Med/Den/Life Ins	\$	945.41	\$	315.04	200.09%
223	4060	48070	0000	Med/Den/Life Ins	\$	-	\$	-	0.00%
223	6810	48070	0000	Med/Den/Life Ins	\$	1,074.22	\$	5,483.41	-80.41%
223	6830	48070	0000	Med/Den/Life Ins	\$	1,101.98	\$	8,264.95	-86.67%
248	1040	48070	0000	Med/Den/Life Ins	\$	153.30	\$	212.79	-27.96%
248	4020	48070	0000	Med/Den/Life Ins	\$	945.43	\$	315.04	200.10%
248	4060	48070	0000	Med/Den/Life Ins	\$	-	\$	-	0.00%
248	4210	48070	0000	Med/Den/Life Ins	\$	7,956.96	\$	32,924.31	-75.83%
248	4220	48070	0000	Med/Den/Life Ins	\$	4,148.62	\$	24,599.61	-83.14%
248	4225	48070	0000	Med/Den/Life Ins	\$	4,016.60	\$	6,974.50	-42.41%
248	4230	48070	0000	Med/Den/Life Ins	\$	1,783.51	\$	2,620.44	-31.94%
248	6830	48070	0000	Med/Den/Life Ins	\$	1,072.98	\$	30,418.19	-96.47%
253	4150	48070	0000	Med/Den/Life Ins	\$	3,866.53	\$	20,136.29	-80.80%
270	6810	48070	0000	Med/Den/Life Ins	\$	562.12	\$	2,959.59	-81.01%
270	6830	48070	0000	Med/Den/Life Ins	\$	-	\$	3,762.81	-100.00%
270	6870	48070	0000	Med/Den/Life Ins	\$	3,809.12	\$	19,839.16	-80.80%
270	6875	48070	0000	Med/Den/Life Ins	\$	9,685.65	\$	51,201.97	-81.08%
298	6870	48070	0353	Med/Den/Life Ins	\$	157.39	\$	323.18	-51.30%
298	6870	48070	0354	Med/Den/Life Ins	\$	1,082.07	\$	-	100.00%
600	1040	48070	0000	Med/Den/Life Ins	\$	56.05	\$	13.19	324.94%
600	2010	48070	0000	Med/Den/Life Ins	\$	2,057.22	\$	19,403.89	-89.40%
600	2020	48070	0000	Med/Den/Life Ins	\$	6,455.26	\$	38,057.03	-83.04%
600	2040	48070	0000	Med/Den/Life Ins	\$	6,040.76	\$	31,420.45	-80.77%
600	4010	48070	0000	Med/Den/Life Ins	\$	3,843.14	\$	16,246.71	-76.35%
600	4020	48070	0000	Med/Den/Life Ins	\$	1,573.91	\$	-	100.00%
600	4030	48070	0000	Med/Den/Life Ins	\$	6,842.74	\$	35,585.24	-80.77%
600	4060	48070	0000	Med/Den/Life Ins	\$	11,563.38	\$	53,001.82	-78.18%
600	6890	48070	0000	Med/Den/Life Ins	\$	4,143.36	\$	20,666.18	-79.95%
600	6895	48070	0000	Med/Den/Life Ins	\$	13,669.17	\$	71,071.11	-80.77%
710	1040	48070	0000	Med/Den/Life Ins	\$	362.67	\$	527.24	-31.21%
710	4010	48070	0000	Med/Den/Life Ins	\$	299.81	\$	3,907.30	-92.33%
710	4020	48070	0000	Med/Den/Life Ins	\$	945.37	\$	315.01	200.11%
710	4070	48070	0000	Med/Den/Life Ins	\$	3,067.71	\$	18,640.96	-83.54%
710	6810	48070	0000	Med/Den/Life Ins	\$	3,002.88	\$	9,355.26	-67.90%
710	6830	48070	0000	Med/Den/Life Ins	\$	2,767.94	\$	17,127.40	-83.84%
710	6850	48070	0000	Med/Den/Life Ins	\$	22,859.18	\$	106,676.50	-78.57%
720	1040	48070	0000	Med/Den/Life Ins	\$	190.66	\$	186.27	2.36%
720	4020	48070	0000	Med/Den/Life Ins	\$	945.37	\$	315.02	200.10%
720	4070	48070	0000	Med/Den/Life Ins	\$	3,066.94	\$	17,017.15	-81.98%
720	6810	48070	0000	Med/Den/Life Ins	\$	2,851.60	\$	8,567.27	-66.72%
720	6830	48070	0000	Med/Den/Life Ins	\$	1,812.42	\$	12,158.63	-85.09%
720	6860	48070	0000	Med/Den/Life Ins	\$	21,762.47	\$	114,080.58	-80.92%
730	1040	48070	0000	Med/Den/Life Ins	\$	18.65	\$	39.72	-53.05%
730	4070	48070	0000	Med/Den/Life Ins	\$	3,068.04	\$	15,064.41	-79.63%
730	6810	48070	0000	Med/Den/Life Ins	\$	2,544.99	\$	6,986.82	-63.57%
730	6830	48070	0000	Med/Den/Life Ins	\$	154.36	\$	916.23	-83.15%
730	6865	48070	0000	Med/Den/Life Ins	\$	30,583.59	\$	145,906.82	-79.04%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>	
740	6810	48070	0000	Med/Den/Life Ins	\$ 764.47	\$ 3,974.96	-80.77%
750	1040	48070	0000	Med/Den/Life Ins	\$ 18.68	\$ 181.17	-89.69%
750	6810	48070	0000	Med/Den/Life Ins	\$ 153.31	\$ 936.21	-83.62%
750	6885	48070	0000	Med/Den/Life Ins	\$ 4,319.84	\$ 30,420.49	-85.80%
100	4060	48075	0000	Retiree Medical Insurance	\$ 77,081.88	\$ 281,566.35	-72.62%
223	4060	48075	0000	Retiree Medical Insurance	\$ 3,731.58	\$ 15,353.72	-75.70%
248	4060	48075	0000	Retiree Medical Insurance	\$ 35,992.47	\$ 136,688.00	-73.67%
270	4060	48075	0000	Retiree Medical Insurance	\$ 145.68	\$ 576.06	-74.71%
600	4060	48075	0000	Retiree Medical Insurance	\$ 24,044.84	\$ 74,278.69	-67.63%
710	4060	48075	0000	Retiree Medical Insurance	\$ 4,845.66	\$ 19,875.19	-75.62%
720	4060	48075	0000	Retiree Medical Insurance	\$ 5,787.33	\$ 23,577.86	-75.45%
730	4060	48075	0000	Retiree Medical Insurance	\$ 14,522.37	\$ 59,486.12	-75.59%
740	4060	48075	0000	Retiree Medical Insurance	\$ 10,201.29	\$ 32,418.62	-68.53%
750	4060	48075	0000	Retiree Medical Insurance	\$ 4,674.09	\$ 18,878.41	-75.24%
100	1040	48080	0000	SUI	\$ -	\$ 309.40	-100.00%
100	2030	48080	0000	SUI	\$ -	\$ 238.00	-100.00%
100	3140	48080	0000	SUI	\$ 25.50	\$ 4,994.90	-99.49%
100	4150	48080	0000	SUI	\$ 194.21	\$ 8,370.61	-97.68%
100	4210	48080	0000	SUI	\$ -	\$ 476.01	-100.00%
100	4220	48080	0000	SUI	\$ 94.99	\$ 220.05	-56.83%
100	4225	48080	0000	SUI	\$ -	\$ 59.50	-100.00%
100	4230	48080	0000	SUI	\$ -	\$ 774.69	-100.00%
100	4810	48080	0000	SUI	\$ 2.10	\$ 440.29	-99.52%
100	4812	48080	0000	SUI	\$ 157.60	\$ 579.70	-72.81%
100	4813	48080	0000	SUI	\$ 89.87	\$ 1,480.85	-93.93%
100	4814	48080	0000	SUI	\$ 2,281.14	\$ 3,929.66	-41.95%
100	4816	48080	0000	SUI	\$ 29.83	\$ 304.66	-90.21%
100	4817	48080	0000	SUI	\$ -	\$ 59.51	-100.00%
100	4818	48080	0000	SUI	\$ 1,243.55	\$ 2,808.72	-55.73%
100	5012	48080	0000	SUI	\$ 196.24	\$ 2,220.85	-91.16%
100	5012	48080	FOLL	SUI	\$ 3.76	\$ 55.20	-93.19%
100	6875	48080	0000	SUI	\$ 510.79	\$ 1,861.12	-72.55%
221	6870	48080	0000	SUI	\$ -	\$ 1,716.36	-100.00%
223	6810	48080	0000	SUI	\$ -	\$ 202.31	-100.00%
223	6830	48080	0000	SUI	\$ -	\$ 206.23	-100.00%
248	1040	48080	0000	SUI	\$ -	\$ 23.79	-100.00%
248	4210	48080	0000	SUI	\$ 71.40	\$ 1,223.30	-94.16%
248	4220	48080	0000	SUI	\$ 94.97	\$ 611.99	-84.48%
248	4225	48080	0000	SUI	\$ -	\$ 178.49	-100.00%
248	4230	48080	0000	SUI	\$ -	\$ 304.31	-100.00%
248	6830	48080	0000	SUI	\$ -	\$ 622.28	-100.00%
270	6810	48080	0000	SUI	\$ -	\$ 142.83	-100.00%
270	6830	48080	0000	SUI	\$ -	\$ 47.58	-100.00%
270	6870	48080	0000	SUI	\$ -	\$ 238.00	-100.00%
270	6875	48080	0000	SUI	\$ -	\$ 940.11	-100.00%
600	1040	48080	0000	SUI	\$ -	\$ -	0.00%
600	2010	48080	0000	SUI	\$ -	\$ 711.22	-100.00%
600	2020	48080	0000	SUI	\$ 49.48	\$ 1,016.07	-95.13%
600	2040	48080	0000	SUI	\$ -	\$ 475.99	-100.00%
600	4010	48080	0000	SUI	\$ 12.90	\$ 687.85	-98.12%
600	4020	48080	0000	SUI	\$ 191.36	\$ 10.03	1807.88%
600	4030	48080	0000	SUI	\$ -	\$ 476.00	-100.00%
600	4060	48080	0000	SUI	\$ 2.94	\$ 1,958.49	-99.85%
600	6890	48080	0000	SUI	\$ -	\$ 249.88	-100.00%
600	6895	48080	0000	SUI	\$ -	\$ 1,489.55	-100.00%
710	1040	48080	0000	SUI	\$ -	\$ 59.50	-100.00%
710	4070	48080	0000	SUI	\$ 142.28	\$ 486.05	-70.73%
710	6810	48080	0000	SUI	\$ 53.98	\$ 446.05	-87.90%
710	6830	48080	0000	SUI	\$ -	\$ 356.04	-100.00%
710	6850	48080	0000	SUI	\$ -	\$ 1,689.76	-100.00%
720	1040	48080	0000	SUI	\$ -	\$ 19.04	-100.00%
720	4070	48080	0000	SUI	\$ 142.22	\$ 365.87	-61.13%
720	6810	48080	0000	SUI	\$ -	\$ 261.79	-100.00%
720	6830	48080	0000	SUI	\$ -	\$ 296.51	-100.00%
720	6860	48080	0000	SUI	\$ -	\$ 1,547.01	-100.00%
730	1040	48080	0000	SUI	\$ -	\$ 4.77	-100.00%
730	4070	48080	0000	SUI	\$ 142.25	\$ 364.21	-60.94%
730	6810	48080	0000	SUI	\$ 53.98	\$ 386.52	-86.03%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

					<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
730	6830	48080	0000	SUI	\$ -	\$ 54.61	-100.00%
730	6865	48080	0000	SUI	\$ 6.52	\$ 4,152.57	-99.84%
740	6810	48080	0000	SUI	\$ -	\$ 47.61	-100.00%
750	1040	48080	0000	SUI	\$ -	\$ 23.78	-100.00%
750	6810	48080	0000	SUI	\$ -	\$ 47.61	-100.00%
750	6885	48080	0000	SUI	\$ -	\$ 237.99	-100.00%
600	4060	48085	0000	SDI	\$ (0.11)	\$ 0.36	-130.56%
100	1010	48090	0000	FICA	\$ 549.26	\$ 2,679.76	-79.50%
100	1030	48090	0000	FICA	\$ 196.61	\$ 45.96	327.79%
100	1040	48090	0000	FICA	\$ 1,804.03	\$ 8,641.93	-79.12%
100	2030	48090	0000	FICA	\$ 1,757.66	\$ 8,345.89	-78.94%
100	3140	48090	0000	FICA	\$ 50,046.63	\$ 202,314.87	-75.26%
100	4150	48090	0000	FICA	\$ 56,401.83	\$ 246,702.71	-77.14%
100	4210	48090	0000	FICA	\$ 2,198.64	\$ 13,023.72	-83.12%
100	4220	48090	0000	FICA	\$ 1,627.70	\$ 4,461.58	-63.52%
100	4225	48090	0000	FICA	\$ 744.93	\$ 2,457.84	-69.69%
100	4230	48090	0000	FICA	\$ 2,044.90	\$ 6,843.64	-70.12%
100	4810	48090	0000	FICA	\$ 1,770.81	\$ 8,983.86	-80.29%
100	4812	48090	0000	FICA	\$ 696.30	\$ 2,370.96	-70.63%
100	4813	48090	0000	FICA	\$ 983.71	\$ 6,510.36	-84.89%
100	4814	48090	0000	FICA	\$ 6,310.62	\$ 11,368.98	-44.49%
100	4816	48090	0000	FICA	\$ 561.74	\$ 2,887.12	-80.54%
100	4817	48090	0000	FICA	\$ 209.62	\$ 1,270.79	-83.50%
100	4818	48090	0000	FICA	\$ 3,434.23	\$ 6,806.73	-49.55%
100	5012	48090	0000	FICA	\$ 3,900.02	\$ 17,904.60	-78.22%
100	5012	48090	CLLS	FICA	\$ 377.08	\$ 1,318.69	-71.40%
100	5012	48090	FOLL	FICA	\$ 48.66	\$ 276.41	-82.40%
100	6875	48090	0000	FICA	\$ 2,561.99	\$ 7,915.16	-67.63%
221	6870	48090	0000	FICA	\$ 5,992.61	\$ 27,577.30	-78.27%
223	4020	48090	0000	FICA	\$ 492.97	\$ 122.98	300.85%
223	6810	48090	0000	FICA	\$ 1,596.96	\$ 6,545.34	-75.60%
223	6830	48090	0000	FICA	\$ 513.95	\$ 2,965.87	-82.67%
248	1040	48090	0000	FICA	\$ 108.21	\$ 1,116.95	-90.31%
248	4020	48090	0000	FICA	\$ 492.97	\$ 122.98	300.85%
248	4210	48090	0000	FICA	\$ 2,998.19	\$ 17,662.31	-83.02%
248	4220	48090	0000	FICA	\$ 2,848.90	\$ 9,946.01	-71.36%
248	4225	48090	0000	FICA	\$ 2,234.70	\$ 7,373.58	-69.69%
248	4230	48090	0000	FICA	\$ 833.88	\$ 2,957.27	-71.80%
248	6830	48090	0000	FICA	\$ 916.08	\$ 17,716.29	-94.83%
253	4150	48090	0000	FICA	\$ 2,167.80	\$ 6,982.39	-68.95%
270	6810	48090	0000	FICA	\$ 653.64	\$ 3,214.55	-79.67%
270	6830	48090	0000	FICA	\$ -	\$ 1,470.04	-100.00%
270	6870	48090	0000	FICA	\$ 1,026.42	\$ 4,133.28	-75.17%
270	6875	48090	0000	FICA	\$ 3,363.57	\$ 18,920.57	-82.22%
298	6870	48090	0353	FICA	\$ 55.50	\$ 128.62	-56.85%
298	6870	48090	0354	FICA	\$ 392.73	\$ -	100.00%
600	1040	48090	0000	FICA	\$ 346.38	\$ 50.91	580.38%
600	2010	48090	0000	FICA	\$ 2,719.03	\$ 14,298.71	-80.98%
600	2020	48090	0000	FICA	\$ 3,737.29	\$ 20,815.90	-82.05%
600	2040	48090	0000	FICA	\$ 2,510.54	\$ 11,882.95	-78.87%
600	4010	48090	0000	FICA	\$ 3,112.51	\$ 18,274.99	-82.97%
600	4020	48090	0000	FICA	\$ 1,345.47	\$ 22.58	5858.68%
600	4030	48090	0000	FICA	\$ 3,083.34	\$ 13,825.88	-77.70%
600	4060	48090	0000	FICA	\$ 5,464.59	\$ 29,588.69	-81.53%
600	6890	48090	0000	FICA	\$ 2,076.55	\$ 4,796.84	-56.71%
600	6895	48090	0000	FICA	\$ 6,421.33	\$ 29,722.10	-78.40%
710	1040	48090	0000	FICA	\$ 562.95	\$ 2,837.73	-80.16%
710	4010	48090	0000	FICA	\$ 48.43	\$ 882.28	-94.51%
710	4020	48090	0000	FICA	\$ 492.96	\$ 122.98	300.85%
710	4070	48090	0000	FICA	\$ 1,460.41	\$ 7,331.07	-80.08%
710	6810	48090	0000	FICA	\$ 2,765.73	\$ 8,715.61	-68.27%
710	6830	48090	0000	FICA	\$ 1,010.97	\$ 5,510.94	-81.66%
710	6850	48090	0000	FICA	\$ 10,847.94	\$ 38,084.54	-71.52%
720	1040	48090	0000	FICA	\$ 339.20	\$ 929.58	-63.51%
720	4020	48090	0000	FICA	\$ 492.95	\$ 122.97	300.87%
720	4070	48090	0000	FICA	\$ 1,460.29	\$ 5,264.09	-72.26%
720	6810	48090	0000	FICA	\$ 2,475.38	\$ 7,430.39	-66.69%
720	6830	48090	0000	FICA	\$ 738.90	\$ 4,153.02	-82.21%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>		
720	6860	48090	0000	FICA	\$	6,740.61	\$	33,741.89	-80.02%
730	1040	48090	0000	FICA	\$	115.46	\$	238.03	-51.49%
730	4070	48090	0000	FICA	\$	1,460.53	\$	5,225.00	-72.05%
730	6810	48090	0000	FICA	\$	2,404.29	\$	7,014.46	-65.72%
730	6830	48090	0000	FICA	\$	110.11	\$	377.29	-70.82%
730	6865	48090	0000	FICA	\$	11,410.58	\$	52,032.86	-78.07%
740	6810	48090	0000	FICA	\$	310.95	\$	1,411.37	-77.97%
750	1040	48090	0000	FICA	\$	115.47	\$	1,122.64	-89.71%
750	6810	48090	0000	FICA	\$	96.29	\$	1,304.69	-92.62%
750	6885	48090	0000	FICA	\$	1,500.99	\$	8,623.51	-82.59%
221	0000	50001	0000	Bad Debt Expense	\$	183.00	\$	-	100.00%
740	6880	50050	PTMI	Small Equipment	\$	54,916.51	\$	15,164.01	262.15%
100	3140	50101	0501	Office Expense	\$	-	\$	-	0.00%
100	3140	50101	0502	Office Expense	\$	-	\$	-	0.00%
100	3140	50101	0504	Office Expense	\$	-	\$	431.43	-100.00%
100	3140	50101	0505	Office Expense	\$	-	\$	83.61	-100.00%
248	4220	50101	0000	Office Expense	\$	50.00	\$	17.00	194.12%
600	2040	50101	0000	Office Expense	\$	33.28	\$	1,848.12	-98.20%
100	1010	50111	0000	Insurance	\$	2,488.17	\$	2,150.00	15.73%
100	2030	50111	0000	Insurance	\$	5,127.14	\$	3,465.00	47.97%
100	3140	50111	0000	Insurance	\$	146,576.05	\$	-	100.00%
100	3140	50111	0501	Insurance	\$	-	\$	93,693.50	-100.00%
100	4150	50111	0000	Insurance	\$	166,556.82	\$	112,342.00	48.26%
100	4210	50111	0000	Insurance	\$	6,408.93	\$	5,709.00	12.26%
100	4220	50111	0000	Insurance	\$	4,297.76	\$	5,319.00	-19.20%
100	4225	50111	0000	Insurance	\$	2,111.18	\$	1,333.00	58.38%
100	4230	50111	0000	Insurance	\$	5,956.54	\$	4,566.00	30.45%
100	4810	50111	0000	Insurance	\$	24,957.13	\$	16,218.00	53.89%
100	4812	50111	0000	Insurance	\$	-	\$	-	0.00%
100	5012	50111	0000	Insurance	\$	15,079.87	\$	9,075.00	66.17%
100	6875	50111	0000	Insurance	\$	6,031.93	\$	3,576.00	68.68%
223	6810	50111	0000	Insurance	\$	3,996.15	\$	-	100.00%
223	6830	50111	0000	Insurance	\$	6,861.33	\$	-	100.00%
223	6870	50111	0000	Insurance	\$	22,393.56	\$	14,889.00	50.40%
248	4210	50111	0000	Insurance	\$	8,972.50	\$	7,466.00	20.18%
248	4220	50111	0000	Insurance	\$	8,143.12	\$	6,310.00	29.05%
248	4225	50111	0000	Insurance	\$	6,258.13	\$	4,001.00	56.41%
248	4230	50111	0000	Insurance	\$	2,789.77	\$	1,871.00	49.11%
248	6830	50111	0000	Insurance	\$	7,238.33	\$	-	100.00%
270	6810	50111	0000	Insurance	\$	1,960.38	\$	-	100.00%
270	6830	50111	0000	Insurance	\$	1,658.78	\$	-	100.00%
270	6870	50111	0000	Insurance	\$	3,242.16	\$	2,106.00	53.95%
270	6875	50111	0000	Insurance	\$	13,044.06	\$	10,330.00	26.27%
600	1040	50111	0000	Insurance	\$	11,460.68	\$	5,446.00	110.44%
600	2010	50111	0000	Insurance	\$	12,214.67	\$	8,303.00	47.11%
600	2020	50111	0000	Insurance	\$	11,172.90	\$	8,148.00	37.12%
600	2040	50111	0000	Insurance	\$	8,897.11	\$	5,796.00	53.50%
600	4010	50111	0000	Insurance	\$	11,083.69	\$	7,078.00	56.59%
600	4030	50111	0000	Insurance	\$	9,877.29	\$	6,127.00	61.21%
600	4060	50111	0000	Insurance	\$	23,675.35	\$	17,982.00	31.66%
600	6830	50111	0000	Insurance	\$	678.59	\$	26,145.00	-97.40%
600	6890	50111	0000	Insurance	\$	6,861.33	\$	3,106.00	120.91%
600	6895	50111	0000	Insurance	\$	22,393.56	\$	14,842.00	50.88%
710	4070	50111	0000	Insurance	\$	4,222.35	\$	2,639.00	60.00%
710	6810	50111	0000	Insurance	\$	6,936.72	\$	-	100.00%
710	6830	50111	0000	Insurance	\$	9,349.50	\$	-	10.00%
710	6850	50111	0000	Insurance	\$	37,548.80	\$	19,967.00	100.00%
720	4070	50111	0000	Insurance	\$	4,222.35	\$	2,038.00	107.18%
720	6810	50111	0000	Insurance	\$	6,182.73	\$	-	100.00%
720	6830	50111	0000	Insurance	\$	7,766.12	\$	-	100.00%
720	6860	50111	0000	Insurance	\$	26,540.52	\$	16,590.00	59.98%
730	4070	50111	0000	Insurance	\$	4,222.35	\$	2,639.00	60.00%
730	6810	50111	0000	Insurance	\$	5,956.54	\$	-	100.00%
730	6830	50111	0000	Insurance	\$	1,734.19	\$	-	100.00%
730	6865	50111	0000	Insurance	\$	43,279.14	\$	27,062.00	59.93%
740	6810	50111	0000	Insurance	\$	904.79	\$	-	100.00%
750	6810	50111	0000	Insurance	\$	829.39	\$	-	100.00%
750	6885	50111	0000	Insurance	\$	12,207.55	\$	13,140.00	-7.10%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>		
821	0000	50125	0000	Trust Expenses	\$	3,757.71	\$	13,083.09	-71.28%
590	0000	50130	0000	Misc. Expense	\$	9,024.91	\$	-	100.00%
100	1010	50140	0000	Materials & Supplies	\$	-	\$	1,090.84	-100.00%
100	1040	50140	0000	Materials & Supplies	\$	-	\$	-	100.00%
100	3140	50140	0501	Materials & Supplies	\$	426.83	\$	10,975.05	-96.11%
100	3140	50140	0502	Materials & Supplies	\$	-	\$	18,791.53	-100.00%
100	3140	50140	0503	Materials & Supplies	\$	47,699.07	\$	98,934.74	-51.79%
100	3140	50140	0504	Materials & Supplies	\$	861.62	\$	1,542.20	-44.13%
100	3140	50140	0505	Materials & Supplies	\$	(99.64)	\$	10,288.05	-100.97%
100	4150	50140	0000	Materials & Supplies	\$	13,860.04	\$	46,205.00	-70.00%
100	4230	50140	0000	Materials & Supplies	\$	-	\$	29.89	-100.00%
100	4230	50140	1186	Materials & Supplies	\$	-	\$	-	0.00%
100	4810	50140	0000	Materials & Supplies	\$	-	\$	2,306.83	-100.00%
100	4810	50140	PARK	Materials & Supplies	\$	-	\$	-	0.00%
100	4812	50140	0000	Materials & Supplies	\$	-	\$	3,301.44	-100.00%
100	4813	50140	0000	Materials & Supplies	\$	1,748.87	\$	25,307.17	-93.09%
100	4814	50140	0000	Materials & Supplies	\$	16,126.12	\$	26,463.20	-39.06%
100	4816	50140	0000	Materials/Supplies	\$	799.78	\$	11,157.30	-92.83%
100	4818	50140	0000	Materials & Supplies	\$	6,897.02	\$	5,243.88	31.53%
100	5012	50140	0000	Materials & Supplies	\$	1,550.86	\$	18,031.96	-91.40%
100	5012	50140	CLLS	Materials & Supplies	\$	94.43	\$	-	100.00%
100	6875	50140	0000	Materials & Supplies	\$	2,456.64	\$	11,556.37	-78.74%
100	6875	50140	PARK	Materials & Supplies	\$	-	\$	-	0.00%
100	6890	50140	0000	Materials & Supplies	\$	10,448.42	\$	40,004.91	-73.88%
100	6890	50140	LB12	Materials & Supplies	\$	285.98	\$	510.68	-44.00%
221	6895	50140	ZONR	Materials & Supplies	\$	-	\$	-	0.00%
223	6870	50140	0000	Materials & Supplies	\$	28,469.01	\$	107,975.74	-73.63%
244	5012	50140	0000	Materials & Supplies	\$	-	\$	1,375.35	-100.00%
248	4210	50140	0000	Materials & Supplies	\$	-	\$	-	0.00%
248	4220	50140	0000	Materials & Supplies	\$	96.51	\$	161.37	-40.19%
248	4225	50140	0000	Materials/Supplies	\$	-	\$	-	0.00%
248	4230	50140	0000	Materials & Supplies	\$	143.63	\$	1,448.05	-90.08%
270	6870	50140	0000	Materials & Supplies	\$	1,089.47	\$	92,194.10	-98.82%
270	6875	50140	0000	Materials & Supplies	\$	13,824.07	\$	105,767.86	-86.93%
270	6895	50140	ZONR	Materials & Supplies	\$	-	\$	-	0.00%
276	6875	50140	0000	Materials & Supplies	\$	-	\$	-	0.00%
600	2010	50140	0000	Materials & Supplies	\$	193.49	\$	-	100.00%
600	2020	50140	0000	Materials & Supplies	\$	118.97	\$	1,649.87	-92.79%
600	2040	50140	0000	Materials & Supplies	\$	1,085.43	\$	3,379.12	-67.88%
600	2050	50140	0000	Materials & Supplies	\$	-	\$	-	0.00%
600	4010	50140	0000	Materials/Supplies	\$	-	\$	-	0.00%
600	4020	50140	0000	Materials & Supplies	\$	10,125.23	\$	35,059.05	-71.12%
600	4030	50140	0000	Materials & Supplies	\$	12,662.28	\$	57,739.68	-78.07%
600	4060	50140	0000	Materials & Supplies	\$	2,154.91	\$	2,609.44	-17.42%
600	4070	50140	0000	Materials & Supplies	\$	107.21	\$	-	100.00%
600	6810	50140	0000	Materials & Supplies	\$	-	\$	3,187.41	-100.00%
600	6830	50140	0000	Materials & Supplies	\$	10,204.72	\$	15,483.55	-34.09%
600	6890	50140	0000	Materials & Supplies	\$	921.33	\$	19,187.74	-95.20%
600	6890	50140	chal	Materials & Supplies	\$	69.25	\$	218.93	-68.37%
600	6895	50140	0000	Materials & Supplies	\$	76,037.01	\$	240,911.71	-68.44%
610	6895	50140	ZONR	Materials & Supplies	\$	-	\$	-	0.00%
710	4070	50140	0000	Materials & Supplies	\$	21.76	\$	-	100.00%
710	6850	50140	0000	Materials & Supplies	\$	15,306.97	\$	87,977.21	-82.60%
710	6870	50140	0000	Materials & Supplies	\$	7,418.34	\$	59,002.30	-87.43%
710	6895	50140	ZONR	Materials & Supplies	\$	-	\$	-	0.00%
711	6850	50140	0000	Materials & Supplies	\$	30,419.44	\$	143,860.92	-78.85%
711	6870	50140	0000	Materials & Supplies	\$	-	\$	34,282.85	-100.00%
715	6850	50140	0000	Materials & Supplies	\$	66,084.05	\$	116,426.37	-43.24%
720	4070	50140	0000	Materials & Supplies	\$	21.76	\$	-	100.00%
720	6860	50140	0000	Materials & Supplies	\$	-	\$	77,782.32	-100.00%
720	6860	50140	LINC	Materials/Supplies WW Lincoln	\$	12,597.26	\$	-	100.00%
720	6895	50140	ZONR	Materials & Supplies	\$	-	\$	-	0.00%
730	4070	50140	0000	Materials & Supplies	\$	21.76	\$	-	100.00%
730	6865	50140	0000	Materials & Supplies	\$	1,096.17	\$	6,021.17	-81.79%
730	6895	50140	ZONR	Materials & Supplies	\$	-	\$	-	0.00%
731	6865	50140	0000	Materials & Supplies	\$	-	\$	1,204.22	-100.00%
735	6865	50140	0000	Materials & Supplies	\$	-	\$	46,225.18	-100.00%
750	6885	50140	0000	Materials & Supplies	\$	3,529.18	\$	9,440.06	-62.61%

City of Lincoln
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September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>			<u>June 30, 2019</u>	<u>Variance</u>	
100	5012	50145	0000	Collections	\$	-	\$	-	0.00%
100	5012	50145	LB01	Library Collections- Zip Books	\$	1,523.85	\$	2,986.83	-48.98%
244	5012	50145	0000	Library Collections	\$	7,369.54	\$	81,009.71	-90.90%
100	3140	50150	0505	Fuel & Oil	\$	5,023.69	\$	36,534.06	-86.25%
100	4150	50150	0000	Fuel & Oil	\$	12,486.84	\$	63,801.25	-80.43%
100	4230	50150	0000	Fuel & Oil	\$	122.96	\$	833.00	-85.24%
100	4810	50150	0000	Fuel & Oil	\$	386.40	\$	1,539.14	-74.90%
100	6875	50150	0000	Fuel & Oil	\$	861.58	\$	3,723.15	-76.86%
223	6870	50150	0000	Fuel & Oil	\$	7,787.65	\$	40,599.33	-80.82%
248	4230	50150	0000	Fuel & Oil	\$	122.95	\$	203.20	-39.49%
270	6875	50150	0000	Fuel & Oil	\$	1,500.97	\$	8,027.26	-81.30%
600	4030	50150	0000	Fuel & Oil	\$	289.44	\$	1,188.42	-75.64%
600	6810	50150	0000	Fuel & Oil	\$	-	\$	-	0.00%
600	6830	50150	0000	Fuel & Oil	\$	512.59	\$	2,480.33	-79.33%
600	6890	50150	0000	Fuel & Oil	\$	1,151.85	\$	3,947.58	-70.82%
600	6895	50150	0000	Fuel & Oil	\$	5,639.17	\$	23,458.65	-75.96%
710	6850	50150	0000	Fuel & Oil	\$	4,418.65	\$	21,672.57	-79.61%
720	6860	50150	0000	Fuel & Oil	\$	7,436.10	\$	41,060.68	-81.89%
730	6865	50150	0000	Fuel & Oil	\$	39,685.47	\$	196,391.24	-79.79%
750	6885	50150	0000	Fuel & Oil	\$	1,758.47	\$	5,855.12	-69.97%
100	1040	50190	0000	Uniforms	\$	-	\$	822.02	-100.00%
100	3140	50190	0503	Uniforms & Clothing	\$	246.46	\$	31,349.59	-99.21%
100	4150	50190	0000	Uniforms & Clothing	\$	10.86	\$	14,693.92	-99.93%
100	4230	50190	0000	Uniforms & Clothing	\$	-	\$	136.00	-100.00%
100	4810	50190	0000	Uniforms & Clothing	\$	-	\$	500.00	-100.00%
100	4813	50190	0000	Uniforms & Clothing	\$	-	\$	1,000.00	-100.00%
100	4814	50190	0000	Uniforms & Clothing	\$	-	\$	346.09	-100.00%
100	4816	50190	0000	Uniforms & Clothing	\$	-	\$	-	0.00%
100	4818	50190	0000	Uniforms & Clothing	\$	376.97	\$	559.39	-32.61%
100	6875	50190	0000	Uniforms & Clothing	\$	53.46	\$	568.63	-90.60%
223	6870	50190	0000	Uniforms & Clothing	\$	1,126.63	\$	6,936.24	-83.76%
270	6875	50190	0000	Uniforms & Clothing	\$	38.46	\$	2,717.19	-98.58%
600	6830	50190	0000	Uniforms & Clothing	\$	-	\$	-	0.00%
600	6890	50190	0000	Uniforms & Clothing	\$	122.51	\$	1,755.39	-93.02%
600	6895	50190	0000	Uniforms & Clothing	\$	1,400.46	\$	5,350.85	-73.83%
710	6850	50190	0000	Uniforms & Clothing	\$	816.92	\$	3,483.91	-76.55%
720	6860	50190	0000	Uniforms & Clothing	\$	1,938.32	\$	6,374.73	-69.59%
730	6865	50190	0000	Uniforms & Clothing	\$	1,413.79	\$	8,872.13	-84.06%
750	6885	50190	0000	Uniforms & Clothing	\$	245.76	\$	1,785.60	-86.24%
100	1010	50220	0000	Advertising	\$	-	\$	10.00	-100.00%
100	2030	50220	0000	Advertising	\$	4,200.00	\$	6,415.00	-34.53%
100	4230	50220	0000	Advertising	\$	-	\$	-	0.00%
100	4810	50220	0000	Advertising	\$	7,235.07	\$	38,812.23	-81.36%
100	4812	50220	0000	Advertising	\$	-	\$	-	0.00%
100	4813	50220	0000	Advertising	\$	-	\$	-	0.00%
100	4814	50220	0000	Advertising	\$	83.35	\$	-	100.00%
100	4816	50220	0000	Advertising	\$	151.67	\$	-	100.00%
223	6870	50220	0000	Advertising	\$	-	\$	-	0.00%
248	4230	50220	0000	Advertising	\$	-	\$	-	0.00%
600	2020	50220	0000	Advertising	\$	325.00	\$	1,805.36	-82.00%
600	2040	50220	0000	Advertising	\$	11,074.38	\$	62,458.12	-82.27%
710	6850	50220	0000	Advertising	\$	-	\$	586.00	-100.00%
720	6860	50220	0000	Advertising	\$	88.44	\$	4,800.00	-98.16%
730	6865	50220	0000	Advertising	\$	-	\$	13,802.45	-100.00%
750	6885	50220	0000	Advertising	\$	-	\$	423.64	-100.00%
710	6850	50221	0000	Water Purchases	\$	840,193.28	\$	8,535,094.64	-90.16%
100	1010	50250	0000	Communications	\$	510.53	\$	4,336.16	-88.23%
100	1040	50250	0000	Communications	\$	320.74	\$	1,127.32	-71.55%
100	2030	50250	0000	Communications	\$	336.99	\$	1,655.65	-79.65%
100	3140	50250	0501	Communications	\$	6,560.21	\$	43,443.51	-84.90%
100	4150	50250	0000	Communications	\$	9,019.53	\$	86,017.91	-89.51%
100	4210	50250	0000	Communications	\$	-	\$	461.60	-100.00%
100	4220	50250	0000	Communications	\$	174.93	\$	583.27	-70.01%
100	4810	50250	0000	Communications	\$	1,212.02	\$	7,151.85	-83.05%
100	4812	50250	0000	Communications	\$	108.90	\$	647.93	-83.19%
100	4813	50250	0000	Communications	\$	108.90	\$	647.93	-83.19%
100	4814	50250	0000	Communications	\$	273.54	\$	1,020.78	-73.20%
100	4816	50250	0000	Communications	\$	108.90	\$	433.08	-74.85%

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				<u>September 30, 2019</u>			<u>June 30, 2019</u>	<u>Variance</u>	
100	4818	50250	0000	Communications	\$	46.08	\$	484.48	-90.49%
100	5012	50250	0000	Communications	\$	1,556.83	\$	18,295.34	-91.49%
100	6875	50250	0000	Communications	\$	1,908.90	\$	680.55	180.49%
100	6890	50250	0000	Communications	\$	2,910.42	\$	7,314.99	-60.21%
223	6870	50250	0000	Communications	\$	1,527.34	\$	9,320.51	-83.61%
248	4210	50250	0000	Communications	\$	-	\$	461.40	-100.00%
248	4230	50250	0000	Communications	\$	202.73	\$	1,689.15	-88.00%
270	6875	50250	0000	Communications	\$	4,137.87	\$	3,926.46	5.38%
600	1040	50250	0000	Communications	\$	124.03	\$	756.38	-83.60%
600	2010	50250	0000	Communications	\$	130.67	\$	1,239.51	-89.46%
600	2020	50250	0000	Communications	\$	250.53	\$	1,523.27	-83.55%
600	2040	50250	0000	Communications	\$	108.90	\$	1,141.24	-90.46%
600	2050	50250	0000	Communications	\$	-	\$	-	0.00%
600	4010	50250	0000	Communications	\$	250.53	\$	810.92	-69.11%
600	4020	50250	0000	Communications	\$	10,868.39	\$	73,795.16	-85.27%
600	4030	50250	0000	Communications	\$	735.33	\$	4,225.65	-82.60%
600	6810	50250	0000	Communications	\$	575.00	\$	4,705.59	-87.78%
600	6830	50250	0000	Communications	\$	716.71	\$	4,131.86	-82.65%
600	6890	50250	0000	Communications	\$	704.85	\$	12,403.49	-94.32%
600	6895	50250	0000	Communications	\$	311.70	\$	3,143.72	-90.08%
710	1040	50250	0000	Communications	\$	37.57	\$	234.75	-84.00%
710	4070	50250	0000	Communications	\$	21.98	\$	250.83	-91.24%
710	6850	50250	0000	Communications	\$	1,940.81	\$	10,716.49	-81.89%
720	1040	50250	0000	Communications	\$	25.08	\$	76.44	-67.19%
720	4070	50250	0000	Communications	\$	21.98	\$	498.14	-95.59%
720	6860	50250	0000	Communications	\$	2,538.52	\$	29,375.68	-91.36%
730	1040	50250	0000	Communications	\$	12.49	\$	19.71	-36.63%
730	4070	50250	0000	Communications	\$	21.98	\$	-	100.00%
730	6865	50250	0000	Communications	\$	1,469.22	\$	9,063.51	-83.79%
750	1040	50250	0000	Communications	\$	12.54	\$	93.32	-86.56%
750	6885	50250	0000	Communications	\$	992.19	\$	9,796.93	-89.87%
600	4020	50270	0000	Equipment Maintenance	\$	-	\$	162,490.58	-100.00%
600	6830	50270	0000	Equipment Maintenance	\$	11,176.82	\$	9,064.27	23.31%
600	6895	50270	0000	Equipment Maintenance	\$	-	\$	-	0.00%
710	6850	50270	0000	Equipment Maintenance	\$	-	\$	-	0.00%
720	6860	50270	0000	Equipment Maintenance	\$	-	\$	-	0.00%
750	6885	50270	0000	Equipment Maintenance	\$	-	\$	-	0.00%
600	6895	50280	0000	Building Maint	\$	-	\$	-	0.00%
710	6850	50280	0000	Building Maint	\$	-	\$	-	0.00%
720	6860	50280	0000	Bldg. Maintenance	\$	-	\$	-	0.00%
750	6885	50280	0000	Building Maint.	\$	81.45	\$	-	100.00%
750	6885	50300	0000	Facility/Grounds Maintenance	\$	126.85	\$	1,552.47	-91.83%
100	3140	50310	0505	Utilities	\$	6,393.16	\$	58,481.13	-89.07%
100	4150	50310	0000	Utilities	\$	4,811.55	\$	33,695.45	-85.72%
100	5012	50310	0000	Utilities	\$	23,326.79	\$	103,837.63	-77.54%
100	6875	50310	0000	Utilities	\$	12,080.71	\$	77,808.67	-84.47%
100	6890	50310	0000	Utilities	\$	44,401.79	\$	251,101.41	-82.32%
100	6890	50310	LB12	Utilities	\$	3,109.44	\$	3,436.53	-9.52%
223	6870	50310	0000	Utilities	\$	17,824.89	\$	103,793.82	-82.83%
270	6870	50310	0000	Utilities	\$	51,512.26	\$	289,987.07	-82.24%
270	6875	50310	0000	Utilities	\$	109,955.58	\$	727,789.59	-84.89%
600	6890	50310	0000	Utilities	\$	54,356.23	\$	266,653.30	-79.62%
710	6850	50310	0000	Utilities	\$	18,637.34	\$	160,765.31	-88.41%
720	6860	50310	0000	Utilities	\$	162,678.34	\$	1,351,915.30	-87.97%
720	6860	50310	LINC	Utilities WW Lincoln	\$	-	\$	-	0.00%
720	6860	50310	PLNT	Utilities WW Plant	\$	-	\$	312,597.80	-100.00%
720	6860	50310	SMD1	Utilities WW SMD1	\$	35,133.28	\$	76,583.93	-54.12%
730	6865	50310	0000	Utilities	\$	9,654.62	\$	10,106.24	-4.47%
750	6885	50310	0000	Utilities	\$	14,209.01	\$	72,118.54	-80.30%
247	6810	50320	0000	Taxes	\$	-	\$	2,172.40	-100.00%
720	6860	50320	0000	Taxes	\$	-	\$	8,482.37	-100.00%
730	6865	50320	0000	Taxes	\$	-	\$	-	0.00%
750	6885	50320	0000	Taxes	\$	3,651.00	\$	19,829.58	-81.59%
100	2030	50325	0000	Sales Tax Incentive	\$	2,180.00	\$	-	100.00%
100	2030	50350	0000	Lease Expense	\$	200.00	\$	200.00	0.00%
100	4150	50350	0000	Lease Expense	\$	507.84	\$	41,460.98	-98.78%
100	5012	50350	0000	Lease Expense	\$	-	\$	1,179.88	-100.00%
248	4210	50350	0000	Lease	\$	949.17	\$	3,163.90	-70.00%

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					<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
600	4030	50350	0000	Lease Expense	\$ 6,073.07	\$ 53,386.78	-88.62%
600	6830	50350	0000	Lease Expense	\$ 386.10	\$ 2,354.40	-83.60%
710	6850	50350	0000	Lease Expense	\$ -	\$ -	0.00%
720	6860	50350	0000	Lease Expense	\$ 8,423.40	\$ 50,383.11	-83.28%
730	6865	50350	0000	Lease Expense	\$ -	\$ -	0.00%
750	6885	50350	0000	Lease Expense	\$ 33.00	\$ 181.50	-81.82%
100	1010	50400	0000	Professional Services	\$ -	\$ 24,768.45	-100.00%
100	1040	50400	0000	Professional Services	\$ -	\$ 865.18	-100.00%
100	2020	50400	0000	Professional Services	\$ 74.00	\$ 7,688.00	-99.04%
100	2030	50400	0000	Professional Services	\$ 4,509.79	\$ 24,611.84	-81.68%
100	3140	50400	0501	Professional Services	\$ 255.52	\$ 363,658.56	-99.93%
100	3140	50400	0502	Professional Services	\$ -	\$ 10,989.25	-100.00%
100	3140	50400	0503	Professional Services	\$ 2,753.58	\$ 21,368.30	-87.11%
100	3140	50400	0505	Professional Services	\$ -	\$ 1,070.00	-100.00%
100	4150	50400	0000	Professional Services	\$ 12,884.89	\$ 257,189.52	-94.99%
100	4210	50400	0000	Professional Services	\$ -	\$ 6,250.00	-100.00%
100	4230	50400	0000	Professional Services	\$ 3,358.75	\$ 129,740.00	-97.41%
100	4810	50400	0000	Professional Services	\$ 4,553.53	\$ -	100.00%
100	4812	50400	0000	Professional Services	\$ 4,278.44	\$ 15,239.08	-71.92%
100	4813	50400	0000	Professional Services	\$ 1,390.78	\$ 23,429.70	-94.06%
100	4814	50400	0000	Professional Services	\$ 12,136.24	\$ 10,958.66	10.75%
100	4816	50400	0000	Professional Services	\$ 3,065.03	\$ 4,810.00	-36.28%
100	4817	50400	0000	Professional Services	\$ 19,351.45	\$ 74,650.56	-74.08%
100	4818	50400	0000	Professional Services	\$ 1,496.20	\$ -	100.00%
100	5012	50400	0000	Professional Services	\$ 1,177.48	\$ 17,296.59	-93.19%
100	6875	50400	0000	Professional Services	\$ -	\$ 2,350.00	-100.00%
100	6890	50400	0000	Professional Services	\$ 45,417.41	\$ 190,084.54	-76.11%
100	6890	50400	LB12	Professional Services	\$ 39.60	\$ 33,087.52	-99.88%
223	6830	50400	0000	Professional Services	\$ 1,872.27	\$ 140,107.19	-98.66%
223	6870	50400	0000	Professional Services	\$ 28,162.94	\$ 335,448.25	-91.60%
225	4060	50400	0000	Professional Services	\$ 780.00	\$ 62,727.55	-98.76%
248	1040	50400	0000	Professional Services	\$ 3,247.22	\$ -	100.00%
248	3140	50400	0501	Professional Services	\$ 8,702.49	\$ 63,971.70	-86.40%
248	4210	50400	0000	Professional Services	\$ -	\$ 32,620.40	-100.00%
248	4220	50400	0000	Professional Services	\$ 4,459.67	\$ 48,970.00	-90.89%
248	4225	50400	0000	Professional Services	\$ -	\$ -	0.00%
248	4230	50400	0000	Professional Services	\$ 123,947.28	\$ 313,633.82	-60.48%
248	6830	50400	0000	Professional Services	\$ 2,067.50	\$ 209,939.04	-99.02%
261	2030	50400	0000	Professional Services	\$ -	\$ -	0.00%
261	2030	50400	00GA	Professional Services	\$ 190.00	\$ 5,825.50	-96.74%
264	2030	50400	0000	Professional Services	\$ 190.00	\$ 3,280.50	-94.21%
270	6830	50400	0000	Professional Services	\$ 27,720.00	\$ 14,387.50	92.67%
270	6870	50400	0000	Professional Services	\$ -	\$ -	0.00%
270	6875	50400	0000	Professional Services	\$ 186,597.57	\$ 1,328,966.82	-85.96%
275	6830	50400	0000	Professional Services	\$ 1,013.20	\$ 2,888.20	-64.92%
275	6875	50400	0000	Professional Services	\$ -	\$ -	0.00%
276	6830	50400	0000	Professional Services	\$ 250.00	\$ 1,000.00	-75.00%
276	6875	50400	0000	Professional Services	\$ 650.87	\$ 13,323.99	-95.12%
277	6830	50400	0000	Professional Services	\$ 4,400.00	\$ 1,650.00	166.67%
278	4010	50400	0000	Professional Services	\$ -	\$ -	0.00%
285	6830	50400	0000	Professional Services	\$ 22,300.00	\$ 38,500.00	-42.08%
286	6830	50400	0000	Professional Services	\$ -	\$ -	0.00%
290	6870	50400	0000	Professional Services	\$ -	\$ 29,708.20	-100.00%
600	1040	50400	0000	Professional Services	\$ -	\$ 16,634.07	-100.00%
600	2010	50400	0000	Professional Services	\$ 2,500.00	\$ 2,400.00	4.17%
600	2020	50400	0000	Professional Services	\$ 7,610.84	\$ 64,796.51	-88.25%
600	2040	50400	0000	Professional Services	\$ 775.28	\$ 78,667.91	-99.01%
600	2050	50400	0000	Professional Services	\$ -	\$ 34,133.22	-100.00%
600	4010	50400	0000	Professional Services	\$ 13,500.00	\$ 21,900.00	-38.36%
600	4020	50400	0000	Professional Services	\$ 55,131.30	\$ 232,002.37	-76.24%
600	4030	50400	0000	Professional Services	\$ 4,579.33	\$ 32,646.14	-85.97%
600	4060	50400	0000	Professional Services	\$ 91,698.95	\$ 305,142.36	-69.95%
600	6830	50400	0000	Professional Services	\$ 893.00	\$ 5,000.00	-82.14%
600	6890	50400	0000	Professional Services	\$ 23,732.45	\$ 76,334.77	-68.91%
600	6890	50400	ARPT	Professional Services	\$ 68.40	\$ 91.20	-25.00%
600	6890	50400	CHAL	Professional Services	\$ 190.80	\$ 31,524.84	-99.39%
600	6890	50400	CORP	Professional Services	\$ 288.00	\$ 1,004.40	-71.33%
600	6895	50400	0000	Professional Services	\$ 13,775.42	\$ 117,476.85	-88.27%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>
710	1040	50400	0000	Professional Services	\$ 17,021.45	\$ 74,587.37	-77.18%
710	4070	50400	0000	Professional Services	\$ 23,486.32	\$ 97,151.94	-75.83%
710	6830	50400	0000	Professional Services	\$ 5,415.63	\$ 56,626.28	-90.44%
710	6850	50400	0000	Professional Services	\$ 18,099.46	\$ 96,526.70	-81.25%
710	6870	50400	0000	Professional Services	\$ -	\$ 8,224.56	-100.00%
711	6850	50400	0000	Professional Services	\$ -	\$ -	0.00%
715	6830	50400	0000	Professional Services	\$ 2,190.62	\$ 25,970.42	-91.56%
720	1040	50400	0000	Professional Services	\$ -	\$ -	0.00%
720	4010	50400	0000	Professional Services	\$ 4,082.50	\$ 19,720.00	-79.30%
720	4070	50400	0000	Professional Services	\$ 23,486.30	\$ 96,316.21	-75.62%
720	6830	50400	0000	Professional Services	\$ 1,626.00	\$ 25,370.03	-93.59%
720	6860	50400	0000	Professional Services	\$ (18,748.60)	\$ 5,157,464.01	-100.36%
720	6860	50400	LINC	Professional Srves WW Lincoln	\$ -	\$ -	0.00%
720	6860	50400	PLNT	Professional Services WW Plant	\$ -	\$ -	0.00%
720	6860	50400	SMD1	Professional Services WW SMD1	\$ -	\$ 20,685.70	-100.00%
726	1040	50400	0000	Professional Services	\$ 1,453.44	\$ 225,699.85	-99.36%
730	4010	50400	0000	Professional Services	\$ 4,082.50	\$ 19,720.00	-79.30%
730	4070	50400	0000	Professional Services	\$ 23,486.28	\$ 97,217.99	-75.84%
730	6830	50400	0000	Professional Services	\$ 5,443.74	\$ (2,152.68)	-352.88%
730	6865	50400	0000	Professional Services	\$ -	\$ 42,317.57	-100.00%
730	6865	50400	0349	Professional Services	\$ -	\$ (151,289.70)	-100.00%
731	6865	50400	0000	Professional Services	\$ -	\$ -	0.00%
740	6880	50400	0000	Professional Services	\$ -	\$ 538,283.13	-100.00%
750	6885	50400	0000	Professional Services	\$ 9,125.43	\$ 68,493.12	-86.68%
100	4810	50401	0000	Mayors Cup Expense	\$ -	\$ 16,419.01	-100.00%
100	4060	50415	0000	County Collection Fees	\$ -	\$ 114,597.40	-100.00%
100	4150	50415	0000	Booking Fees	\$ -	\$ 24,570.00	-100.00%
270	4060	50415	0000	County Collection Fees	\$ -	\$ 32,222.27	-100.00%
275	4060	50415	0000	County Collection Fees	\$ -	\$ 2,100.27	-100.00%
276	4060	50415	0000	County Collection Fees	\$ -	\$ 382.76	-100.00%
277	4060	50415	0000	County Collection Fees	\$ -	\$ 738.65	-100.00%
278	4060	50415	0000	County Collection Fees	\$ -	\$ 343.98	-100.00%
600	4020	50450	0000	Renewals & Warranties	\$ 9,150.00	\$ -	100.00%
100	1010	50500	0000	Membership/Dues	\$ 12,539.00	\$ 24,799.00	-49.44%
100	1040	50500	0000	Membership/Dues	\$ -	\$ 365.00	-100.00%
100	2030	50500	0000	Membership/Dues	\$ 20,654.85	\$ 21,560.35	-4.20%
100	3140	50500	0501	Membership/Dues	\$ 285.00	\$ 835.00	-65.87%
100	3140	50500	0504	Membership/Dues	\$ 70.00	\$ 55.00	27.27%
100	4150	50500	0000	Membership/Dues	\$ 50.00	\$ 3,700.00	-98.65%
100	4220	50500	0000	Membership/Dues	\$ -	\$ -	0.00%
100	4225	50500	0000	Memberships/Dues/Subscriptions	\$ -	\$ -	0.00%
100	4810	50500	0000	Membership/Dues	\$ 170.00	\$ 420.00	-59.52%
100	4812	50500	0000	Membership/Dues	\$ 1,138.00	\$ 2,878.00	-60.46%
100	4813	50500	0000	Membership/Dues	\$ 1,699.00	\$ 1,699.00	0.00%
100	4814	50500	0000	Membership/Dues	\$ 328.00	\$ 534.00	-38.58%
100	4816	50500	0000	Memberships/Dues/Subscriptions	\$ 700.95	\$ 1,155.57	-39.34%
100	5012	50500	0000	Membership/Dues	\$ 777.40	\$ 1,013.63	-23.31%
100	6875	50500	0000	Membership/Dues	\$ -	\$ 665.00	-100.00%
223	6870	50500	0000	Membership/Dues	\$ -	\$ 5,741.93	-100.00%
248	4210	50500	0000	Membership/Dues	\$ -	\$ -	0.00%
248	4220	50500	0000	Membership/Dues	\$ (125.00)	\$ 1,255.50	-109.96%
248	4225	50500	0000	Memberships/Dues/Subscriptions	\$ -	\$ -	0.00%
248	4230	50500	0000	Membership/Dues	\$ -	\$ 255.50	-100.00%
600	1040	50500	0000	Membership/Dues/Subscriptions	\$ 1,368.04	\$ 2,113.01	-35.26%
600	2010	50500	0000	Membership/Dues	\$ 1.98	\$ 750.00	-99.74%
600	2020	50500	0000	Membership/Dues	\$ 209.00	\$ 720.00	-70.97%
600	2040	50500	0000	Membership/Dues	\$ -	\$ 752.00	-100.00%
600	2050	50500	0000	Membership/Dues	\$ 6,270.47	\$ 683.71	817.12%
600	4010	50500	0000	Membership/Dues	\$ 55.00	\$ 400.00	-86.25%
600	4030	50500	0000	Membership/Dues	\$ -	\$ 438.00	-100.00%
600	4060	50500	0000	Membership/Dues	\$ -	\$ 821.50	-100.00%
600	6810	50500	0000	Membership/Dues	\$ -	\$ 75.00	-100.00%
600	6830	50500	0000	Membership/Dues	\$ 105.00	\$ 1,957.63	-94.64%
600	6895	50500	0000	Membership/Dues	\$ 1,072.50	\$ 1,024.00	4.74%
710	6850	50500	0000	Membership/Dues	\$ 89,733.00	\$ 102,524.00	-12.48%
720	6860	50500	0000	Membership/Dues	\$ -	\$ 1,032.00	-100.00%
730	6865	50500	0000	Membership/Dues	\$ -	\$ 253.00	-100.00%
750	6885	50500	0000	Membership/Dues	\$ 200.00	\$ 2,747.50	-92.72%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

				<u>September 30, 2019</u>			<u>June 30, 2019</u>	<u>Variance</u>	
100	1010	50540	0000	Training/Travel/Conf/Mtgs	\$	100.00	\$	28,979.47	-99.65%
100	1040	50540	0000	Training/Travel/Conf/Mtgs	\$	32.49	\$	303.00	-89.28%
100	2030	50540	0000	Training/Travel/Conf/Mtgs	\$	1,707.44	\$	10,353.34	-83.51%
100	3140	50540	0501	Training/Travel/Conf/Mtgs	\$	-	\$	310.00	-100.00%
100	3140	50540	0502	Training/Travel/Conf/Mtgs	\$	-	\$	344.79	-100.00%
100	3140	50540	0504	Training/Travel/Conf/Mtgs	\$	-	\$	1,573.65	-100.00%
100	3140	50540	0505	Training/Travel/Conf/Mtgs	\$	336.00	\$	10,580.10	-96.82%
100	4150	50540	0000	Training/Travel/Conf/Mtgs	\$	3,983.90	\$	19,285.20	-79.34%
100	4210	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	-	0.00%
100	4810	50540	0000	Training/Travel/Conf/Mtgs	\$	848.70	\$	1,555.30	-45.43%
100	4813	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	25.00	-100.00%
100	4814	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	85.51	-100.00%
100	4818	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	1,832.20	-100.00%
100	5012	50540	0000	Training/Travel/Conf/Mtgs	\$	299.92	\$	2,600.02	-88.46%
100	6875	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	-	0.00%
100	6890	50540	0000	Training	\$	110.00	\$	-	100.00%
223	6870	50540	0000	Training/Travel/Conf/Mtgs	\$	470.00	\$	500.00	-6.00%
248	4210	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	138.78	-100.00%
248	4220	50540	0000	Training/Travel/Conf/Mtgs	\$	253.41	\$	953.74	-73.43%
248	4225	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	-	0.00%
248	4230	50540	0mtf	Training/Travel/Conf/Mtgs	\$	6,319.46	\$	2,187.67	188.87%
270	6875	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	48.96	-100.00%
600	1040	50540	0000	Training/Travel/Conf/Mtgs	\$	7.50	\$	12,475.03	-99.94%
600	2010	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	696.60	-100.00%
600	2020	50540	0000	Training/Travel/Conf/Mtgs	\$	420.09	\$	4,652.72	-90.97%
600	2040	50540	0000	Training/Travel/Conf/Mtgs	\$	550.00	\$	10,783.19	-94.90%
600	2050	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	-	0.00%
600	4010	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	4,112.95	-100.00%
600	4030	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	451.00	-100.00%
600	4060	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	8,625.08	-100.00%
600	6810	50540	0000	Training/Travel/Conf/Mtgs	\$	619.67	\$	3,194.93	-80.60%
600	6830	50540	0000	Training/Travel/Conf/Mtgs	\$	5,029.02	\$	10,626.05	-52.67%
600	6890	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	-	0.00%
600	6895	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	1,509.53	-100.00%
710	4070	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	-	0.00%
710	6850	50540	0000	Training/Travel/Conf/Mtgs	\$	1,942.06	\$	4,681.96	-58.52%
710	6870	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	-	0.00%
720	4070	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	-	0.00%
720	6860	50540	0000	Training/Travel/Conf/Mtgs	\$	810.00	\$	3,159.48	-74.36%
720	6860	50540	LINC	Training/Travel/Conf/Mtgs	\$	740.00	\$	-	100.00%
730	4070	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	-	0.00%
730	6865	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	4,507.62	-100.00%
750	6885	50540	0000	Training/Travel/Conf/Mtgs	\$	-	\$	409.57	-100.00%
100	4210	50710	0000	Regulatory Fees	\$	17,934.22	\$	13,223.68	35.62%
100	6890	50710	0000	Regulatory Fees	\$	-	\$	9,374.00	-100.00%
223	6870	50710	0000	Regulatory Fees	\$	-	\$	15,305.00	-100.00%
600	6830	50710	0000	Regulatory Fees	\$	24,138.50	\$	28,595.50	-15.59%
600	6890	50710	0000	Regulatory Fees	\$	-	\$	1,554.00	-100.00%
600	6895	50710	0000	Regulatory Fees	\$	4,679.63	\$	5,117.42	-8.55%
710	6850	50710	0000	Regulatory Fees	\$	-	\$	44,924.80	-100.00%
720	6860	50710	0000	Regulatory Fees	\$	57,823.00	\$	87,772.00	-34.12%
730	6865	50710	0000	Regulatory Fees	\$	748.00	\$	25,811.00	-97.10%
750	6885	50710	0000	Regulatory Fees	\$	149.77	\$	5,190.15	-97.11%
100	6890	50905	0000	Special Events	\$	-	\$	5,325.99	-100.00%
710	0000	50999	REF3	Water Refunds	\$	27,619.16	\$	1,741,876.17	-98.41%
710	0000	50999	REF4	Water Refunds	\$	18,568.84	\$	1,547,011.18	-98.80%
540	2010	51000	FPPG	Facade Preservation Program	\$	4,403.00	\$	29,129.50	-84.88%
100	4813	54440	0000	Mayor's Cup Youth Programs	\$	-	\$	-	0.00%
100	4814	54440	0000	Mayor's Cup Youth Programs	\$	-	\$	7,052.12	-100.00%
100	4816	54440	0000	Mayor's Cup Youth Programs	\$	-	\$	800.59	-100.00%
100	4817	54440	0000	Mayors Cup	\$	-	\$	-	0.00%
100	4818	54440	0000	Mayor's Cup Youth Programs	\$	-	\$	-	0.00%
730	6865	57305	0000	Disposal Fees	\$	316,689.50	\$	1,910,888.70	-83.43%
750	6885	57510	0000	Airport Fuel	\$	178,707.50	\$	678,378.75	-73.66%
242	0000	58000	0000	Interfund Loan Int Expense	\$	-	\$	25,840.00	-100.00%
750	0000	58000	0000	Interest Expense	\$	24,352.45	\$	19,962.23	21.99%
100	0000	65100	0000	Admin Cost Allocation	\$	575,943.00	\$	1,716,274.20	-66.44%
221	0000	65100	0000	Admin Cost Allocation	\$	78,027.00	\$	256,856.32	-69.62%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

					<u>September 30, 2019</u>			<u>June 30, 2019</u>	<u>Variance</u>
223	0000	65100	0000	Admin Cost Allocation	\$	62,625.00	\$	212,219.79	-70.49%
248	0000	65100	0000	Admin Cost Allocation	\$	79,101.00	\$	252,370.07	-68.66%
270	0000	65100	0000	Admin Cost Allocation	\$	71,319.00	\$	220,411.31	-67.64%
710	0000	65100	0000	Admin Cost Allocation	\$	180,930.00	\$	562,241.06	-67.82%
711	0000	65100	0000	Admin Cost Allocation	\$	546.00	\$	2,135.53	-74.43%
715	0000	65100	0000	Admin Cost Allocation	\$	1,179.00	\$	3,576.52	-67.03%
720	0000	65100	0000	Admin Cost Allocation	\$	176,946.00	\$	561,813.22	-68.50%
730	0000	65100	0000	Admin Cost Allocation	\$	241,350.00	\$	804,288.46	-69.99%
731	0000	65100	0000	Admin Cost Allocation	\$	378.00	\$	1,154.88	-67.27%
735	0000	65100	0000	Admin Cost Allocation	\$	669.00	\$	2,077.52	-67.80%
740	0000	65100	0000	Admin Cost Allocation	\$	16,623.00	\$	53,764.81	-69.08%
750	0000	65100	0000	Admin Cost Allocation	\$	31,854.00	\$	102,154.00	-68.82%
100	0000	65610	0000	Fleet Maintenance	\$	67,381.65	\$	269,771.75	-75.02%
221	0000	65610	0000	Fleet Maintenance	\$	39,318.40	\$	-	100.00%
223	0000	65610	0000	Fleet Maintenance	\$	-	\$	213,280.55	-100.00%
248	0000	65610	0000	Fleet Maintenance	\$	357.24	\$	2,698.30	-86.76%
270	0000	65610	0000	Fleet Maintenance	\$	4,721.53	\$	26,408.61	-82.12%
710	0000	65610	0000	Fleet Maintenance	\$	15,101.14	\$	29,595.52	-48.97%
720	0000	65610	0000	Fleet Maintenance	\$	14,561.16	\$	64,204.67	-77.32%
730	0000	65610	0000	Fleet Maintenance	\$	132,871.76	\$	312,337.47	-57.46%
740	0000	65610	0000	Fleet Maintenance	\$	-	\$	6,897.12	-100.00%
750	0000	65610	0000	Fleet Maintenance	\$	1,995.10	\$	18,895.14	-89.44%
100	0000	65620	0000	Engineering Costs	\$	-	\$	-	0.00%
223	0000	65620	0000	Engineering Costs	\$	-	\$	135,597.74	-100.00%
248	0000	65620	0000	Engineering Costs	\$	-	\$	59,702.37	-100.00%
270	0000	65620	0000	Engineering Costs	\$	-	\$	2,551.50	-100.00%
710	0000	65620	0000	Engineering Costs	\$	-	\$	63,650.91	-100.00%
711	0000	65620	0000	Engineering Costs	\$	-	\$	-	0.00%
720	0000	65620	0000	Engineering Costs	\$	-	\$	65,020.73	-100.00%
730	0000	65620	0000	Engineering Costs	\$	-	\$	1,485.85	-100.00%
750	0000	65620	0000	Engineering Costs	\$	-	\$	17,202.75	-100.00%
284	0000	70000	016A	Debt Service Interest	\$	52,439.61	\$	282,455.40	-81.43%
284	0000	70000	016B	Debt Service Interest	\$	4,039.08	\$	25,781.70	-84.33%
610	4150	70000	0000	Interest Expense	\$	899.33	\$	-	100.00%
990	LPFA	70000	016A	Debt Service Interest	\$	(127,709.38)	\$	-	100.00%
990	LPFA	70000	016B	Debt Service Interest	\$	(11,770.63)	\$	(3,412.50)	244.93%
750	0000	78000	0000	Interest	\$	-	\$	-	0.00%
284	0000	78010	016B	Debt Service Principal	\$	705,000.00	\$	690,000.00	2.17%
750	0000	78010	0000	Debt Service Principal	\$	-	\$	125,892.59	-100.00%
100	1010	78020	0000	Capital Leases	\$	9,629.97	\$	8,697.17	10.73%
610	3140	78020	0000	Capital Leases	\$	-	\$	134,209.18	-100.00%
610	4150	78020	0000	Capital Leases	\$	5,081.09	\$	7,614.17	-33.27%
610	4150	78020	V003	Capital Lease	\$	-	\$	-	0.00%
100	0270	79500	0000	Transfer Out	\$	211,414.25	\$	797,790.00	-73.50%
100	0610	79500	0000	Transfer Out	\$	24,000.00	\$	140,000.00	-82.86%
100	0955	79500	0000	Transfer Out	\$	-	\$	295,290.00	-100.00%
221	0955	79500	0000	Transfer Out	\$	-	\$	24,819.00	-100.00%
223	0955	79500	0000	Transfer Out	\$	-	\$	73,460.00	-100.00%
236	0100	79500	0000	Transfer Out	\$	316,273.00	\$	346,273.00	-8.66%
248	0955	79500	0000	Transfer Out	\$	-	\$	194,010.00	-100.00%
270	0955	79500	0000	Transfer Out	\$	-	\$	-	0.00%
278	0100	79500	0000	Transfer Out	\$	-	\$	33,000.00	-100.00%
400	0540	79500	0229	Transfer Out	\$	358,838.00	\$	-	100.00%
570	0000	79500	0000	Transfer Out	\$	10,288.20	\$	-	100.00%
710	0955	79500	0000	Transfer Out	\$	-	\$	1,200,000.00	-100.00%
720	0955	79500	0000	Transfer out	\$	-	\$	272,123.00	-100.00%
730	0955	79500	0000	Transfer Out	\$	-	\$	-	0.00%
740	0955	79500	0000	Transfer Out	\$	-	\$	17,112.00	-100.00%
750	0000	79500	0000	Transfer Out	\$	35,170.74	\$	19,962.25	76.19%
750	0955	79500	0000	Transfer Out	\$	-	\$	-	100.00%
241	4150	80030	T011	Public Safety Radio upgrade	\$	-	\$	-	100.00%
244	5012	80030	T012	Library System Migration	\$	-	\$	-	100.00%
630	4010	80030	T002	Citywide Financial Software	\$	-	\$	14,805.63	-100.00%
711	6850	80030	T001	SCADA Upgrade	\$	-	\$	794,500.00	-100.00%
610	3140	80050	V001	Equipment	\$	-	\$	-	0.00%
710	6850	80050	0000	Equipment	\$	-	\$	17,702.93	-100.00%
711	6850	80050	0456	Equipment	\$	-	\$	-	0.00%
721	6860	80050	0130	Equipment	\$	-	\$	-	0.00%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

					<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
221	6870	80060	V007	Equipment	\$ -	\$ -	0.00%
245	6875	80060	0118	Pool Heater Equipment	\$ -	\$ -	0.00%
270	6875	80060	V002	Vehicles	\$ -	\$ -	0.00%
610	4150	80060	0000	Vehicles	\$ -	\$ -	0.00%
610	4150	80060	V003	Vehicles	\$ 687.00	\$ -	100.00%
711	6850	80060	0000	Vehicles	\$ 26,542.40	\$ 36,366.54	-27.01%
711	6850	80060	V008	Equipment	\$ -	\$ -	0.00%
711	6850	80060	V011	Equipment	\$ 128,589.41	\$ -	100.00%
711	6870	80060	V002	Vehicles	\$ -	\$ -	0.00%
721	6860	80060	V002	Vehicles	\$ -	\$ -	0.00%
721	6860	80060	V009	Equipment	\$ -	\$ -	0.00%
721	6860	80060	V010	Equipment	\$ -	\$ -	0.00%
721	6860	80060	V012	Vehicles	\$ -	\$ -	0.00%
731	6865	80060	V004	Equipment	\$ -	\$ -	0.00%
731	6865	80060	V005	Equipment	\$ -	\$ -	0.00%
731	6865	80060	V006	Equipment	\$ -	\$ -	0.00%
100	6890	80070	0446	Construction in progress	\$ -	\$ -	0.00%
221	6850	80070	0455	Construction in progress	\$ -	\$ -	0.00%
221	6870	80070	0297	Construction in Progress	\$ -	\$ -	0.00%
221	6870	80070	0331	Construction in Progress	\$ 5,696.93	\$ 232,021.13	-97.54%
221	6870	80070	0333	Construction in Progress	\$ 10,267.85	\$ 28,995.70	-64.59%
221	6870	80070	0367	Construction in Progress	\$ -	\$ 31,238.70	-100.00%
221	6870	80070	0438	Construction in Progress	\$ 113,615.50	\$ 2,080.00	5362.28%
221	6870	80070	0439	Construction in Progress	\$ 5,180.93	\$ 21,449.45	-75.85%
221	6870	80070	0448	Construction in Progress	\$ -	\$ -	0.00%
221	6870	80070	0458	Construction in progress	\$ 51.13	\$ -	100.00%
223	6870	80070	0298	Construction in Progress	\$ 9,781.48	\$ 22,336.28	-56.21%
223	6870	80070	0333	Construction in progress	\$ -	\$ -	0.00%
223	6870	80070	0438	Construction in Progress	\$ -	\$ 42,102.96	-100.00%
223	6870	80070	0440	Construction in Progress	\$ 1,225.00	\$ 17,277.63	-92.91%
223	6870	80070	0447	Construction in Progress	\$ -	\$ -	0.00%
223	6870	80070	0453	Construction in progress	\$ -	\$ -	0.00%
240	6870	80070	0329	Construction in Progress	\$ 28,662.46	\$ 316,602.71	-90.95%
245	6875	80070	415b	Construction in progress	\$ -	\$ -	0.00%
270	6875	80070	0451	Construction in progress	\$ -	\$ -	0.00%
270	6875	80070	0452	Construction in progress	\$ -	\$ -	0.00%
298	6870	80070	0298	Construction in Progress	\$ 19,565.90	\$ 44,679.29	-56.21%
540	6885	80070	0229	Construction in Progress	\$ 22,020.75	\$ 51,704.60	-57.41%
540	6890	80070	0123	Construction in progress	\$ -	\$ -	0.00%
711	6850	80070	0377	Construction in progress	\$ 241,603.00	\$ -	100.00%
711	6850	80070	0441	Construction in Progress	\$ 46,170.07	\$ 1,569,949.47	-97.06%
711	6850	80070	0442	Construction in Progress	\$ 4,133.13	\$ 1,030,583.83	-99.60%
711	6850	80070	0443	Construction in Progress	\$ -	\$ 51.13	-100.00%
711	6850	80070	0454	Construction in progress	\$ -	\$ -	0.00%
711	6850	80070	0455	Construction in progress	\$ -	\$ -	0.00%
711	6850	80070	0457	Construction in progress	\$ -	\$ -	0.00%
715	6850	80070	0377	Construction in Progress	\$ -	\$ -	0.00%
721	6850	80070	0442	Construction in Progress	\$ 4,133.12	\$ 317,596.84	-98.70%
721	6860	80070	0125	Construction in progress	\$ -	\$ -	0.00%
721	6860	80070	0130	Construction in progress	\$ -	\$ -	0.00%
721	6860	80070	0435	Construction	\$ 641,217.08	\$ 166,407.54	285.33%
721	6860	80070	0436	Construction	\$ 17,915.00	\$ 39,389.72	-54.52%
721	6860	80070	0437	Construction	\$ -	\$ 11,314.67	-100.00%
721	6860	80070	0459	Construction in Progress	\$ -	\$ -	0.00%
721	6875	80070	0120	Construction in progress	\$ -	\$ -	0.00%
731	6890	80070	0277	Construction in Progress	\$ 28,023.75	\$ 7,139.59	292.51%
750	6885	80070	0230	Construction in Progress	\$ -	\$ -	0.00%
755	6885	80070	0230	Construction In Progress	\$ -	\$ -	0.00%
221	6870	85010	0124	Engineering	\$ 2,510.00	\$ 42,890.60	-94.15%
221	6870	85010	0375	Design/Engineering	\$ -	\$ -	0.00%
221	6870	85010	0391	Design/Engineering	\$ -	\$ 38,089.13	-100.00%
223	6830	85010	0428	Design/Engineering/Permitting	\$ 1,196.10	\$ 88,563.45	-98.65%
223	6870	85010	0353	Engineering	\$ 4.50	\$ -	0.00%
223	6870	85010	0367	Engineering	\$ -	\$ 11,581.25	-100.00%
223	6870	85010	0375	Engineering	\$ 2,090.00	\$ 23,745.00	-91.20%
223	6870	85010	0391	Design/Engineering	\$ -	\$ 24,386.06	-100.00%
223	6870	85010	0423	Engineering	\$ -	\$ -	0.00%
225	6850	85010	0307	Engineering	\$ 36,773.75	\$ 135,678.00	-72.90%

City of Lincoln
Consolidated Statement of Revenues, Expenses, and Change in Fund Balance
September 30, 2019 - PRELIMINARY Q1

					<u>September 30, 2019</u>	<u>June 30, 2019</u>	<u>Variance</u>
244	6890	85010	0405	Design/Engineering	\$ 3,762.27	\$ 3,362.74	11.88%
244	6890	85010	0406	Design/Engineering	\$ -	\$ -	0.00%
275	6830	85010	0181	Design/Engineering	\$ -	\$ 11,153.11	-100.00%
298	6870	85010	0353	Engineering	\$ -	\$ 69,246.21	-100.00%
540	6830	85010	0181	Design/Engineering	\$ -	\$ 11,153.11	-100.00%
560	6850	85010	0377	Design/Engineering	\$ -	\$ 62,006.28	-100.00%
710	6890	85010	0409	Design/Engineering	\$ -	\$ 27,934.70	-100.00%
711	6850	85010	0135	Engineering	\$ 130.00	\$ 103,537.08	-99.87%
711	6850	85010	135a	Design/Engineering	\$ -	\$ 4,680.00	-100.00%
711	6850	85010	135b	Engineering	\$ -	\$ 900.00	-100.00%
711	6890	85010	0409	Design/Engineering	\$ -	\$ -	0.00%
715	6850	85010	0394	Design/Engineering	\$ -	\$ -	0.00%
721	6860	85010	0427	Design/Engineering	\$ -	\$ -	0.00%
721	6890	85010	0407	Engineering	\$ -	\$ 36,727.70	-100.00%
721	6890	85010	0409	Design/Engineering	\$ -	\$ -	0.00%
725	6860	85010	0300	Engineering	\$ -	\$ 30,903.36	-100.00%
725	6860	85010	0411	Engineering	\$ 2,148.00	\$ 180,010.00	-98.81%
731	6875	85010	0416	Design/Engineering	\$ -	\$ -	0.00%
750	6885	85010	0383	Design/Engineering	\$ -	\$ 3,733.00	-100.00%
750	6885	85010	0434	Engineering	\$ -	\$ 630.00	-100.00%
755	6885	85010	0383	Design/Engineering	\$ -	\$ 33,602.00	-100.00%
755	6885	85010	0434	Engineering	\$ -	\$ 5,670.00	-100.00%
298	6870	85030	0353	Right of Way	\$ -	\$ -	0.00%
221	6870	85050	0421	Project/Const Mgmt	\$ -	\$ -	0.00%
223	6870	85050	0418	Project/Const Mgmt	\$ -	\$ 3,020.00	-100.00%
223	6870	85050	0422	Project/Const Mgmt	\$ 105.00	\$ 5,153.75	-97.96%
223	6870	85050	0423	Project/Const Mgmt	\$ -	\$ -	0.00%
225	6850	85050	0307	Project/Const Mgmt	\$ (669.14)	\$ 393,959.05	-100.17%
244	6890	85050	0373	Project/Const Mgmt	\$ 15,670.65	\$ 27,254.12	-42.50%
244	6890	85050	0405	Project/Const Mgmt	\$ 5,049.70	\$ 14,517.72	-65.22%
245	6875	85050	0415	Project/Const Mgmt	\$ 105.00	\$ 13,273.75	-99.21%
275	6830	85050	0181	Project/Const Mgmt	\$ -	\$ 16,908.14	-100.00%
540	6830	85050	0181	Project/Const Mgmt	\$ -	\$ 16,908.14	-100.00%
540	6890	85050	0432	Project/Const Mgmt	\$ 175.00	\$ 20,577.08	-99.15%
560	6850	85050	0377	Project/Const Mgmt	\$ -	\$ 12,221.25	-100.00%
711	6850	85050	0135	Project/Const Mgmt	\$ -	\$ 5,879.33	-100.00%
711	6850	85050	135a	Project/Const Mgmt	\$ -	\$ 10,395.00	-100.00%
711	6850	85050	135b	Project/Construction Mgmt	\$ 105.00	\$ 23,722.78	-99.56%
715	6850	85050	0394	Project/Const Mgmt	\$ -	\$ -	0.00%
721	6860	85050	0425	Project/Const Mgmt	\$ 31,126.05	\$ 86,197.08	-63.89%
721	6860	85050	0427	Project/Const Mgmt	\$ -	\$ -	0.00%
731	6875	85050	0416	Project/Const Mgmt	\$ 1,521.20	\$ 30,450.56	-95.00%
740	6880	85050	0386	Project/Const Mgmt	\$ -	\$ 8,340.60	-100.00%
221	6870	85060	0354	Construction	\$ 41,344.36	\$ 340,281.42	-87.85%
221	6870	85060	0421	Construction	\$ 3,973.17	\$ 120,476.54	-96.70%
223	6870	85060	0127	Construction	\$ -	\$ 10,683.75	-100.00%
223	6870	85060	0354	Construction	\$ 1,619.88	\$ 587,094.21	-99.72%
223	6870	85060	0367	Construction	\$ -	\$ 89,944.00	-100.00%
223	6870	85060	0418	Construction	\$ -	\$ -	0.00%
223	6870	85060	0422	Construction	\$ 56,418.41	\$ 35,044.20	60.99%
225	6850	85060	0307	Construction	\$ 577,269.82	\$ 3,580,895.76	-83.88%
244	6890	85060	0373	Construction	\$ 5,136.25	\$ 51,884.42	-90.10%
244	6890	85060	0405	Construction	\$ 20,480.00	\$ -	100.00%
244	6890	85060	0406	Construction	\$ -	\$ -	0.00%
245	6875	85060	0415	Construction	\$ 0.55	\$ 40,550.45	-100.00%
298	6870	85060	0375	Construction	\$ -	\$ 29,402.25	-100.00%
298	6870	85060	0391	Construction	\$ -	\$ -	0.00%
298	6870	85060	0421	Construction	\$ 3,135.73	\$ 198,308.80	-98.42%
540	6875	85060	0388	Construction	\$ -	\$ -	0.00%
560	6850	85060	0377	Construction	\$ 21,649.08	\$ 200,823.95	-89.22%
594	6870	85060	0000	Construction	\$ 315.00	\$ 50,224.84	-99.37%
597	6850	85060	0377	Construction	\$ 273,846.63	\$ 1,228,683.31	-77.71%
711	6850	85060	135a	Construction	\$ -	\$ 405,784.73	-100.00%
711	6850	85060	135b	Construction	\$ -	\$ 2,026,819.11	-100.00%
711	6870	85060	0354	Construction	\$ -	\$ 7,724.13	-100.00%
715	6850	85060	0394	Construction	\$ -	\$ 77,403.68	-100.00%
721	6860	85060	0425	Construction	\$ -	\$ -	0.00%
725	6860	85060	0300	Construction	\$ 1,072.50	\$ 242,281.61	-99.56%

City of Lincoln

Consolidated Statement of Revenues, Expenses, and Change in Fund Balance

September 30, 2019 - PRELIMINARY Q1

					<u>September 30, 2019</u>		<u>June 30, 2019</u>	<u>Variance</u>
740	6880	85060	0386	Construction	\$ 875.00	\$	189,947.00	-99.54%
298	6870	85061	0354	HSIP Construction	\$ -	\$	600,929.63	-100.00%
298	6870	85062	0354	CMAQ Construction	\$ -	\$	288,384.83	-100.00%
298	6870	85310	0354	Ph 3 Design/Engineering	\$ -	\$	9,308.33	-100.00%
221	6870	85350	0354	Phase 3	\$ -	\$	-	0.00%
298	6870	85360	0354	Ph3 Construction	\$ -	\$	-	0.00%
711	6870	85360	0354	Construction in Progress	\$ -	\$	-	0.00%
100	0000	94000	0000	Debt Service Transfer	\$ 35,170.74	\$	5,146.63	583.37%
284	0000	94000	0000	Debt Service Transfer	\$ (705,000.00)	\$	(1,207,061.00)	-41.59%
750	0000	94000	0000	Debt Service Transfer	\$ (35,170.74)	\$	(145,854.84)	-75.89%
Total Expenses					\$ 15,794,327.41	\$	82,372,091.04	-80.83%
Total Change in Fund Balance					\$ (2,562,858.05)	\$	(2,779,840.20)	-7.81%

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
100	General Fund		
	Asset		
100-0000-11070-0000	Local Agency Investment Fund	\$ 8,666,030.55	\$ 26,665,650.56
100-0000-11071-0000	LAIF Market Value Adj	\$ 45,645.99	\$ 45,645.99
100-0000-11075-0000	Investment in Insurance Pool	\$ 421,093.85	\$ 421,093.85
100-0000-11080-0000	Investments	\$ 142,251,676.35	\$ 141,589,995.37
100-0000-11150-0000	Cash with Fiscal Agent	\$ 0.01	\$ 4.26
100-0000-11999-0000	Cash in Bank	\$ (142,262,447.74)	\$ (157,819,520.17)
100-0000-12000-0000	Accounts Receivable	\$ (1,514.00)	\$ (1,614.00)
100-0000-12010-0000	Interest Receivable	\$ -	\$ 12,473.29
100-0000-12030-0000	Property Tax Receivable	\$ -	\$ 417,549.44
100-0000-12060-0000	Accrued Receivables	\$ -	\$ 901,951.80
100-0000-12211-0000	UB Accounts Receivable	\$ 979.36	\$ 891.97
100-0000-12225-0000	Due From Other Funds	\$ -	\$ 662,492.32
100-0000-12226-0000	Due From Other Governments	\$ 178,646.00	\$ 5,567.10
100-0750-15400-0022	Advance To Other Funds	\$ 4,939,181.71	\$ 4,950,000.00
100-4070-11005-0000	Cash on Hand	\$ 800.00	\$ 800.00
100-4140-11005-0000	Cash on Hand	\$ 100.00	\$ 100.00
100-4140-11010-0000	Petty Cash	\$ 100.00	\$ 70.00
100-4810-11005-0000	Cash on Hand	\$ 100.00	\$ 300.00
100-4818-11005-0000	Cash on Hand	\$ 85.00	\$ 85.00
100-5010-11005-0000	Cash on Hand	\$ 500.00	\$ 500.00
	Asset	\$ 14,240,977.08	\$ 17,854,036.78
	Liability		
100-0000-20000-0000	Accounts Payable	\$ -	\$ (358,339.42)
100-0000-20005-0000	A/P Accrual - Manual	\$ -	\$ (96,651.11)
100-0000-21201-0000	Regional Transportation Fee	\$ (82,786.00)	\$ -
100-0000-21204-0000	Cemetery Fee	\$ (10,928.07)	\$ -
100-0000-21207-0000	Special Event Insurance	\$ (1,179.62)	\$ (1,737.18)
100-0000-21208-0000	Damage Deposit	\$ (14,320.00)	\$ (14,620.00)
100-0000-21212-0000	Restitution for Rec Settlement	\$ (300.00)	\$ -
100-0000-21218-0000	Post Empl Benefits Set Aside	\$ -	\$ -
100-0000-21219-0000	Temp.Political Sign Deposit	\$ -	\$ (250.00)
100-0000-22230-0000	Lease Deposits	\$ (4,000.00)	\$ (4,000.00)
100-0000-22250-0000	Sales Tax Payable	\$ (892.00)	\$ (4,408.36)
100-0000-23010-LB01	Unearned Revenue	\$ (1,489.32)	\$ (3,013.17)
100-0000-23010-RC01	Unearned Revenue	\$ (1,700.00)	\$ (1,700.00)
100-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (272,298.04)
100-0000-26570-0000	Proceeds Provided	\$ -	\$ -
	Liability	\$ (117,595.01)	\$ (757,017.28)
	Fund Balance		
100-0000-29000-0000	Unassigned Fund Balance	\$ (3,866,510.91)	\$ (1,006,364.00)
100-0000-29003-0000	Assigned PERS UAL	\$ (678,711.00)	\$ (678,711.00)
100-0000-29005-0000	Committed for Youth Programs	\$ (84,696.74)	\$ (84,696.74)
100-0000-29006-0000	Committed for OPEB	\$ (2,094,818.00)	\$ (2,094,818.00)
100-0000-29008-0000	Committed Operating Reserve	\$ (4,674,039.00)	\$ (4,674,039.00)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
100-0000-29009-0000	Committed Capital Replacement	\$ (327,150.00)	\$ (351,150.00)
100-0000-29025-0000	Nonspendable - Interfund Loan	\$ (4,950,000.00)	\$ (4,950,000.00)
100-0000-29030-0000	Nonspendable Insurance Pool	\$ (421,093.85)	\$ (421,093.85)
	Fund Balance	\$ (17,097,019.50)	\$ (14,260,872.59)
	Revenue		
100-0000-30100-0000	Current Secured Property Taxes	\$ (1,412.26)	\$ (6,128,238.17)
100-0000-30105-0000	AB 1290 Taxes Shared (RDA)	\$ -	\$ (182,373.81)
100-0000-30106-0000	Non-Oper Unitary	\$ -	\$ (4,421.44)
100-0000-30107-0000	Unitary & Oper Non-Unitary	\$ -	\$ (85,660.53)
100-0000-30111-0000	Current Unsecured Property Tax	\$ (200.05)	\$ (131,799.07)
100-0000-30140-0000	Prior Unsecured Property Taxes	\$ (3.58)	\$ (1,783.35)
100-0000-30171-0000	Current Supplemental Taxes-Sec	\$ (5,832.85)	\$ (205,957.11)
100-0000-30196-0000	Prior Supplemental	\$ -	\$ (81.98)
100-0000-30240-0000	PTax VLF In-Lieu-Triple Flip	\$ -	\$ (3,348,919.00)
100-0000-30350-0000	Interest Earned	\$ (2,080.90)	\$ (52,352.45)
100-0000-30490-0000	Homeowners Property Tax Redemp	\$ (10.47)	\$ (46,731.55)
100-0000-31000-0000	Sales and Use Tax	\$ (382,857.06)	\$ (3,949,036.51)
100-0000-31010-0000	Sales Tx-Pub Sa	\$ (36,998.45)	\$ (208,997.57)
100-0000-31200-0000	PG&E Franchises	\$ -	\$ (355,104.81)
100-0000-31210-0000	TV/Broadband Franchise Fees	\$ 566.96	\$ (423,671.54)
100-0000-31210-PEGC	Public Educ Govt Channel	\$ (566.96)	\$ (50,637.33)
100-0000-31215-0000	Other Franchises	\$ (5,903.48)	\$ (76,823.13)
100-0000-31400-0000	TOT-Hotel Tax	\$ (31,074.60)	\$ (346,864.60)
100-0000-31500-0000	Business Licenses	\$ (5,428.15)	\$ (86,379.00)
100-0000-31550-0000	Bus License Processing Fees	\$ (3,960.00)	\$ (25,370.00)
100-0000-31551-0000	Business Lic. Late Fee	\$ (15.00)	\$ (1,935.00)
100-0000-31800-0000	Building Permits	\$ (152,956.96)	\$ (376,010.19)
100-0000-31810-0000	Plumbing & Gas Permits	\$ (20,662.30)	\$ (105,915.75)
100-0000-31820-0000	Electrical Permits	\$ (22,212.20)	\$ (104,190.59)
100-0000-31850-0000	Encroachment Permit	\$ (9,000.00)	\$ (32,817.32)
100-0000-31855-0000	Golf Cart Fees	\$ (2,050.00)	\$ (6,000.00)
100-0000-31860-0000	Alarm Permits	\$ (11,311.37)	\$ (61,577.49)
100-0000-31861-0000	Fire Sprinkler plan check fee	\$ (428.40)	\$ (1,083.85)
100-0000-31890-0000	Mechanical Permit	\$ (26,197.00)	\$ (77,254.25)
100-0000-31899-0000	Other Permits	\$ (50.00)	\$ (100.00)
100-0000-32015-0000	Library Room Rental	\$ (4,378.25)	\$ (17,420.00)
100-0000-32020-0000	Library Cost Share	\$ (285,834.00)	\$ (268,188.00)
100-0000-32035-0000	Library Donations	\$ -	\$ (150.00)
100-0000-32050-0000	Property Transfer Tax	\$ (75,935.89)	\$ (391,150.46)
100-0000-32200-0000	Grant Revenue	\$ -	\$ (20,764.07)
100-0000-32200-GSSA	Grant Revenue	\$ -	\$ -
100-0000-32200-LB01	Library - Zip Books Program	\$ (1,523.85)	\$ (2,986.83)
100-0000-32200-LB02	NorthNet Library System	\$ (1,000.00)	\$ -
100-0000-32200-PD01	Placer Cnty Human Sex Traffick	\$ -	\$ -
100-0000-33017-0000	Parking Fines	\$ (1,196.72)	\$ (6,388.21)
100-0000-33018-0000	Code Enforcement Charges	\$ (866.70)	\$ (1,900.40)
100-0000-33020-0000	Special Police Services	\$ (2,664.00)	\$ (144,645.41)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
100-0000-33100-0000	Building Plan Check	\$ (97,675.06)	\$ (292,148.82)
100-0000-33200-0000	Administrative Fees	\$ -	\$ (8,597.45)
100-0000-33300-0000	PFE Admin Fees	\$ (43,800.33)	\$ (90,723.30)
100-0000-33333-0000	Unclaimed Checks Revenue	\$ -	\$ 275.37
100-0000-33511-0000	Pavilion Rental	\$ (10,270.00)	\$ (54,725.44)
100-0000-33512-0000	BBQ Area Rental	\$ (860.00)	\$ (796.67)
100-0000-33513-0000	Civic Center Rental	\$ -	\$ (380.00)
100-0000-33515-0000	Lease payments	\$ (8,247.54)	\$ (30,499.00)
100-0000-33517-0000	Cell Tower Leases	\$ (42,768.89)	\$ (173,486.85)
100-0000-33518-0000	Jump House Permit Fee	\$ (98.35)	\$ (401.75)
100-0000-33530-0000	Community Center Rental	\$ (12,009.06)	\$ (45,265.88)
100-0000-33531-0000	Sports-Facility Ops/Rentals	\$ (35,370.00)	\$ (124,126.99)
100-0000-33535-0000	Pool-Rental/Parties	\$ (3,618.34)	\$ (4,659.53)
100-0000-33540-0000	Pool-Recreation/Family Swim	\$ (4,488.57)	\$ (6,877.01)
100-0000-33550-0000	Pool-Swimming Lessons	\$ (7,272.41)	\$ (51,867.18)
100-0000-33560-0000	Pool-Classes/Programs	\$ (3,864.53)	\$ (26,741.21)
100-0000-33565-0000	Pool-Swim Team	\$ (11,827.82)	\$ (23,773.89)
100-0000-33570-0000	CCF-Camps	\$ (76,438.08)	\$ (222,143.95)
100-0000-33572-0000	CCF-Classes	\$ (30,056.96)	\$ (106,045.66)
100-0000-33577-0000	Recreation Sponsor/Donation	\$ -	\$ (63,452.87)
100-0000-33578-0000	Mayor's Cup Revenue	\$ -	\$ (33,141.31)
100-0000-33582-0000	Pool-Resale Items	\$ (1,429.08)	\$ (1,605.55)
100-0000-33585-0000	Regional Park-Concessions	\$ (5,119.08)	\$ (8,468.19)
100-0000-33586-0000	Special Events Fees	\$ (3,030.26)	\$ (27,917.21)
100-0000-33590-0000	Sports-Adult Leagues	\$ (15,100.91)	\$ (46,907.48)
100-0000-33591-0000	Sports-Youth Leagues	\$ (40,961.86)	\$ (139,495.08)
100-0000-34500-0000	Admin Fees Lin Crossg	\$ -	\$ (47,778.00)
100-0000-34501-0000	Admin Fees 12 Bridges 1999	\$ (50.00)	\$ (16,886.00)
100-0000-34502-0000	Admin Fees - 12 Bridges 2001	\$ (50.00)	\$ (6,299.00)
100-0000-34503-0000	Admin Fees - Lincoln Airpark	\$ -	\$ (1,471.00)
100-0000-34504-0000	Admin Fees - Foskett Ranch	\$ -	\$ (2,837.00)
100-0000-34505-0000	Admin Fees - Lakeside 6	\$ -	\$ (8,037.00)
100-0000-34506-0000	Admin Fees - CFD 2005-1-S2016	\$ -	\$ (9,938.00)
100-0000-34508-0000	Admin Fees Laksd 6-1 Ser 2013	\$ -	\$ (3,572.13)
100-0000-35420-FPPG	Facade Prog Application Fee	\$ (400.00)	\$ (600.00)
100-0000-38010-0000	Vehicle Fines	\$ (2,728.51)	\$ (26,307.17)
100-0000-38100-0000	Penalties & Service Charges	\$ (7,432.35)	\$ (24,957.95)
100-0000-38101-0000	Mandated Costs Reimbursement	\$ -	\$ (7,111.00)
100-0000-38500-0000	Investment Revenue	\$ (49,083.04)	\$ (228,852.44)
100-0000-38501-0000	Interfund Interest Revenue	\$ (24,352.45)	\$ (5,146.63)
100-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 14,051.81	\$ (341,490.26)
100-0000-38551-0000	Gain/(Loss) on sale of asset	\$ (290.00)	\$ (4,224.30)
100-0000-39000-0000	Other Revenue	\$ (1,434.52)	\$ (6,581.29)
100-0000-39000-1186	Other Revenue	\$ (708.00)	\$ (9,548.00)
100-0000-39005-0000	Donations-Police Dept	\$ -	\$ (64,551.87)
100-0000-39007-0000	Contributions	\$ -	\$ (69,776.58)
100-0000-39200-0000	Misc Reimbursements	\$ (8,551.66)	\$ (49,475.94)
100-0000-39499-0000	Cash Variance Account	\$ (31.00)	\$ (201.66)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
100-0000-39500-0000	Transfer In	\$ (35,170.74)	\$ (5,146.63)
100-0236-39500-0000	Transfer In	\$ (316,273.00)	\$ (346,273.00)
100-0278-39500-0000	Transfer In	\$ -	\$ (33,000.00)
	Revenue	\$ 1,980,855.08	\$ 20,235,716.52
	Expense		
100-0000-65100-0000	Admin Cost Allocation	\$ 575,943.00	\$ 1,716,274.20
100-0000-65610-0000	Fleet Maintenance	\$ 67,381.65	\$ 269,771.75
100-0000-65620-0000	Engineering Costs	\$ -	\$ -
100-0000-94000-0000	Debt Service Transfer	\$ 35,170.74	\$ 5,146.63
100-0270-79500-0000	Transfer Out	\$ 211,414.25	\$ 797,790.00
100-0610-79500-0000	Transfer Out	\$ 24,000.00	\$ 140,000.00
100-0955-79500-0000	Transfer Out	\$ -	\$ 295,290.00
100-1010-41000-0000	Salaries- Elect City Council	\$ 8,330.79	\$ 40,144.24
100-1010-48050-0000	Retirement	\$ 243.91	\$ 3,119.37
100-1010-48055-0000	PERS Unfunded	\$ 19,856.00	\$ 28,967.54
100-1010-48060-0000	Workers Comp	\$ 24.63	\$ 105.23
100-1010-48070-0000	Med/Den/Life Ins	\$ 3,369.55	\$ 17,388.65
100-1010-48090-0000	FICA	\$ 549.26	\$ 2,679.76
100-1010-50111-0000	Insurance	\$ 2,488.17	\$ 2,150.00
100-1010-50140-0000	Materials & Supplies	\$ -	\$ 1,090.84
100-1010-50220-0000	Advertising	\$ -	\$ 10.00
100-1010-50250-0000	Communications	\$ 510.53	\$ 4,336.16
100-1010-50400-0000	Professional Services	\$ -	\$ 24,768.45
100-1010-50500-0000	Membership/Dues	\$ 12,539.00	\$ 24,799.00
100-1010-50540-0000	Training/Travel/Conf/Mtgs	\$ 100.00	\$ 28,979.47
100-1010-78020-0000	Capital Leases	\$ 9,629.97	\$ 8,697.17
100-1030-41000-0000	Salaries- Elect City Treasurer	\$ 2,570.00	\$ 600.00
100-1030-48060-0000	Workers Comp	\$ 7.61	\$ 1.61
100-1030-48090-0000	FICA	\$ 196.61	\$ 45.96
100-1040-40000-0000	Salaries - FT	\$ 29,897.37	\$ 131,345.88
100-1040-48050-0000	Retirement	\$ 1,344.36	\$ 7,966.02
100-1040-48055-0000	PERS Unfunded	\$ 19,856.00	\$ 14,513.67
100-1040-48060-0000	Workers Comp	\$ 204.07	\$ 1,148.58
100-1040-48065-0000	OPEB	\$ -	\$ 7,792.00
100-1040-48070-0000	Med/Den/Life Ins	\$ 1,106.67	\$ 8,332.15
100-1040-48080-0000	SUI	\$ -	\$ 309.40
100-1040-48090-0000	FICA	\$ 1,804.03	\$ 8,641.93
100-1040-50140-0000	Materials & Supplies	\$ -	\$ -
100-1040-50190-0000	Uniforms	\$ -	\$ 822.02
100-1040-50250-0000	Communications	\$ 320.74	\$ 1,127.32
100-1040-50400-0000	Professional Services	\$ -	\$ 865.18
100-1040-50500-0000	Membership/Dues	\$ -	\$ 365.00
100-1040-50540-0000	Training/Travel/Conf/Mtgs	\$ 32.49	\$ 303.00
100-2020-50400-0000	Professional Services	\$ 74.00	\$ 7,688.00
100-2030-40000-0000	Salaries - FT	\$ 23,722.64	\$ 112,422.90
100-2030-43000-0000	Salaries - PT	\$ -	\$ -
100-2030-48050-0000	Retirement	\$ 945.33	\$ 4,317.84

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
100-2030-48055-0000	PERS Unfunded	\$	64.00	\$	30.86
100-2030-48060-0000	Workers Comp	\$	381.45	\$	1,602.61
100-2030-48065-0000	OPEB	\$	-	\$	5,994.00
100-2030-48070-0000	Med/Den/Life Ins	\$	3,822.38	\$	19,907.74
100-2030-48080-0000	SUI	\$	-	\$	238.00
100-2030-48090-0000	FICA	\$	1,757.66	\$	8,345.89
100-2030-50111-0000	Insurance	\$	5,127.14	\$	3,465.00
100-2030-50220-0000	Advertising	\$	4,200.00	\$	6,415.00
100-2030-50250-0000	Communications	\$	336.99	\$	1,655.65
100-2030-50325-0000	Sales Tax Incentive	\$	2,180.00	\$	-
100-2030-50350-0000	Lease Expense	\$	200.00	\$	200.00
100-2030-50400-0000	Professional Services	\$	4,509.79	\$	24,611.84
100-2030-50500-0000	Membership/Dues	\$	20,654.85	\$	21,560.35
100-2030-50540-0000	Training/Travel/Conf/Mtgs	\$	1,707.44	\$	10,353.34
100-3140-40000-0000	Salaries - FT	\$	466,821.38	\$	2,270,816.10
100-3140-40550-0000	Safety Allowance	\$	5,500.01	\$	28,934.53
100-3140-42010-0000	Reserves	\$	750.00	\$	5,850.00
100-3140-44000-0000	Salaries - OT	\$	203,209.52	\$	732,797.63
100-3140-48050-0000	Retirement	\$	85,288.13	\$	373,866.69
100-3140-48055-0000	PERS Unfunded	\$	228,589.00	\$	176,982.07
100-3140-48060-0000	Workers Comp	\$	35,342.38	\$	140,685.59
100-3140-48065-0000	OPEB	\$	-	\$	119,880.00
100-3140-48070-0000	Med/Den/Life Ins	\$	70,687.46	\$	367,970.68
100-3140-48080-0000	SUI	\$	25.50	\$	4,994.90
100-3140-48090-0000	FICA	\$	50,046.63	\$	202,314.87
100-3140-50101-0501	Office Expense	\$	-	\$	-
100-3140-50101-0502	Office Expense	\$	-	\$	-
100-3140-50101-0504	Office Expense	\$	-	\$	431.43
100-3140-50101-0505	Office Expense	\$	-	\$	83.61
100-3140-50111-0000	Insurance	\$	146,576.05	\$	-
100-3140-50111-0501	Insurance	\$	-	\$	93,693.50
100-3140-50140-0501	Materials & Supplies	\$	426.83	\$	10,975.05
100-3140-50140-0502	Materials & Supplies	\$	-	\$	18,791.53
100-3140-50140-0503	Materials & Supplies	\$	47,699.07	\$	98,934.74
100-3140-50140-0504	Materials & Supplies	\$	861.62	\$	1,542.20
100-3140-50140-0505	Materials & Supplies	\$	(99.64)	\$	10,288.05
100-3140-50150-0505	Fuel & Oil	\$	5,023.69	\$	36,534.06
100-3140-50190-0503	Uniforms & Clothing	\$	246.46	\$	31,349.59
100-3140-50250-0501	Communications	\$	6,560.21	\$	43,443.51
100-3140-50310-0505	Utilities	\$	6,393.16	\$	58,481.13
100-3140-50400-0501	Professional Services	\$	255.52	\$	363,658.56
100-3140-50400-0502	Professional Services	\$	-	\$	10,989.25
100-3140-50400-0503	Professional Services	\$	2,753.58	\$	21,368.30
100-3140-50400-0505	Professional Services	\$	-	\$	1,070.00
100-3140-50500-0501	Membership/Dues	\$	285.00	\$	835.00
100-3140-50500-0504	Membership/Dues	\$	70.00	\$	55.00
100-3140-50540-0501	Training/Travel/Conf/Mtgs	\$	-	\$	310.00
100-3140-50540-0502	Training/Travel/Conf/Mtgs	\$	-	\$	344.79

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
100-3140-50540-0504	Training/Travel/Conf/Mtgs	\$ -	\$ 1,573.65
100-3140-50540-0505	Training/Travel/Conf/Mtgs	\$ 336.00	\$ 10,580.10
100-4060-48075-0000	Retiree Medical Insurance	\$ 77,081.88	\$ 281,566.35
100-4060-50415-0000	County Collection Fees	\$ -	\$ 114,597.40
100-4150-40000-0000	Salaries - FT	\$ 683,267.23	\$ 3,093,401.65
100-4150-40550-0000	Safety Allowance	\$ 15,440.61	\$ 35,455.75
100-4150-44000-0000	Salaries - OT	\$ 56,880.05	\$ 261,299.32
100-4150-48050-0000	Retirement	\$ 99,147.01	\$ 417,461.45
100-4150-48055-0000	PERS Unfunded	\$ 349,245.00	\$ 270,123.58
100-4150-48060-0000	Workers Comp	\$ 23,402.93	\$ 73,248.11
100-4150-48065-0000	OPEB	\$ -	\$ 191,808.00
100-4150-48070-0000	Med/Den/Life Ins	\$ 64,782.90	\$ 359,147.58
100-4150-48080-0000	SUI	\$ 194.21	\$ 8,370.61
100-4150-48090-0000	FICA	\$ 56,401.83	\$ 246,702.71
100-4150-50111-0000	Insurance	\$ 166,556.82	\$ 112,342.00
100-4150-50140-0000	Materials & Supplies	\$ 13,860.04	\$ 46,205.00
100-4150-50150-0000	Fuel & Oil	\$ 12,486.84	\$ 63,801.25
100-4150-50190-0000	Uniforms & Clothing	\$ 10.86	\$ 14,693.92
100-4150-50250-0000	Communications	\$ 9,019.53	\$ 86,017.91
100-4150-50310-0000	Utilities	\$ 4,811.55	\$ 33,695.45
100-4150-50350-0000	Lease Expense	\$ 507.84	\$ 41,460.98
100-4150-50400-0000	Professional Services	\$ 12,884.89	\$ 257,189.52
100-4150-50415-0000	Booking Fees	\$ -	\$ 24,570.00
100-4150-50500-0000	Membership/Dues	\$ 50.00	\$ 3,700.00
100-4150-50540-0000	Training/Travel/Conf/Mtgs	\$ 3,983.90	\$ 19,285.20
100-4210-40000-0000	Salaries - FT	\$ 30,772.73	\$ 182,230.89
100-4210-44000-0000	Salaries - OT	\$ 67.19	\$ 96.55
100-4210-48050-0000	Retirement	\$ 1,514.26	\$ 5,317.72
100-4210-48055-0000	PERS Unfunded	\$ 174.00	\$ 105.12
100-4210-48060-0000	Workers Comp	\$ 91.20	\$ 1,335.95
100-4210-48065-0000	OPEB	\$ -	\$ 8,991.00
100-4210-48070-0000	Med/Den/Life Ins	\$ 4,939.02	\$ 22,468.15
100-4210-48080-0000	SUI	\$ -	\$ 476.01
100-4210-48090-0000	FICA	\$ 2,198.64	\$ 13,023.72
100-4210-50111-0000	Insurance	\$ 6,408.93	\$ 5,709.00
100-4210-50250-0000	Communications	\$ -	\$ 461.60
100-4210-50400-0000	Professional Services	\$ -	\$ 6,250.00
100-4210-50540-0000	Training/Travel/Conf/Mtgs	\$ -	\$ -
100-4210-50710-0000	Regulatory Fees	\$ 17,934.22	\$ 13,223.68
100-4220-40000-0000	Salaries - FT	\$ 21,644.95	\$ 62,188.83
100-4220-48050-0000	Retirement	\$ 1,310.11	\$ 3,772.05
100-4220-48055-0000	PERS Unfunded	\$ 4,980.00	\$ 3,635.89
100-4220-48060-0000	Workers Comp	\$ 64.08	\$ 399.77
100-4220-48065-0000	OPEB	\$ -	\$ 5,994.00
100-4220-48070-0000	Med/Den/Life Ins	\$ 1,470.86	\$ 11,344.82
100-4220-48080-0000	SUI	\$ 94.99	\$ 220.05
100-4220-48090-0000	FICA	\$ 1,627.70	\$ 4,461.58
100-4220-50111-0000	Insurance	\$ 4,297.76	\$ 5,319.00

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
100-4220-50250-0000	Communications	\$	174.93	\$	583.27
100-4220-50500-0000	Membership/Dues	\$	-	\$	-
100-4225-40000-0000	Salaries - FT	\$	10,679.84	\$	32,809.75
100-4225-48050-0000	Retirement	\$	425.62	\$	1,252.47
100-4225-48055-0000	PERS Unfunded	\$	64.00	\$	30.86
100-4225-48060-0000	Workers Comp	\$	169.94	\$	445.56
100-4225-48065-0000	OPEB	\$	-	\$	2,997.00
100-4225-48070-0000	Med/Den/Life Ins	\$	1,338.91	\$	2,324.82
100-4225-48080-0000	SUI	\$	-	\$	59.50
100-4225-48090-0000	FICA	\$	744.93	\$	2,457.84
100-4225-50111-0000	Insurance	\$	2,111.18	\$	1,333.00
100-4225-50500-0000	Memberships/Dues/Subscriptions	\$	-	\$	-
100-4230-40000-0000	Salaries - FT	\$	27,237.03	\$	90,444.19
100-4230-44000-0000	Salaries - OT	\$	-	\$	-
100-4230-48050-0000	Retirement	\$	1,085.36	\$	2,900.23
100-4230-48055-0000	PERS Unfunded	\$	396.00	\$	26,069.44
100-4230-48060-0000	Workers Comp	\$	430.98	\$	778.63
100-4230-48065-0000	OPEB	\$	-	\$	7,792.00
100-4230-48070-0000	Med/Den/Life Ins	\$	2,105.77	\$	4,774.43
100-4230-48080-0000	SUI	\$	-	\$	774.69
100-4230-48090-0000	FICA	\$	2,044.90	\$	6,843.64
100-4230-50111-0000	Insurance	\$	5,956.54	\$	4,566.00
100-4230-50140-0000	Materials & Supplies	\$	-	\$	29.89
100-4230-50140-1186	Materials & Supplies	\$	-	\$	-
100-4230-50150-0000	Fuel & Oil	\$	122.96	\$	833.00
100-4230-50190-0000	Uniforms & Clothing	\$	-	\$	136.00
100-4230-50220-0000	Advertising	\$	-	\$	-
100-4230-50400-0000	Professional Services	\$	3,358.75	\$	129,740.00
100-4810-40000-0000	Salaries - FT	\$	24,191.22	\$	120,521.40
100-4810-43000-0000	Salaries - PT	\$	61.80	\$	-
100-4810-48050-0000	Retirement	\$	1,697.79	\$	7,428.15
100-4810-48055-0000	PERS Unfunded	\$	20,360.00	\$	14,723.91
100-4810-48060-0000	Workers Comp	\$	280.55	\$	1,112.67
100-4810-48065-0000	OPEB	\$	-	\$	29,970.00
100-4810-48070-0000	Med/Den/Life Ins	\$	4,457.39	\$	13,254.90
100-4810-48080-0000	SUI	\$	2.10	\$	440.29
100-4810-48090-0000	FICA	\$	1,770.81	\$	8,983.86
100-4810-50111-0000	Insurance	\$	24,957.13	\$	16,218.00
100-4810-50140-0000	Materials & Supplies	\$	-	\$	2,306.83
100-4810-50140-PARK	Materials & Supplies	\$	-	\$	-
100-4810-50150-0000	Fuel & Oil	\$	386.40	\$	1,539.14
100-4810-50190-0000	Uniforms & Clothing	\$	-	\$	500.00
100-4810-50220-0000	Advertising	\$	7,235.07	\$	38,812.23
100-4810-50250-0000	Communications	\$	1,212.02	\$	7,151.85
100-4810-50400-0000	Professional Services	\$	4,553.53	\$	-
100-4810-50401-0000	Mayors Cup Expense	\$	-	\$	16,419.01
100-4810-50500-0000	Membership/Dues	\$	170.00	\$	420.00
100-4810-50540-0000	Training/Travel/Conf/Mtgs	\$	848.70	\$	1,555.30

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
100-4812-40000-0000	Salaries - FT	\$	3,521.01	\$	16,637.23
100-4812-43000-0000	Salaries - PT	\$	5,579.39	\$	14,349.58
100-4812-48050-0000	Retirement	\$	181.64	\$	797.71
100-4812-48060-0000	Workers Comp	\$	137.05	\$	433.89
100-4812-48070-0000	Med/Den/Life Ins	\$	56.63	\$	267.10
100-4812-48080-0000	SUI	\$	157.60	\$	579.70
100-4812-48090-0000	FICA	\$	696.30	\$	2,370.96
100-4812-50111-0000	Insurance	\$	-	\$	-
100-4812-50140-0000	Materials & Supplies	\$	-	\$	3,301.44
100-4812-50220-0000	Advertising	\$	-	\$	-
100-4812-50250-0000	Communications	\$	108.90	\$	647.93
100-4812-50400-0000	Professional Services	\$	4,278.44	\$	15,239.08
100-4812-50500-0000	Membership/Dues	\$	1,138.00	\$	2,878.00
100-4813-40000-0000	Salaries - FT	\$	10,050.86	\$	47,700.37
100-4813-43000-0000	Salaries - PT	\$	2,809.08	\$	37,405.95
100-4813-48050-0000	Retirement	\$	418.93	\$	1,884.44
100-4813-48060-0000	Workers Comp	\$	194.82	\$	1,136.27
100-4813-48070-0000	Med/Den/Life Ins	\$	154.85	\$	720.38
100-4813-48080-0000	SUI	\$	89.87	\$	1,480.85
100-4813-48090-0000	FICA	\$	983.71	\$	6,510.36
100-4813-50140-0000	Materials & Supplies	\$	1,748.87	\$	25,307.17
100-4813-50190-0000	Uniforms & Clothing	\$	-	\$	1,000.00
100-4813-50220-0000	Advertising	\$	-	\$	-
100-4813-50250-0000	Communications	\$	108.90	\$	647.93
100-4813-50400-0000	Professional Services	\$	1,390.78	\$	23,429.70
100-4813-50500-0000	Membership/Dues	\$	1,699.00	\$	1,699.00
100-4813-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	25.00
100-4813-54440-0000	Mayor's Cup Youth Programs	\$	-	\$	-
100-4814-40000-0000	Salaries - FT	\$	13,043.98	\$	54,852.54
100-4814-43000-0000	Salaries - PT	\$	69,171.03	\$	93,747.67
100-4814-44000-0000	Salaries - OT	\$	275.57	\$	15.41
100-4814-48050-0000	Retirement	\$	635.44	\$	2,405.83
100-4814-48060-0000	Workers Comp	\$	1,238.52	\$	2,057.26
100-4814-48070-0000	Med/Den/Life Ins	\$	53.66	\$	220.82
100-4814-48080-0000	SUI	\$	2,281.14	\$	3,929.66
100-4814-48090-0000	FICA	\$	6,310.62	\$	11,368.98
100-4814-50140-0000	Materials & Supplies	\$	16,126.12	\$	26,463.20
100-4814-50190-0000	Uniforms & Clothing	\$	-	\$	346.09
100-4814-50220-0000	Advertising	\$	83.35	\$	-
100-4814-50250-0000	Communications	\$	273.54	\$	1,020.78
100-4814-50400-0000	Professional Services	\$	12,136.24	\$	10,958.66
100-4814-50500-0000	Membership/Dues	\$	328.00	\$	534.00
100-4814-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	85.51
100-4814-54440-0000	Mayor's Cup Youth Programs	\$	-	\$	7,052.12
100-4816-40000-0000	Salaries - FT	\$	7,145.97	\$	36,267.57
100-4816-43000-0000	Salaries - PT	\$	877.01	\$	2,783.09
100-4816-48050-0000	Retirement	\$	403.58	\$	1,693.85
100-4816-48060-0000	Workers Comp	\$	124.36	\$	546.59

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
100-4816-48070-0000	Med/Den/Life Ins	\$	2,692.98	\$	4,441.80
100-4816-48080-0000	SUI	\$	29.83	\$	304.66
100-4816-48090-0000	FICA	\$	561.74	\$	2,887.12
100-4816-50140-0000	Materials/Supplies	\$	799.78	\$	11,157.30
100-4816-50190-0000	Uniforms & Clothing	\$	-	\$	-
100-4816-50220-0000	Advertising	\$	151.67	\$	-
100-4816-50250-0000	Communications	\$	108.90	\$	433.08
100-4816-50400-0000	Professional Services	\$	3,065.03	\$	4,810.00
100-4816-50500-0000	Memberships/Dues/Subscriptions	\$	700.95	\$	1,155.57
100-4816-54440-0000	Mayor's Cup Youth Programs	\$	-	\$	800.59
100-4817-40000-0000	Salaries - FT	\$	2,943.55	\$	17,241.37
100-4817-48050-0000	Retirement	\$	167.79	\$	850.45
100-4817-48060-0000	Workers Comp	\$	20.46	\$	93.51
100-4817-48070-0000	Med/Den/Life Ins	\$	781.84	\$	2,889.67
100-4817-48080-0000	SUI	\$	-	\$	59.51
100-4817-48090-0000	FICA	\$	209.62	\$	1,270.79
100-4817-50400-0000	Professional Services	\$	19,351.45	\$	74,650.56
100-4817-54440-0000	Mayors Cup	\$	-	\$	-
100-4818-40000-0000	Salaries - FT	\$	909.06	\$	3,966.52
100-4818-43000-0000	Salaries - PT	\$	43,974.82	\$	85,012.74
100-4818-44000-0000	Salaries - OT	\$	9.00	\$	-
100-4818-48050-0000	Retirement	\$	86.70	\$	354.40
100-4818-48060-0000	Workers Comp	\$	713.21	\$	1,258.30
100-4818-48070-0000	Med/Den/Life Ins	\$	17.34	\$	1,874.74
100-4818-48080-0000	SUI	\$	1,243.55	\$	2,808.72
100-4818-48090-0000	FICA	\$	3,434.23	\$	6,806.73
100-4818-50140-0000	Materials & Supplies	\$	6,897.02	\$	5,243.88
100-4818-50190-0000	Uniforms & Clothing	\$	376.97	\$	559.39
100-4818-50250-0000	Communications	\$	46.08	\$	484.48
100-4818-50400-0000	Professional Services	\$	1,496.20	\$	-
100-4818-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	1,832.20
100-4818-54440-0000	Mayor's Cup Youth Programs	\$	-	\$	-
100-5012-40000-0000	Salaries - FT	\$	23,108.18	\$	111,849.59
100-5012-43000-0000	Salaries - PT	\$	32,223.35	\$	137,837.04
100-5012-43000-CLLS	Salaries - PT	\$	4,929.11	\$	19,934.73
100-5012-43000-FOLL	Salaries - PT	\$	778.24	\$	3,944.25
100-5012-48050-0000	Retirement	\$	2,505.36	\$	10,699.00
100-5012-48050-CLLS	Retirement	\$	196.42	\$	697.57
100-5012-48050-FOLL	Retirement	\$	26.60	\$	102.24
100-5012-48055-0000	PERS Unfunded	\$	20,048.00	\$	14,606.25
100-5012-48060-0000	Workers Comp	\$	164.47	\$	660.11
100-5012-48060-CLLS	Workers Comp	\$	14.58	\$	48.79
100-5012-48060-FOLL	Workers Comp	\$	2.31	\$	10.28
100-5012-48065-0000	OPEB	\$	-	\$	29,970.00
100-5012-48070-0000	Med/Den/Life Ins	\$	7,307.58	\$	39,215.73
100-5012-48070-CLLS	Med/Den/Life Ins	\$	9.55	\$	2,805.36
100-5012-48070-FOLL	Med/Den/Life Ins	\$	291.14	\$	546.45
100-5012-48080-0000	SUI	\$	196.24	\$	2,220.85

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
100-5012-48080-FOLL	SUI	\$	3.76	\$	55.20
100-5012-48090-0000	FICA	\$	3,900.02	\$	17,904.60
100-5012-48090-CLLS	FICA	\$	377.08	\$	1,318.69
100-5012-48090-FOLL	FICA	\$	48.66	\$	276.41
100-5012-50111-0000	Insurance	\$	15,079.87	\$	9,075.00
100-5012-50140-0000	Materials & Supplies	\$	1,550.86	\$	18,031.96
100-5012-50140-CLLS	Materials & Supplies	\$	94.43	\$	-
100-5012-50145-0000	Collections	\$	-	\$	-
100-5012-50145-LB01	Library Collections- Zip Books	\$	1,523.85	\$	2,986.83
100-5012-50250-0000	Communications	\$	1,556.83	\$	18,295.34
100-5012-50310-0000	Utilities	\$	23,326.79	\$	103,837.63
100-5012-50350-0000	Lease Expense	\$	-	\$	1,179.88
100-5012-50400-0000	Professional Services	\$	1,177.48	\$	17,296.59
100-5012-50500-0000	Membership/Dues	\$	777.40	\$	1,013.63
100-5012-50540-0000	Training/Travel/Conf/Mtgs	\$	299.92	\$	2,600.02
100-6875-40000-0000	Salaries - FT	\$	12,261.29	\$	52,332.50
100-6875-40500-0000	Salaries On Call	\$	960.00	\$	4,488.00
100-6875-40550-0000	Safety Allowance	\$	-	\$	-
100-6875-43000-0000	Salaries - PT	\$	19,982.80	\$	46,824.18
100-6875-44000-0000	Salaries - OT	\$	1,302.93	\$	4,407.30
100-6875-48050-0000	Retirement	\$	1,241.13	\$	4,873.60
100-6875-48055-0000	PERS Unfunded	\$	19,792.00	\$	14,482.81
100-6875-48060-0000	Workers Comp	\$	1,172.23	\$	3,986.62
100-6875-48065-0000	OPEB	\$	-	\$	5,994.00
100-6875-48070-0000	Med/Den/Life Ins	\$	3,809.12	\$	19,839.16
100-6875-48080-0000	SUI	\$	510.79	\$	1,861.12
100-6875-48090-0000	FICA	\$	2,561.99	\$	7,915.16
100-6875-50111-0000	Insurance	\$	6,031.93	\$	3,576.00
100-6875-50140-0000	Materials & Supplies	\$	2,456.64	\$	11,556.37
100-6875-50140-PARK	Materials & Supplies	\$	-	\$	-
100-6875-50150-0000	Fuel & Oil	\$	861.58	\$	3,723.15
100-6875-50190-0000	Uniforms & Clothing	\$	53.46	\$	568.63
100-6875-50250-0000	Communications	\$	1,908.90	\$	680.55
100-6875-50310-0000	Utilities	\$	12,080.71	\$	77,808.67
100-6875-50400-0000	Professional Services	\$	-	\$	2,350.00
100-6875-50500-0000	Membership/Dues	\$	-	\$	665.00
100-6875-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	-
100-6890-50140-0000	Materials & Supplies	\$	10,448.42	\$	40,004.91
100-6890-50140-LB12	Materials & Supplies	\$	285.98	\$	510.68
100-6890-50250-0000	Communications	\$	2,910.42	\$	7,314.99
100-6890-50310-0000	Utilities	\$	44,401.79	\$	251,101.41
100-6890-50310-LB12	Utilities	\$	3,109.44	\$	3,436.53
100-6890-50400-0000	Professional Services	\$	45,417.41	\$	190,084.54
100-6890-50400-LB12	Professional Services	\$	39.60	\$	33,087.52
100-6890-50540-0000	Training	\$	110.00	\$	-
100-6890-50710-0000	Regulatory Fees	\$	-	\$	9,374.00
100-6890-50905-0000	Special Events	\$	-	\$	5,325.99
100-6890-80070-0446	Construction in progress	\$	-	\$	-

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Expense	\$ 4,954,492.51	\$ 18,152,667.34
Ret Earnings Total		\$ (2,973,637.43)	\$ 2,083,049.18
Fund Bal and Ret Earnings Total		\$ (14,123,382.07)	\$ (16,343,921.77)
Grand Total		\$ -	\$ (753,097.73)
215	Park In-lieu Fund		
	Asset		
215-0000-11999-0000	Cash in Bank	\$ 1,019,262.00	\$ 1,013,887.55
215-0000-12010-0000	Interest Receivable	\$ -	\$ 1,198.34
	Asset	\$ 1,019,262.00	\$ 1,015,085.89
	Liability		
215-0000-21000-0257	Retention Payable	\$ (3,299.00)	\$ (3,299.00)
	Liability	\$ (3,299.00)	\$ (3,299.00)
	Fund Balance		
215-0000-29000-0000	Restricted Fund Balance	\$ (1,011,786.89)	\$ (835,021.13)
	Fund Balance	\$ (1,011,786.89)	\$ (835,021.13)
	Revenue		
215-0000-36335-0000	Park In-Lieu Fees	\$ -	\$ (12,288.00)
215-0000-38500-0000	Investment Revenue	\$ (5,777.06)	\$ (19,745.42)
215-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 1,600.95	\$ (19,885.93)
	Revenue	\$ 4,176.11	\$ 51,919.35
Ret Earnings Total		\$ 4,176.11	\$ 51,919.35
Fund Bal and Ret Earnings Total		\$ (1,015,963.00)	\$ (886,940.48)
Grand Total		\$ -	\$ (124,846.41)
221	Street Fund-Gas Tax		
	Asset		
221-0000-11075-0000	Investment in Insurance Pool	\$ 7,309.32	\$ 7,309.32
221-0000-11999-0000	Cash in Bank	\$ 2,094,921.81	\$ 3,406,561.59
221-0000-12010-0000	Interest Receivable	\$ -	\$ 3,918.96
221-0000-12060-0000	Accrued Receivables	\$ -	\$ 83,537.84
221-0000-12225-0000	Due From Other Funds	\$ 990,980.00	\$ -
	Asset	\$ 3,093,211.13	\$ 3,501,327.71
	Liability		
221-0000-20000-0000	Accounts Payable	\$ -	\$ (271,106.58)
221-0000-21000-0000	Retention Payable	\$ (31,507.74)	\$ (31,196.04)
221-0000-21000-0438	Retention Payable	\$ (5,216.15)	\$ -
221-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (13,303.77)
	Liability	\$ (36,723.89)	\$ (315,606.39)
	Fund Balance		
221-0000-29000-0000	Restricted Fund Balance	\$ (3,086,381.82)	\$ (3,061,201.12)
221-0000-29000-0354	Restricted for Hwy Relinqshmnt	\$ (92,030.18)	\$ (92,030.18)
221-0000-29030-0000	Nonspendable Insurance Pool	\$ (7,309.32)	\$ (7,309.32)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Fund Balance	\$ (3,185,721.32)	\$ (3,160,540.62)
	Revenue		
221-0000-32103-0000	2103 Gas Tax	\$ (59,570.79)	\$ (162,329.93)
221-0000-32105-0000	2105 Gas Tax	\$ (40,806.56)	\$ (266,600.52)
221-0000-32106-0000	2106 Gas Tax	\$ (26,998.34)	\$ (183,741.58)
221-0000-32107-0000	2107 Gas Tax	\$ (35,157.05)	\$ (335,279.43)
221-0000-32108-0000	2107.5 Gas Tax Revenue	\$ (6,000.00)	\$ (6,000.00)
221-0000-32110-0000	16321 Gas Tax	\$ -	\$ (54,796.29)
221-0000-32111-0000	2030 - gas tax	\$ (151,290.33)	\$ (875,781.02)
221-0000-38500-0000	Investment Revenue	\$ (18,138.82)	\$ (57,067.86)
221-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 5,035.19	\$ (52,453.95)
	Revenue	\$ 332,926.70	\$ 1,994,050.58
	Expense		
221-0000-50001-0000	Bad Debt Expense	\$ 183.00	\$ -
221-0000-65100-0000	Admin Cost Allocation	\$ 78,027.00	\$ 256,856.32
221-0000-65610-0000	Fleet Maintenance	\$ 39,318.40	\$ -
221-0955-79500-0000	Transfer Out	\$ -	\$ 24,819.00
221-6850-80070-0455	Construction in progress	\$ -	\$ -
221-6870-40000-0000	Salaries - FT	\$ 75,892.62	\$ 347,960.79
221-6870-40500-0000	Salaries-On Call	\$ 3,038.57	\$ 12,560.23
221-6870-44000-0000	Salaries - OT	\$ 3,065.69	\$ 17,464.51
221-6870-48050-0000	Retirement	\$ 5,402.48	\$ 23,409.28
221-6870-48055-0000	PERS Unfunded	\$ 49,407.00	\$ 36,343.00
221-6870-48060-0000	Workers Comp	\$ 4,845.54	\$ 19,697.00
221-6870-48065-0000	OPEB	\$ -	\$ 41,958.00
221-6870-48070-0000	Med/Den/Life Ins	\$ 14,348.00	\$ 71,650.03
221-6870-48080-0000	SUI	\$ -	\$ 1,716.36
221-6870-48090-0000	FICA	\$ 5,992.61	\$ 27,577.30
221-6870-80060-V007	Equipment	\$ -	\$ -
221-6870-80070-0297	Construction in Progress	\$ -	\$ -
221-6870-80070-0331	Construction in Progress	\$ 5,696.93	\$ 232,021.13
221-6870-80070-0333	Construction in Progress	\$ 10,267.85	\$ 28,995.70
221-6870-80070-0367	Construction in Progress	\$ -	\$ 31,238.70
221-6870-80070-0438	Construction in Progress	\$ 113,615.50	\$ 2,080.00
221-6870-80070-0439	Construction in Progress	\$ 5,180.93	\$ 21,449.45
221-6870-80070-0448	Construction in Progress	\$ -	\$ -
221-6870-80070-0458	Construction in progress	\$ 51.13	\$ -
221-6870-85010-0124	Engineering	\$ 2,510.00	\$ 42,890.60
221-6870-85010-0375	Design/Engineering	\$ -	\$ -
221-6870-85010-0391	Design/Engineering	\$ -	\$ 38,089.13
221-6870-85050-0421	Project/Const Mgmt	\$ -	\$ -
221-6870-85060-0354	Construction	\$ 41,344.36	\$ 340,281.42
221-6870-85060-0421	Construction	\$ 3,973.17	\$ 120,476.54
221-6870-85350-0354	Phase 3	\$ -	\$ -
221-6895-50140-ZONR	Materials & Supplies	\$ -	\$ -
	Expense	\$ 462,160.78	\$ 1,739,534.49

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
Ret Earnings Total		\$ (129,234.08)	\$ 254,516.09
Fund Bal and Ret Earnings Total		\$ (3,056,487.24)	\$ (3,415,056.71)
Grand Total		\$ -	\$ 229,335.39
223	Street Fund-TDA		
	Asset		
223-0000-11075-0000	Investment in Insurance Pool	\$ 15,046.10	\$ 15,046.10
223-0000-11999-0000	Cash in Bank	\$ 2,251,700.83	\$ 3,016,512.60
223-0000-12010-0000	Interest Receivable	\$ -	\$ 3,818.00
223-0000-12225-0000	Due From Other Funds	\$ 138,603.00	\$ -
	Asset	\$ 2,405,349.93	\$ 3,035,376.70
	Liability		
223-0000-20000-0000	Accounts Payable	\$ 510.56	\$ (319,526.64)
223-0000-21000-0000	Retention Payable	\$ (18,796.77)	\$ (22,771.18)
223-0000-21000-0422	Retention Payable	\$ (4,573.13)	\$ -
223-0000-22250-0000	Sales Tax Payable	\$ (17.03)	\$ (115.30)
223-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (7,695.58)
	Liability	\$ (22,876.37)	\$ (350,108.70)
	Fund Balance		
223-0000-29000-0000	Restricted Fund Balance	\$ (2,411,156.52)	\$ (2,143,749.11)
223-0000-29000-0353	Restricted for Hwy Relinqshmnt	\$ (259,065.38)	\$ (259,065.38)
223-0000-29030-0000	Nonspendable Insurance Pool	\$ (15,046.10)	\$ (15,046.10)
	Fund Balance	\$ (2,685,268.00)	\$ (2,417,860.59)
	Revenue		
223-0000-31160-0000	SB Trans Tax - Article 8	\$ -	\$ (2,589,240.00)
223-0000-32200-0000	Grant Revenue	\$ -	\$ (74,994.95)
223-0000-38500-0000	Investment Revenue	\$ (14,848.66)	\$ (44,236.58)
223-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 4,178.95	\$ (30,373.67)
	Revenue	\$ 10,669.71	\$ 2,738,845.20
	Expense		
223-0000-65100-0000	Admin Cost Allocation	\$ 62,625.00	\$ 212,219.79
223-0000-65610-0000	Fleet Maintenance	\$ -	\$ 213,280.55
223-0000-65620-0000	Engineering Costs	\$ -	\$ 135,597.74
223-0955-79500-0000	Transfer Out	\$ -	\$ 73,460.00
223-4020-40000-0000	Salaries - FT	\$ 6,415.77	\$ 997.94
223-4020-44000-0000	Salaries - OT	\$ 539.13	\$ 718.85
223-4020-48050-0000	Retirement	\$ 255.26	\$ 39.22
223-4020-48060-0000	Workers Comp	\$ 63.88	\$ 19.93
223-4020-48070-0000	Med/Den/Life Ins	\$ 945.41	\$ 315.04
223-4020-48090-0000	FICA	\$ 492.97	\$ 122.98
223-4060-48070-0000	Med/Den/Life Ins	\$ -	\$ -
223-4060-48075-0000	Retiree Medical Insurance	\$ 3,731.58	\$ 15,353.72
223-6810-40000-0000	Salaries - FT	\$ 21,117.82	\$ 92,826.90
223-6810-44000-0000	Salaries - OT	\$ 42.83	\$ 292.31

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
223-6810-48050-0000	Retirement	\$	1,739.30	\$	5,240.24
223-6810-48055-0000	PERS Unfunded	\$	9,934.00	\$	-
223-6810-48060-0000	Workers Comp	\$	669.79	\$	2,710.77
223-6810-48065-0000	OPEB	\$	-	\$	5,095.00
223-6810-48070-0000	Med/Den/Life Ins	\$	1,074.22	\$	5,483.41
223-6810-48080-0000	SUI	\$	-	\$	202.31
223-6810-48090-0000	FICA	\$	1,596.96	\$	6,545.34
223-6810-50111-0000	Insurance	\$	3,996.15	\$	-
223-6830-40000-0000	Salaries - FT	\$	7,082.86	\$	40,658.27
223-6830-43000-0000	Salaries - PT	\$	-	\$	932.80
223-6830-44000-0000	Salaries - OT	\$	197.09	\$	1,194.70
223-6830-48050-0000	Retirement	\$	293.04	\$	1,570.16
223-6830-48060-0000	Workers Comp	\$	99.17	\$	547.31
223-6830-48065-0000	OPEB	\$	-	\$	2,997.00
223-6830-48070-0000	Med/Den/Life Ins	\$	1,101.98	\$	8,264.95
223-6830-48080-0000	SUI	\$	-	\$	206.23
223-6830-48090-0000	FICA	\$	513.95	\$	2,965.87
223-6830-50111-0000	Insurance	\$	6,861.33	\$	-
223-6830-50400-0000	Professional Services	\$	1,872.27	\$	140,107.19
223-6830-85010-0428	Design/Engineering/Permitting	\$	1,196.10	\$	88,563.45
223-6870-50111-0000	Insurance	\$	22,393.56	\$	14,889.00
223-6870-50140-0000	Materials & Supplies	\$	28,469.01	\$	107,975.74
223-6870-50150-0000	Fuel & Oil	\$	7,787.65	\$	40,599.33
223-6870-50190-0000	Uniforms & Clothing	\$	1,126.63	\$	6,936.24
223-6870-50220-0000	Advertising	\$	-	\$	-
223-6870-50250-0000	Communications	\$	1,527.34	\$	9,320.51
223-6870-50310-0000	Utilities	\$	17,824.89	\$	103,793.82
223-6870-50400-0000	Professional Services	\$	28,162.94	\$	335,448.25
223-6870-50500-0000	Membership/Dues	\$	-	\$	5,741.93
223-6870-50540-0000	Training/Travel/Conf/Mtgs	\$	470.00	\$	500.00
223-6870-50710-0000	Regulatory Fees	\$	-	\$	15,305.00
223-6870-80070-0298	Construction in Progress	\$	9,781.48	\$	22,336.28
223-6870-80070-0333	Construction in progress	\$	-	\$	-
223-6870-80070-0438	Construction in Progress	\$	-	\$	42,102.96
223-6870-80070-0440	Construction in Progress	\$	1,225.00	\$	17,277.63
223-6870-80070-0447	Construction in Progress	\$	-	\$	-
223-6870-80070-0453	Construction in progress	\$	-	\$	-
223-6870-85010-0353	Engineering	\$	4.50	\$	-
223-6870-85010-0367	Engineering	\$	-	\$	11,581.25
223-6870-85010-0375	Engineering	\$	2,090.00	\$	23,745.00
223-6870-85010-0391	Design/Engineering	\$	-	\$	24,386.06
223-6870-85010-0423	Engineering	\$	-	\$	-
223-6870-85050-0418	Project/Const Mgmt	\$	-	\$	3,020.00
223-6870-85050-0422	Project/Const Mgmt	\$	105.00	\$	5,153.75
223-6870-85050-0423	Project/Const Mgmt	\$	-	\$	-
223-6870-85060-0127	Construction	\$	-	\$	10,683.75
223-6870-85060-0354	Construction	\$	1,619.88	\$	587,094.21
223-6870-85060-0367	Construction	\$	-	\$	89,944.00

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
223-6870-85060-0418	Construction	\$ -	\$ -
223-6870-85060-0422	Construction	\$ 56,418.41	\$ 35,044.20
	Expense	\$ 313,464.15	\$ 2,571,408.88
Ret Earnings Total		\$ (302,794.44)	\$ 167,436.32
Fund Bal and Ret Earnings Total		\$ (2,382,473.56)	\$ (2,585,296.91)
Grand Total		\$ -	\$ (99,971.09)
225	PCWA WCC		
	Asset		
225-0000-11016-0307	Escrow Account Retentions	\$ 103,043.68	\$ 82,882.39
225-0000-11999-0000	Cash in Bank	\$ 30,893,704.30	\$ 31,480,572.08
225-0000-12010-0000	Interest Receivable	\$ -	\$ 37,133.58
225-0242-15400-0017	Advance To Other Funds	\$ 5,354,060.00	\$ 5,354,060.00
225-0284-15400-0012	Advance To Other Funds	\$ 3,955,192.31	\$ 3,955,192.31
	Asset	\$ 40,306,000.29	\$ 40,909,840.36
	Liability		
225-0000-20000-0000	Accounts Payable	\$ -	\$ (1,129,865.69)
225-0000-21000-0000	Retention Payable	\$ (159,572.68)	\$ (159,572.68)
225-0000-21005-0307	Bank Retention	\$ (103,043.68)	\$ (82,882.39)
	Liability	\$ (262,616.36)	\$ (1,372,320.76)
	Fund Balance		
225-0000-29000-0000	Restricted Fund Balance	\$ (20,985,221.89)	\$ (21,835,173.08)
225-0000-29015-0000	Restricted Fund Balance	\$ (9,243,045.40)	\$ (9,243,045.40)
225-0000-29025-0000	Nonspendable- Interfund Loan	\$ (9,309,252.31)	\$ (9,309,252.31)
	Fund Balance	\$ (39,537,519.60)	\$ (40,387,470.79)
	Revenue		
225-0000-35225-0000	PCWA Connection Fee	\$ (993,782.16)	\$ (1,954,188.08)
225-0000-38500-0000	Investment Revenue	\$ (174,904.47)	\$ (597,722.07)
225-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 48,667.87	\$ (581,663.51)
	Revenue	\$ 1,120,018.76	\$ 3,133,573.66
	Expense		
225-4060-50400-0000	Professional Services	\$ 780.00	\$ 62,727.55
225-6850-85010-0307	Engineering	\$ 36,773.75	\$ 135,678.00
225-6850-85050-0307	Project/Const Mgmt	\$ (669.14)	\$ 393,959.05
225-6850-85060-0307	Construction	\$ 577,269.82	\$ 3,580,895.76
	Expense	\$ 614,154.43	\$ 4,173,260.36
Ret Earnings Total		\$ 505,864.33	\$ (1,039,686.70)
Fund Bal and Ret Earnings Total		\$ (40,043,383.93)	\$ (39,347,784.09)
Grand Total		\$ -	\$ (189,735.51)
236	Supplemental Fees		
	Asset		
236-0000-11999-0000	Cash in Bank	\$ 1,306,525.69	\$ 1,595,018.82
236-0000-12010-0000	Interest Receivable	\$ -	\$ 1,885.19

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Asset	\$ 1,306,525.69	\$ 1,596,904.01
	Fund Balance		
236-0000-29000-0000	Committed Fund Balance	\$ (1,596,904.01)	\$ (1,857,446.26)
	Fund Balance	\$ (1,596,904.01)	\$ (1,857,446.26)
	Revenue		
236-0000-36300-0000	Supplemental Fees	\$ (19,250.00)	\$ (27,300.00)
236-0000-38500-0000	Investment Revenue	\$ (9,187.07)	\$ (29,267.28)
236-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 2,542.39	\$ (29,163.47)
	Revenue	\$ 25,894.68	\$ 85,730.75
	Expense		
236-0100-79500-0000	Transfer Out	\$ 316,273.00	\$ 346,273.00
	Expense	\$ 316,273.00	\$ 346,273.00
	Ret Earnings Total	\$ (290,378.32)	\$ (260,542.25)
	Fund Bal and Ret Earnings Total	\$ (1,306,525.69)	\$ (1,596,904.01)
	Grand Total	\$ -	\$ -
240	PFE-Transportation		
	Asset		
240-0000-11999-0000	Cash in Bank	\$ 5,764,580.63	\$ 5,762,177.23
240-0000-12010-0000	Interest Receivable	\$ -	\$ 6,700.80
240-0000-15600-PHI1	Del- Webb Loan Receivable	\$ 200,159.50	\$ 200,159.50
240-0000-15600-PHI2	Del-Webb Loan Receivable	\$ 474,173.67	\$ 474,173.67
240-0000-15600-SUN1	SunCal Loan Receivable	\$ 25,046.43	\$ 25,046.43
240-0247-15400-0021	Advance To Other Funds	\$ 1,016,262.00	\$ 1,016,262.00
	Asset	\$ 7,480,222.23	\$ 7,484,519.63
	Liability		
240-0000-20000-0000	Accounts Payable	\$ -	\$ (111,613.97)
240-0000-20005-0000	A/P Accrual - Manual	\$ -	\$ (7,857.00)
	Liability	\$ -	\$ (119,470.97)
	Fund Balance		
240-0000-29000-0000	Restricted Fund Balance	\$ (5,475,974.06)	\$ (5,043,197.33)
240-0000-29005-0000	Committed for Ferrari Ranch Rd	\$ (173,433.00)	\$ (173,433.00)
240-0000-29025-0000	Nonspendable-Interfund Loan	\$ (1,715,641.60)	\$ (1,715,641.60)
	Fund Balance	\$ (7,365,048.66)	\$ (6,932,271.93)
	Revenue		
240-0000-36340-0000	Facilities Fees-Transportation	\$ (97,400.52)	\$ (452,123.69)
240-0000-36345-0000	Traffic PFE Fees-Critical	\$ (23,107.18)	\$ (93,066.34)
240-0000-38500-0000	Investment Revenue	\$ (32,303.12)	\$ (109,410.79)
240-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 8,974.79	\$ (101,886.10)
	Revenue	\$ 143,836.03	\$ 756,486.92
	Expense		

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
240-6870-80070-0329	Construction in Progress	\$	28,662.46	\$	316,602.71
	Expense	\$	28,662.46	\$	316,602.71
	Ret Earnings Total	\$	115,173.57	\$	439,884.21
	Fund Bal and Ret Earnings Total	\$	(7,480,222.23)	\$	(7,372,156.14)
	Grand Total	\$	-	\$	7,107.48
241	PFE-Community Services-Police				
	Asset				
241-0000-11999-0000	Cash in Bank	\$	930,269.85	\$	803,608.12
241-0000-12010-0000	Interest Receivable	\$	-	\$	949.80
	Asset	\$	930,269.85	\$	804,557.92
	Fund Balance				
241-0000-29000-0000	Restricted Fund Balance	\$	(804,557.92)	\$	(623,580.35)
	Fund Balance	\$	(804,557.92)	\$	(623,580.35)
	Revenue				
241-0000-36351-0000	PFE-Police	\$	(122,084.63)	\$	(150,418.79)
241-0000-38500-0000	Investment Revenue	\$	(5,015.23)	\$	(13,602.49)
241-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	1,387.93	\$	(13,592.04)
	Revenue	\$	125,711.93	\$	177,613.32
	Expense				
241-4150-80030-T011	Public Safety Radio upgrade	\$	-	\$	-
	Expense	\$	-	\$	-
	Ret Earnings Total	\$	125,711.93	\$	177,613.32
	Fund Bal and Ret Earnings Total	\$	(930,269.85)	\$	(801,193.67)
	Grand Total	\$	-	\$	(3,364.25)
242	PFE-Community Services-Fire				
	Asset				
242-0000-11999-0000	Cash in Bank	\$	332,688.66	\$	282,510.96
242-0000-12010-0000	Interest Receivable	\$	-	\$	329.63
	Asset	\$	332,688.66	\$	282,840.59
	Liability				
242-0000-20000-0000	Accounts Payable	\$	-	\$	(3,621.88)
242-0225-24010-0017	Advance From Other Funds Loans	\$	(5,354,060.00)	\$	(5,354,060.00)
242-0290-24010-0019	Advance From Other Funds Loans	\$	(2,323,460.00)	\$	(2,323,460.00)
	Liability	\$	(7,677,520.00)	\$	(7,681,141.88)
	Fund Balance				
242-0000-29000-0000	Restricted Fund Balance	\$	7,398,301.29	\$	7,444,002.97
	Fund Balance	\$	7,398,301.29	\$	7,444,002.97
	Revenue				
242-0000-36352-0000	PFE-Fire	\$	(52,197.97)	\$	(62,259.23)
242-0000-38500-0000	Investment Revenue	\$	(1,760.74)	\$	(4,625.21)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
242-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	488.76	\$	(4,657.24)
	Revenue	\$	53,469.95	\$	71,541.68
	Expense				
242-0000-58000-0000	Interfund Loan Int Expense	\$	-	\$	25,840.00
	Expense	\$	-	\$	25,840.00
Ret Earnings Total		\$	53,469.95	\$	45,701.68
Fund Bal and Ret Earnings Total		\$	7,344,831.34	\$	7,398,301.29
Grand Total		\$	-	\$	-
243	PFE-Community Services-Admin				
	Asset				
243-0000-11999-0000	Cash in Bank	\$	350,766.87	\$	278,155.09
243-0000-12010-0000	Interest Receivable	\$	-	\$	328.76
	Asset	\$	350,766.87	\$	278,483.85
	Fund Balance				
243-0000-29000-0000	Restricted Fund Balance	\$	(278,483.85)	\$	(147,177.06)
	Fund Balance	\$	(278,483.85)	\$	(147,177.06)
	Revenue				
243-0000-36353-0000	PFE-City Admin	\$	(70,913.01)	\$	(123,095.05)
243-0000-38500-0000	Investment Revenue	\$	(1,886.41)	\$	(4,068.21)
243-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	516.40	\$	(4,143.53)
	Revenue	\$	72,283.02	\$	131,306.79
Ret Earnings Total		\$	72,283.02	\$	131,306.79
Fund Bal and Ret Earnings Total		\$	(350,766.87)	\$	(278,483.85)
Grand Total		\$	-	\$	-
244	PFE-Community Services-Library				
	Asset				
244-0000-11999-0000	Cash in Bank	\$	1,456,366.88	\$	1,575,988.45
244-0000-12010-0000	Interest Receivable	\$	-	\$	1,849.54
	Asset	\$	1,456,366.88	\$	1,577,837.99
	Liability				
244-0000-20000-0000	Accounts Payable	\$	-	\$	(71,036.95)
244-0000-21000-0373	Retention Payable	\$	(1,932.65)	\$	(1,932.65)
244-0000-21000-0405	Retention Payable	\$	(1,024.00)	\$	-
244-0000-22250-0000	Sales Tax Payable	\$	(71.84)	\$	(114.69)
	Liability	\$	(3,028.49)	\$	(73,084.29)
	Fund Balance				
244-0000-29000-0000	Restricted Fund Balance	\$	(1,504,753.70)	\$	(1,714,666.35)
	Fund Balance	\$	(1,504,753.70)	\$	(1,714,666.35)
	Revenue				
244-0000-38500-0000	Investment Revenue	\$	(8,394.48)	\$	(31,417.99)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
244-0000-38501-0000	Interfund Interest Revenue	\$	-	\$	-
244-0000-38550-0000	Unrealized Gain/Loss on Invest Revenue	\$	2,341.38	\$	(30,513.20)
		\$	6,053.10	\$	61,931.19
	Expense				
244-5012-50140-0000	Materials & Supplies	\$	-	\$	1,375.35
244-5012-50145-0000	Library Collections	\$	7,369.54	\$	81,009.71
244-5012-80030-T012	Library System Migration	\$	-	\$	-
244-6890-85010-0405	Design/Engineering	\$	3,762.27	\$	3,362.74
244-6890-85010-0406	Design/Engineering	\$	-	\$	-
244-6890-85050-0373	Project/Const Mgmt	\$	15,670.65	\$	27,254.12
244-6890-85050-0405	Project/Const Mgmt	\$	5,049.70	\$	14,517.72
244-6890-85060-0373	Construction	\$	5,136.25	\$	51,884.42
244-6890-85060-0405	Construction	\$	20,480.00	\$	-
244-6890-85060-0406	Construction	\$	-	\$	-
	Expense	\$	57,468.41	\$	179,404.06
Ret Earnings Total		\$	(51,415.31)	\$	(117,472.87)
Fund Bal and Ret Earnings Total		\$	(1,453,338.39)	\$	(1,597,193.48)
Grand Total		\$	-	\$	92,439.78
245	Park & Rec Tax Asset				
245-0000-11999-0000	Cash in Bank	\$	394,292.57	\$	381,207.79
245-0000-12010-0000	Interest Receivable	\$	-	\$	450.56
	Asset	\$	394,292.57	\$	381,658.35
	Liability				
245-0000-20000-0000	Accounts Payable	\$	-	\$	(682.50)
245-0000-21000-0414	Retention Payable	\$	(2,174.50)	\$	(2,174.50)
245-0000-21000-0415	Retention Payable	\$	-	\$	(2,027.00)
	Liability	\$	(2,174.50)	\$	(4,884.00)
	Fund Balance				
245-0000-29000-0000	Restricted Fund Balance	\$	(376,774.35)	\$	(250,741.32)
	Fund Balance	\$	(376,774.35)	\$	(250,741.32)
	Revenue				
245-0000-31300-0000	Park & Recreation Tax	\$	(13,833.00)	\$	(95,087.45)
245-0000-38500-0000	Investment Revenue	\$	(2,232.44)	\$	(7,955.85)
245-0000-38550-0000	Unrealized Gain/Loss on Invest Revenue	\$	616.17	\$	(8,336.37)
	Revenue	\$	15,449.27	\$	111,379.67
	Expense				
245-6875-80060-0118	Pool Heater Equipment	\$	-	\$	-
245-6875-80070-415b	Construction in progress	\$	-	\$	-
245-6875-85050-0415	Project/Const Mgmt	\$	105.00	\$	13,273.75
245-6875-85060-0415	Construction	\$	0.55	\$	40,550.45
	Expense	\$	105.55	\$	53,824.20

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
Ret Earnings Total		\$ 15,343.72	\$ 57,555.47
Fund Bal and Ret Earnings Total		\$ (392,118.07)	\$ (308,296.79)
Grand Total		\$ -	\$ (68,477.56)
246	PFE-Community Services-Parks		
	Asset		
246-0000-11999-0000	Cash in Bank	\$ 1,846,256.29	\$ 1,379,120.54
246-0000-12010-0000	Interest Receivable	\$ -	\$ 1,602.80
246-0000-12060-0000	Accrued Receivables	\$ -	\$ 33,550.00
	Asset	\$ 1,846,256.29	\$ 1,414,273.34
	Fund Balance		
246-0000-29000-0000	Restricted Fund Balance	\$ (1,414,273.34)	\$ (456,336.31)
	Fund Balance	\$ (1,414,273.34)	\$ (456,336.31)
	Revenue		
246-0000-36180-0000	Development Agreement Fees	\$ (119,700.00)	\$ (171,775.00)
246-0000-36355-0000	PFE-Parks	\$ (305,177.42)	\$ (399,434.57)
246-0000-38500-0000	Investment Revenue	\$ (9,768.10)	\$ (16,992.59)
246-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 2,662.57	\$ (18,734.87)
246-0000-38900-0000	Sale of Property	\$ -	\$ -
	Revenue	\$ 431,982.95	\$ 606,937.03
Ret Earnings Total		\$ 431,982.95	\$ 606,937.03
Fund Bal and Ret Earnings Total		\$ (1,846,256.29)	\$ (1,063,273.34)
Grand Total		\$ -	\$ (351,000.00)
247	PFE-Drainage		
	Asset		
247-0000-11999-0000	Cash in Bank	\$ 218,394.79	\$ 128,587.59
247-0000-12010-0000	Interest Receivable	\$ -	\$ 24.21
	Asset	\$ 218,394.79	\$ 128,611.80
	Liability		
247-0000-20000-0000	Accounts Payable	\$ -	\$ (1,676.39)
247-0000-21202-0000	11th St Storm Drain-Ron Ward	\$ -	\$ (22,185.00)
247-0240-24010-0021	Advance From Other Funds Loans	\$ (1,016,262.00)	\$ (1,016,262.00)
247-0735-24010-0010	Advance From Other Funds Loans	\$ (1,006,200.00)	\$ (1,006,200.00)
	Liability	\$ (2,022,462.00)	\$ (2,046,323.39)
	Fund Balance		
247-0000-29000-0000	Restricted Fund Balance	\$ 1,917,711.59	\$ 2,035,052.43
	Fund Balance	\$ 1,917,711.59	\$ 2,035,052.43
	Revenue		
247-0000-36360-0000	Facilities Fees - Drainage	\$ (56,909.18)	\$ (69,050.19)
247-0000-36365-0000	PFE Drainage-Critical Fees	\$ (55,887.45)	\$ (60,201.59)
247-0000-38500-0000	Investment Revenue	\$ (1,131.43)	\$ (1,148.76)
247-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 283.68	\$ (1,574.70)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
	Revenue	\$	113,644.38	\$	131,975.24
	Expense				
247-6810-50320-0000	Taxes	\$	-	\$	2,172.40
	Expense	\$	-	\$	2,172.40
	Ret Earnings Total	\$	113,644.38	\$	129,802.84
	Fund Bal and Ret Earnings Total	\$	1,804,067.21	\$	1,905,249.59
	Grand Total	\$	-	\$	12,462.00
248	Development Svcs Fund				
	Asset				
248-0000-11010-0000	Petty Cash	\$	150.00	\$	183.00
248-0000-11075-0000	Investment in Insurance Pool	\$	53,421.14	\$	53,421.14
248-0000-11999-0000	Cash in Bank	\$	6,614,493.62	\$	5,635,790.31
248-0000-12002-V1FR	A/R Wildland Fire	\$	12,646.60	\$	27,918.53
248-0000-12003-V1FR	A/R Wildland Fire Deferred	\$	43,855.17	\$	43,855.17
248-0000-12010-0000	Interest Receivable	\$	-	\$	6,261.93
	Asset	\$	6,724,566.53	\$	5,767,430.08
	Liability				
248-0000-20000-0000	Accounts Payable	\$	-	\$	(561,436.08)
248-0000-20005-0000	A/P Accrual - Manual	\$	-	\$	(17,465.09)
248-0000-21202-0000	Green Fee	\$	(1,614.00)	\$	-
248-0000-21203-0000	County Facility Fees	\$	(117,396.06)	\$	-
248-0000-21204-0000	Strong Motion Fee	\$	(2,412.46)	\$	-
248-0000-21223-TAY1	Developer Security Deposit	\$	(140,200.00)	\$	-
248-0000-22250-0000	Sales Tax Payable	\$	(4.50)	\$	(0.90)
248-0000-23000-0002	Lincoln Meadows	\$	(6,843.60)	\$	4,912.07
248-0000-23000-0003	Senior Living @ Lincoln	\$	(21,820.25)	\$	(21,820.25)
248-0000-23000-0004	La Bella Rosa	\$	(2,191.59)	\$	(2,373.76)
248-0000-23000-0006	Lincoln 270 Annexation EIR	\$	(24,828.18)	\$	(24,828.18)
248-0000-23000-0007	Cresleigh Grove V2 Entitlement	\$	(1,424.99)	\$	3,192.93
248-0000-23000-0008	Educ Foundation @ 12Bridges	\$	(76,050.26)	\$	(21,735.60)
248-0000-23000-0009	Auburn Ravine Center	\$	(12,324.05)	\$	(13,591.53)
248-0000-23000-0010	SW Joiner and Nicolaus	\$	(9,700.61)	\$	(9,700.61)
248-0000-23000-0011	SE Joiner and Nicolaus	\$	(14,780.08)	\$	(16,444.08)
248-0000-23000-0013	Enclave @ Horizon Edge	\$	2,831.21	\$	(3,607.94)
248-0000-23000-0014	Cresleigh Grove	\$	(4,192.70)	\$	(4,782.84)
248-0000-23000-0016	Silverado Hidden Hills	\$	16,007.82	\$	3,532.34
248-0000-23000-0017	Magnolia Village	\$	(12,396.58)	\$	(12,396.58)
248-0000-23000-0019	Lakeside 6 Phase 2	\$	(3,390.85)	\$	(3,390.85)
248-0000-23000-0021	12B Village 11	\$	(4,844.24)	\$	(5,468.74)
248-0000-23000-0023	Lakeside 6 Ph 7&8 Improv Plans	\$	(24,687.16)	\$	(55,319.44)
248-0000-23000-0024	Epick I and II	\$	(22,557.90)	\$	(28,480.31)
248-0000-23000-0025	Epick III	\$	4,216.97	\$	(7,190.50)
248-0000-23000-0027	Infill Site - Fullerton	\$	(4,962.27)	\$	(5,197.52)
248-0000-23000-0028	V1 Infra Finance SR193 GAD	\$	(11,666.16)	\$	(14,193.01)
248-0000-23000-0029	Athlos Academics	\$	(33,009.88)	\$	2,057.60

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
248-0000-23000-0030	Mira Vista @ Verdera V23	\$ (5,016.89)	\$ (5,016.89)
248-0000-23000-0031	Deer Creek (Deer Crossing)	\$ (11,378.00)	\$ (11,469.08)
248-0000-23000-0032	Quick Quack Car Wash	\$ (670.29)	\$ (670.29)
248-0000-23000-0033	East 10th St Subdivision	\$ (6,196.30)	\$ (6,753.89)
248-0000-23000-0035	Twelve Bridges V2	\$ (11,091.10)	\$ (11,833.77)
248-0000-23000-0036	KB Homes 12 Bridges V1	\$ (36,293.34)	\$ 680.92
248-0000-23000-0037	Auburn Ravine Overbank	\$ (1,533.14)	\$ (14,293.59)
248-0000-23000-0038	Parkway Pointe Hotel	\$ (1,153.07)	\$ (1,153.07)
248-0000-23000-0039	Lincoln 16 Project	\$ (27,903.86)	\$ (5,925.51)
248-0000-23000-0040	America's Tire	\$ (1,200.00)	\$ (1,200.00)
248-0000-23000-0041	Meadowlands Improvements Plans	\$ (187,298.44)	\$ (1,207.22)
248-0000-23000-0043	V5 CEQA Litigation	\$ (15,154.55)	\$ (16,854.55)
248-0000-23000-0044	V5 Annexation	\$ (7,446.13)	\$ (10,266.40)
248-0000-23000-0046	12B Village 10	\$ (295,554.33)	\$ (211,190.98)
248-0000-23000-0047	Twelve Bridges V2B	\$ 2,494.70	\$ 4,511.57
248-0000-23000-0051	Village 1 Infrastructure Analy	\$ (18,864.19)	\$ (19,228.53)
248-0000-23000-0053	Village 1 Annexation	\$ (3,962.39)	\$ (3,962.39)
248-0000-23000-0057	AB Tools - UG Utilities	\$ (20,758.00)	\$ (20,758.00)
248-0000-23000-0059	Nicolaus Ctr Undergrnd Elect	\$ (51,500.00)	\$ (51,500.00)
248-0000-23000-0060	Oaktree Ln Frontage-Pulte Home	\$ (137,423.00)	\$ (137,423.00)
248-0000-23000-0070	Graham Vill 11 EIR	\$ 6,124.40	\$ (3,971.08)
248-0000-23000-0072	LCCA	\$ (777.75)	\$ (1,129.79)
248-0000-23000-0074	Elliott Homes Turkey Creek	\$ (236,599.03)	\$ (32,382.03)
248-0000-23000-0075	Crocker Knoll	\$ (37,342.26)	\$ (37,342.26)
248-0000-23000-0081	Walkup Ranch	\$ (1,541.20)	\$ (2,437.77)
248-0000-23000-0082	Gill/Peery SUD B NE Quadrant	\$ (31,896.88)	\$ (31,896.88)
248-0000-23000-0085	Lewis - Independence @ Lincoln	\$ 182.76	\$ 10,192.03
248-0000-23000-0087	TerraCotta Village	\$ -	\$ 173.49
248-0000-23000-0088	Twelve Bridges Village 25	\$ (3,752.31)	\$ (4,025.56)
248-0000-23000-0089	St Joseph Parish Hall	\$ (435.66)	\$ (817.83)
248-0000-23000-0090	V1 IFP FRR North & McBean N	\$ (31,391.65)	\$ (5,167.64)
248-0000-23000-0091	12B V25 General Plan Amend	\$ (2,237.79)	\$ (2,237.79)
248-0000-23000-0092	Ferrari Pavillion	\$ (2,767.05)	\$ (34,267.25)
248-0000-23000-0093	La Quinta Hotel	\$ 7,302.84	\$ 1,522.58
248-0000-23000-0094	SUD B NEQ Gill Property TSM	\$ (7,231.35)	\$ (7,231.35)
248-0000-23000-0095	Independence Ph1 Richmond	\$ 75.63	\$ 624.79
248-0000-23000-0096	12B V02C Woodside	\$ (289.11)	\$ (1,428.03)
248-0000-23000-0097	Pacific Northwest Oil	\$ (2,830.72)	\$ (2,830.72)
248-0000-23000-0098	12B V3, V4, V27	\$ (17,700.50)	\$ (20,647.87)
248-0000-23000-0099	12B V2A Tri-Pointe	\$ 4,782.57	\$ 5,976.75
248-0000-23000-D101	Windsor Cove	\$ (4,196.60)	\$ (5,619.16)
248-0000-23000-D102	Sud-B NEQ Perry Property TSM	\$ (5,430.32)	\$ (5,430.32)
248-0000-23000-D103	V1 IFP Oak Tree Lane	\$ (13,437.88)	\$ 3,022.54
248-0000-23000-D104	V1 Specific Plan Amend	\$ (26,371.55)	\$ (30,000.00)
248-0000-23000-D105	V1 Esplanade	\$ (195,677.16)	\$ -
248-0000-23000-D106	Village 1 IFP Amendment	\$ (86,000.00)	\$ -
248-0000-23000-GP01	Village 1	\$ (61,011.00)	\$ (61,011.00)
248-0000-23000-V101	Oak Tree Lane Improvement	\$ (452,337.60)	\$ (452,337.60)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
248-0000-23000-V700	Village 7	\$ (579.02)	\$ (679.02)
248-0000-23001-0000	Developer deposits	\$ (8,095.15)	\$ (8,214.78)
248-0000-23001-0082	SUD B NE Quadrant Fiscal	\$ (41,363.12)	\$ (41,363.12)
248-0000-23002-0002	Cresleigh Homes Const/Eng	\$ (16,719.02)	\$ (2,089.11)
248-0000-23002-0003	LCCA Easement Abandon	\$ (19,502.54)	\$ (20,339.91)
248-0000-23002-0004	Independence Mass Grade-Eng	\$ (17,739.16)	\$ (43,819.47)
248-0000-23002-0005	Terra Cotta Village Eng/Const	\$ (3,069.69)	\$ (3,069.69)
248-0000-23002-0006	12B V2a	\$ (47,419.02)	\$ (2,191.20)
248-0000-23002-0007	12B V2b (constr/eng)	\$ (54,479.40)	\$ 22,014.55
248-0000-23002-0008	12B V2c Const/Eng	\$ (15,154.10)	\$ 4,768.03
248-0000-23002-0009	Lincoln Xing V11 Const/Eng	\$ (44,190.35)	\$ (29,239.07)
248-0000-23002-0010	12B HS Easement Review	\$ (1,149.50)	\$ (1,149.50)
248-0000-23002-0019	Lakeside 6 Atkinson Park	\$ (19,173.52)	\$ (20,136.54)
248-0000-23002-0021	Village 11 Constr/Engineering	\$ (42,229.26)	\$ (48,529.91)
248-0000-23002-0022	Ridgecrest Inspection	\$ (3,000.00)	\$ (3,000.00)
248-0000-23002-0036	12B V1 Construction/Eng Inspec	\$ (46,761.10)	\$ 5,374.40
248-0000-23002-0037	12B V2,3,5,27 water study	\$ (8,534.70)	\$ (8,534.70)
248-0000-23002-0040	12B Village 2,3,4 grading	\$ (5,798.56)	\$ (5,798.56)
248-0000-23002-0042	Clover Meadows - Engineering	\$ (1,728.77)	\$ (1,728.77)
248-0000-23016-0000	Building Bonds on Deposit	\$ (72,152.11)	\$ (45,349.75)
248-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (22,208.33)
248-0000-27110-V1FR	Deferred Revenue/Loans Recv Liability	\$ (43,855.17)	\$ (43,855.17)
		\$ (3,083,625.12)	\$ (2,381,082.91)
	Fund Balance		
248-0000-29000-0000	Unassigned Fund Balance	\$ (3,160,617.40)	\$ (3,212,140.75)
248-0000-29015-0MTF	Restricted Fund Balance	\$ (90,270.16)	\$ (90,270.16)
248-0000-29030-0000	Nonspendable Insurance Pool	\$ (53,421.14)	\$ (53,421.14)
	Fund Balance	\$ (3,304,308.70)	\$ (3,355,832.05)
	Revenue		
248-0000-31800-0000	Building Permits	\$ (119,435.74)	\$ (347,099.85)
248-0000-31810-0000	Plumbing & Gas Permits	\$ (20,558.90)	\$ (58,066.66)
248-0000-31820-0000	Electrical Permits	\$ (21,960.67)	\$ (68,923.89)
248-0000-31825-0000	Green Bldg Fees	\$ -	\$ (2,338.68)
248-0000-31830-0000	Strong Motion	\$ -	\$ (116.82)
248-0000-31840-0000	Occupancy Permits	\$ (9,016.60)	\$ (21,812.90)
248-0000-31841-0000	Temp Occupancy Review Fee	\$ (1,890.00)	\$ (4,233.00)
248-0000-31850-0000	Encroachment Permit	\$ (66,825.20)	\$ (105,630.17)
248-0000-31860-0000	Fire Sprinkler Plan Check Fees	\$ (3,608.40)	\$ (25,079.04)
248-0000-31870-0000	Fire Sprinkler Building Permit	\$ (22,823.18)	\$ (58,973.51)
248-0000-31890-0000	Mechanical Permit	\$ (9,161.00)	\$ (30,029.00)
248-0000-31895-0000	Grading Permit	\$ (10,000.00)	\$ (11,500.00)
248-0000-31899-0000	Other Permits	\$ (4,890.00)	\$ (6,678.00)
248-0000-33100-0000	Plan Check	\$ (119,209.53)	\$ (160,297.02)
248-0000-36028-0MTF	State Mandated Fee	\$ (6,989.63)	\$ (27,455.34)
248-0000-36030-0000	Tentative Parcel Maps	\$ -	\$ (5,270.00)
248-0000-36040-0000	Tentative Subdivision Maps	\$ (500.00)	\$ -

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
248-0000-36050-0000	Final Parcel Maps	\$ -	\$ (23,522.50)
248-0000-36066-0000	Engr Pln Check	\$ -	\$ -
248-0000-36067-0000	City Administration Staff Fees	\$ (97,874.95)	\$ (422,692.85)
248-0000-36071-0000	Admin Fee - Encroachment	\$ (26,719.20)	\$ (62,245.72)
248-0000-36073-0000	Comm Devel Staff Fees	\$ (174,803.07)	\$ (499,011.56)
248-0000-36080-0000	Zoning Variance	\$ -	\$ (150.00)
248-0000-36090-0000	Conditional Use Permit	\$ (1,605.00)	\$ (26,175.00)
248-0000-36095-0000	Home Occ App Processing Fee	\$ (1,715.00)	\$ (6,565.00)
248-0000-36200-0000	Design Review	\$ (2,000.00)	\$ (18,815.00)
248-0000-36210-0000	Lot Line Adjustment	\$ -	\$ (14,500.00)
248-0000-38500-0000	Investment Revenue	\$ (38,282.87)	\$ (95,521.33)
248-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 10,258.14	\$ (95,284.70)
248-0000-39000-0000	Other Revenue	\$ -	\$ -
248-0000-39000-HOTL	Hotel Appeal	\$ (6,100.00)	\$ -
	Revenue	\$ 755,710.80	\$ 2,197,987.54
	Expense		
248-0000-65100-0000	Admin Cost Allocation	\$ 79,101.00	\$ 252,370.07
248-0000-65610-0000	Fleet Maintenance	\$ 357.24	\$ 2,698.30
248-0000-65620-0000	Engineering Costs	\$ -	\$ 59,702.37
248-0955-79500-0000	Transfer Out	\$ -	\$ 194,010.00
248-1040-40000-0000	Salaries - FT	\$ 1,482.10	\$ 19,895.71
248-1040-48050-0000	Retirement	\$ 150.90	\$ 493.22
248-1040-48060-0000	Workers Comp	\$ 23.59	\$ 54.35
248-1040-48065-0000	OPEB	\$ -	\$ 599.00
248-1040-48070-0000	Med/Den/Life Ins	\$ 153.30	\$ 212.79
248-1040-48080-0000	SUI	\$ -	\$ 23.79
248-1040-48090-0000	FICA	\$ 108.21	\$ 1,116.95
248-1040-50400-0000	Professional Services	\$ 3,247.22	\$ -
248-3140-50400-0501	Professional Services	\$ 8,702.49	\$ 63,971.70
248-4020-40000-0000	Salaries - FT	\$ 6,415.77	\$ 997.94
248-4020-44000-0000	Salaries - OT	\$ 539.13	\$ 718.85
248-4020-48050-0000	Retirement	\$ 255.25	\$ 39.22
248-4020-48060-0000	Workers Comp	\$ 63.85	\$ 19.93
248-4020-48070-0000	Med/Den/Life Ins	\$ 945.43	\$ 315.04
248-4020-48090-0000	FICA	\$ 492.97	\$ 122.98
248-4060-48070-0000	Med/Den/Life Ins	\$ -	\$ -
248-4060-48075-0000	Retiree Medical Insurance	\$ 35,992.47	\$ 136,688.00
248-4210-40000-0000	Salaries - FT	\$ 39,761.24	\$ 236,340.93
248-4210-41000-0000	Contract Personnel	\$ 2,100.00	\$ 8,400.00
248-4210-44000-0000	Salaries - OT	\$ 201.57	\$ 289.60
248-4210-48050-0000	Retirement	\$ 1,872.52	\$ 7,268.88
248-4210-48055-0000	PERS Unfunded	\$ 238.00	\$ 178.73
248-4210-48060-0000	Workers Comp	\$ 124.17	\$ 1,500.25
248-4210-48065-0000	OPEB	\$ -	\$ 14,985.00
248-4210-48070-0000	Med/Den/Life Ins	\$ 7,956.96	\$ 32,924.31
248-4210-48080-0000	SUI	\$ 71.40	\$ 1,223.30
248-4210-48090-0000	FICA	\$ 2,998.19	\$ 17,662.31

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
248-4210-50111-0000	Insurance	\$	8,972.50	\$	7,466.00
248-4210-50140-0000	Materials & Supplies	\$	-	\$	-
248-4210-50250-0000	Communications	\$	-	\$	461.40
248-4210-50350-0000	Lease	\$	949.17	\$	3,163.90
248-4210-50400-0000	Professional Services	\$	-	\$	32,620.40
248-4210-50500-0000	Membership/Dues	\$	-	\$	-
248-4210-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	138.78
248-4220-40000-0000	Salaries - FT	\$	38,302.61	\$	136,848.50
248-4220-48050-0000	Retirement	\$	2,619.97	\$	9,303.62
248-4220-48055-0000	PERS Unfunded	\$	15,096.00	\$	14,646.60
248-4220-48060-0000	Workers Comp	\$	113.32	\$	595.81
248-4220-48065-0000	OPEB	\$	-	\$	11,988.00
248-4220-48070-0000	Med/Den/Life Ins	\$	4,148.62	\$	24,599.61
248-4220-48080-0000	SUI	\$	94.97	\$	611.99
248-4220-48090-0000	FICA	\$	2,848.90	\$	9,946.01
248-4220-50101-0000	Office Expense	\$	50.00	\$	17.00
248-4220-50111-0000	Insurance	\$	8,143.12	\$	6,310.00
248-4220-50140-0000	Materials & Supplies	\$	96.51	\$	161.37
248-4220-50400-0000	Professional Services	\$	4,459.67	\$	48,970.00
248-4220-50500-0000	Membership/Dues	\$	(125.00)	\$	1,255.50
248-4220-50540-0000	Training/Travel/Conf/Mtgs	\$	253.41	\$	953.74
248-4225-40000-0000	Salaries - FT	\$	32,039.44	\$	98,428.90
248-4225-48050-0000	Retirement	\$	1,276.73	\$	3,757.40
248-4225-48055-0000	PERS Unfunded	\$	64.00	\$	195.20
248-4225-48060-0000	Workers Comp	\$	509.79	\$	1,336.72
248-4225-48065-0000	OPEB	\$	-	\$	8,991.00
248-4225-48070-0000	Med/Den/Life Ins	\$	4,016.60	\$	6,974.50
248-4225-48080-0000	SUI	\$	-	\$	178.49
248-4225-48090-0000	FICA	\$	2,234.70	\$	7,373.58
248-4225-50111-0000	Insurance	\$	6,258.13	\$	4,001.00
248-4225-50140-0000	Materials/Supplies	\$	-	\$	-
248-4225-50400-0000	Professional Services	\$	-	\$	-
248-4225-50500-0000	Memberships/Dues/Subscriptions	\$	-	\$	-
248-4225-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	-
248-4230-40000-0000	Salaries - FT	\$	11,167.56	\$	39,346.75
248-4230-44000-0000	Salaries - OT	\$	-	\$	-
248-4230-48050-0000	Retirement	\$	445.05	\$	2,035.81
248-4230-48055-0000	PERS Unfunded	\$	44.00	\$	3,806.47
248-4230-48060-0000	Workers Comp	\$	383.41	\$	644.58
248-4230-48065-0000	OPEB	\$	-	\$	4,196.00
248-4230-48070-0000	Med/Den/Life Ins	\$	1,783.51	\$	2,620.44
248-4230-48080-0000	SUI	\$	-	\$	304.31
248-4230-48090-0000	FICA	\$	833.88	\$	2,957.27
248-4230-50111-0000	Insurance	\$	2,789.77	\$	1,871.00
248-4230-50140-0000	Materials & Supplies	\$	143.63	\$	1,448.05
248-4230-50150-0000	Fuel & Oil	\$	122.95	\$	203.20
248-4230-50220-0000	Advertising	\$	-	\$	-
248-4230-50250-0000	Communications	\$	202.73	\$	1,689.15

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
248-4230-50400-0000	Professional Services	\$ 123,947.28	\$ 313,633.82
248-4230-50500-0000	Membership/Dues	\$ -	\$ 255.50
248-4230-50540-0mtf	Training/Travel/Conf/Mtgs	\$ 6,319.46	\$ 2,187.67
248-6830-40000-0000	Salaries - FT	\$ 12,184.21	\$ 230,583.81
248-6830-43000-0000	Salaries - PT	\$ -	\$ 8,435.97
248-6830-44000-0000	Salaries - OT	\$ 133.88	\$ 2,946.36
248-6830-48050-0000	Retirement	\$ 479.78	\$ 11,613.80
248-6830-48060-0000	Workers Comp	\$ 89.00	\$ 3,047.30
248-6830-48065-0000	OPEB	\$ -	\$ 14,685.00
248-6830-48070-0000	Med/Den/Life Ins	\$ 1,072.98	\$ 30,418.19
248-6830-48080-0000	SUI	\$ -	\$ 622.28
248-6830-48090-0000	FICA	\$ 916.08	\$ 17,716.29
248-6830-50111-0000	Insurance	\$ 7,238.33	\$ -
248-6830-50400-0000	Professional Services Expense	\$ 2,067.50 \$ 498,143.12	\$ 209,939.04 \$ 2,403,326.60
Ret Earnings Total		\$ 257,567.68	\$ (205,339.06)
Fund Bal and Ret Earnings Total		\$ (3,561,876.38)	\$ (3,150,492.99)
Grand Total		\$ (79,065.03)	\$ (235,854.18)
250	State Grants Asset		
250-0000-11999-0000	Cash in Bank Asset	\$ 206,082.54 \$ 206,082.54	\$ 225,187.08 \$ 225,187.08
	Liability		
250-0000-20000-0000	Accounts Payable	\$ -	\$ (19,104.54)
250-0000-21000-0000	Retention Payable Liability	\$ (1,674.45) \$ (1,674.45)	\$ (1,674.45) \$ (20,778.99)
	Fund Balance		
250-0000-29000-0000	Restricted Fund Balance Fund Balance	\$ (204,408.09) \$ (204,408.09)	\$ (894,844.89) \$ (894,844.89)
Ret Earnings Total		\$ -	\$ -
Fund Bal and Ret Earnings Total		\$ (204,408.09)	\$ (894,844.89)
Grand Total		\$ -	\$ 690,436.80
253	SLES Fund Asset		
253-0000-11999-0000	Cash in Bank	\$ 3,111.21	\$ 46,516.23
253-0000-12010-0000	Interest Receivable Asset	\$ - \$ 3,111.21	\$ 52.93 \$ 46,569.16
	Liability		
253-0000-25010-0000	Wages & Salaries Payable Liability	\$ - \$ -	\$ (3,234.34) \$ (3,234.34)
	Fund Balance		
253-0000-29000-0000	Restricted Fund Balance	\$ (43,334.82)	\$ (25,121.43)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Fund Balance	\$ (43,334.82)	\$ (25,121.43)
	Revenue		
253-0000-32200-0000	State Aide - SLESF	\$ -	\$ (148,746.54)
253-0000-38500-0000	Investment Revenue	\$ 50.75	\$ (715.07)
253-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 0.73	\$ (1,079.24)
	Revenue	\$ (51.48)	\$ 150,540.85
	Expense		
253-4150-40000-0000	Salaries - FT	\$ 23,480.77	\$ 90,269.52
253-4150-40550-0000	Safety Allowance	\$ 767.98	\$ 1,408.39
253-4150-44000-0000	Salaries - OT	\$ 6,759.16	\$ 9,790.35
253-4150-48050-0000	Retirement	\$ 2,331.39	\$ 8,264.60
253-4150-48060-0000	Workers Comp	\$ 798.50	\$ 2,427.92
253-4150-48070-0000	Med/Den/Life Ins	\$ 3,866.53	\$ 20,136.29
253-4150-48090-0000	FICA	\$ 2,167.80	\$ 6,982.39
	Expense	\$ 40,172.13	\$ 139,279.46
	Ret Earnings Total	\$ (40,223.61)	\$ 11,261.39
	Fund Bal and Ret Earnings Total	\$ (3,111.21)	\$ (36,382.82)
	Grand Total	\$ -	\$ (6,952.00)
260	Revitalization Loan Fund		
	Asset		
260-0000-11999-0000	Cash in Bank	\$ 868,855.45	\$ 864,274.06
260-0000-12010-0000	Interest Receivable	\$ -	\$ 1,021.51
	Asset	\$ 868,855.45	\$ 865,295.57
	Fund Balance		
260-0000-29000-0000	Restricted Fund Balance	\$ (865,295.57)	\$ (831,033.20)
	Fund Balance	\$ (865,295.57)	\$ (831,033.20)
	Revenue		
260-0000-38500-0000	Investment Revenue	\$ (4,924.58)	\$ (16,161.83)
260-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 1,364.70	\$ (15,970.22)
260-0000-38800-0000	Loan Repayment Revenue	\$ -	\$ (2,130.32)
	Revenue	\$ 3,559.88	\$ 34,262.37
	Ret Earnings Total	\$ 3,559.88	\$ 34,262.37
	Fund Bal and Ret Earnings Total	\$ (868,855.45)	\$ (865,295.57)
	Grand Total	\$ -	\$ -
261	98-STBG-1250/Prog.Inc(CDBG)		
	Asset		
261-0000-11999-0000	Cash in Bank	\$ 153,252.06	\$ 153,003.50
261-0000-12010-0000	Interest Receivable	\$ -	\$ 180.84
261-0000-15310-0000	PI Loan Receivables	\$ 357,853.11	\$ 357,853.11
261-0000-15900-0000	Interest Receivable (Deferred)	\$ 115,403.70	\$ 115,403.70
	Asset	\$ 626,508.87	\$ 626,441.15

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
	Liability				
261-0000-20000-0000	Accounts Payable	\$	-	\$	(370.00)
261-0000-27110-0000	Deferred Revenue/Loan Recv	\$	(473,256.81)	\$	(473,256.81)
	Liability	\$	(473,256.81)	\$	(473,626.81)
	Fund Balance				
261-0000-29000-0000	Restricted Fund Balance	\$	(152,814.34)	\$	(152,960.84)
	Fund Balance	\$	(152,814.34)	\$	(152,960.84)
	Revenue				
261-0000-38500-0000	Investment Revenue	\$	(868.55)	\$	(2,659.02)
261-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	240.83	\$	(3,019.98)
	Revenue	\$	627.72	\$	5,679.00
	Expense				
261-2030-50400-0000	Professional Services	\$	-	\$	-
261-2030-50400-00GA	Professional Services	\$	190.00	\$	5,825.50
	Expense	\$	190.00	\$	5,825.50
Ret Earnings Total		\$	437.72	\$	(146.50)
Fund Bal and Ret Earnings Total		\$	(153,252.06)	\$	(152,814.34)
Grand Total		\$	-	\$	-
264	Cal Home Grants				
	Asset				
264-0000-11999-0000	Cash in Bank	\$	417,634.91	\$	415,892.29
264-0000-12010-0000	Interest Receivable	\$	-	\$	491.55
264-0000-15315-0000	Loans Receivable - Cal Grants	\$	660,138.44	\$	660,138.44
264-0000-15900-0000	Interest Receivable (Deferred)	\$	24,395.72	\$	24,395.72
	Asset	\$	1,102,169.07	\$	1,100,918.00
	Liability				
264-0000-20000-0000	Accounts Payable	\$	-	\$	(270.00)
264-0000-27110-0000	Deferred Revenue/Loan Recv	\$	(684,534.16)	\$	(684,534.16)
	Liability	\$	(684,534.16)	\$	(684,804.16)
	Fund Balance				
264-0000-29000-0000	Restricted Fund Balance	\$	(416,113.84)	\$	(403,881.20)
	Fund Balance	\$	(416,113.84)	\$	(403,881.20)
	Revenue				
264-0000-38500-0000	Investment Revenue	\$	(2,367.17)	\$	(7,811.10)
264-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	656.10	\$	(7,702.98)
	Revenue	\$	1,711.07	\$	15,514.08
	Expense				
264-2030-50400-0000	Professional Services	\$	190.00	\$	3,280.50
	Expense	\$	190.00	\$	3,280.50

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
Ret Earnings Total		\$ 1,521.07	\$ 12,233.58
Fund Bal and Ret Earnings Total		\$ (417,634.91)	\$ (416,114.78)
Grand Total		\$ -	\$ 0.94
267	HOME-FTHB		
	Asset		
267-0000-11999-0000	Cash in Bank	\$ 258,668.44	\$ 256,219.49
267-0000-12010-0000	Interest Receivable	\$ -	\$ 302.83
267-0000-15310-0000	Notes Receivable	\$ 1,325,034.05	\$ 1,325,034.05
267-0000-15900-0000	Interest Receivable (Deferred)	\$ 430,386.90	\$ 430,386.90
	Asset	\$ 2,014,089.39	\$ 2,011,943.27
	Liability		
267-0000-20000-0000	Accounts Payable	\$ -	\$ (360.00)
267-0000-27110-0000	Deferred Revenue/Loan Recv	\$ (1,755,420.95)	\$ (1,755,420.95)
	Liability	\$ (1,755,420.95)	\$ (1,755,780.95)
	Fund Balance		
267-0000-29000-0000	Restricted Fund Balance	\$ (256,162.32)	\$ (244,234.19)
	Fund Balance	\$ (256,162.32)	\$ (244,234.19)
	Revenue		
267-0000-30350-0000	Interest Earned	\$ (529.09)	\$ (2,371.44)
267-0000-38500-0000	Investment Revenue	\$ (1,461.46)	\$ (4,986.93)
267-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 405.18	\$ (4,582.56)
267-0000-38800-0000	Loan Repayment Revenue	\$ (920.75)	\$ (4,361.20)
	Revenue	\$ 2,506.12	\$ 16,302.13
Ret Earnings Total		\$ 2,506.12	\$ 16,302.13
Fund Bal and Ret Earnings Total		\$ (258,668.44)	\$ (260,536.32)
Grand Total		\$ -	\$ 4,374.00
270	L&L-North of Auburn Ravine		
	Asset		
270-0000-11075-0000	Investment in Insurance Pool	\$ 9,141.80	\$ 9,141.80
270-0000-11999-0000	Cash in Bank	\$ 3,956,949.09	\$ 4,491,267.72
270-0000-12000-0000	Accounts Receivable	\$ 2,894.06	\$ -
270-0000-12010-0000	Interest Receivable	\$ -	\$ 5,107.34
270-0000-12030-0000	Property Tax Receivable	\$ -	\$ 161,111.37
	Asset	\$ 3,968,984.95	\$ 4,666,628.23
	Liability		
270-0000-20000-0000	Accounts Payable	\$ -	\$ (232,566.61)
270-0000-20005-0000	A/P Accrual - Manual	\$ -	\$ (42,240.40)
270-0000-21000-0000	Retention Payable	\$ -	\$ -
270-0000-21000-0449	Retention Payable	\$ -	\$ (674.40)
270-0000-22250-0000	Sales Tax Payable	\$ (180.15)	\$ (1,123.89)
270-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (12,585.51)
	Liability	\$ (180.15)	\$ (289,190.81)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Fund Balance		
270-0000-29000-0000	Restricted Fund Balance	\$ (4,368,295.62)	\$ (3,671,797.43)
270-0000-29030-0000	Nonspendable Insurance Pool	\$ (9,141.80)	\$ (9,141.80)
	Fund Balance	\$ (4,377,437.42)	\$ (3,680,939.23)
	Revenue		
270-0000-35370-0000	L&L Assessment	\$ -	\$ (3,222,227.43)
270-0000-38500-0000	Investment Revenue	\$ (21,783.78)	\$ (71,193.62)
270-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 6,121.21	\$ (64,159.63)
270-0000-39010-0000	Expense Reimbursement	\$ (5,650.31)	\$ (8,268.75)
270-0000-39200-0000	Misc Reimbursements	\$ -	\$ (225.00)
270-0000-39201-0385	Project Reimbursement	\$ (8,818.18)	\$ -
270-0100-39500-0000	L&L deficit/General Benefit	\$ (211,414.25)	\$ (797,790.00)
	Revenue	\$ 241,545.31	\$ 4,163,864.43
	Expense		
270-0000-65100-0000	Admin Cost Allocation	\$ 71,319.00	\$ 220,411.31
270-0000-65610-0000	Fleet Maintenance	\$ 4,721.53	\$ 26,408.61
270-0000-65620-0000	Engineering Costs	\$ -	\$ 2,551.50
270-0955-79500-0000	Transfer Out	\$ -	\$ -
270-4060-48075-0000	Retiree Medical Insurance	\$ 145.68	\$ 576.06
270-4060-50415-0000	County Collection Fees	\$ -	\$ 32,222.27
270-6810-40000-0000	Salaries - FT	\$ 8,643.54	\$ 45,550.52
270-6810-44000-0000	Salaries - OT	\$ 42.82	\$ 292.29
270-6810-48050-0000	Retirement	\$ 455.81	\$ 1,594.78
270-6810-48055-0000	PERS Unfunded	\$ 2,027.00	\$ 33.04
270-6810-48060-0000	Workers Comp	\$ 50.37	\$ 288.22
270-6810-48065-0000	OPEB	\$ -	\$ 3,596.00
270-6810-48070-0000	Med/Den/Life Ins	\$ 562.12	\$ 2,959.59
270-6810-48080-0000	SUI	\$ -	\$ 142.83
270-6810-48090-0000	FICA	\$ 653.64	\$ 3,214.55
270-6810-50111-0000	Insurance	\$ 1,960.38	\$ -
270-6830-40000-0000	Salaries - FT	\$ -	\$ 20,681.27
270-6830-48050-0000	Retirement	\$ -	\$ 785.06
270-6830-48060-0000	Workers Comp	\$ -	\$ 701.24
270-6830-48065-0000	OPEB	\$ -	\$ 1,199.00
270-6830-48070-0000	Med/Den/Life Ins	\$ -	\$ 3,762.81
270-6830-48080-0000	SUI	\$ -	\$ 47.58
270-6830-48090-0000	FICA	\$ -	\$ 1,470.04
270-6830-50111-0000	Insurance	\$ 1,658.78	\$ -
270-6830-50400-0000	Professional Services	\$ 27,720.00	\$ 14,387.50
270-6870-40000-0000	Salaries - FT	\$ 12,583.15	\$ 51,554.94
270-6870-40500-0000	Salaries-On Call	\$ 816.00	\$ 4,296.00
270-6870-44000-0000	Salaries - OT	\$ 989.13	\$ 2,532.80
270-6870-48050-0000	Retirement	\$ 500.42	\$ 1,982.36
270-6870-48055-0000	PERS Unfunded	\$ 64.00	\$ 34.11
270-6870-48060-0000	Workers Comp	\$ 887.74	\$ 3,225.36
270-6870-48065-0000	OPEB	\$ -	\$ 5,994.00

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
270-6870-48070-0000	Med/Den/Life Ins	\$ 3,809.12	\$ 19,839.16
270-6870-48080-0000	SUI	\$ -	\$ 238.00
270-6870-48090-0000	FICA	\$ 1,026.42	\$ 4,133.28
270-6870-50111-0000	Insurance	\$ 3,242.16	\$ 2,106.00
270-6870-50140-0000	Materials & Supplies	\$ 1,089.47	\$ 92,194.10
270-6870-50310-0000	Utilities	\$ 51,512.26	\$ 289,987.07
270-6870-50400-0000	Professional Services	\$ -	\$ -
270-6875-40000-0000	Salaries - FT	\$ 42,093.51	\$ 234,403.77
270-6875-40500-0000	Salaries-On Call	\$ 1,334.57	\$ 8,794.93
270-6875-43000-0000	Salaries - PT	\$ -	\$ -
270-6875-44000-0000	Salaries - OT	\$ 3,065.38	\$ 15,500.16
270-6875-48050-0000	Retirement	\$ 4,270.35	\$ 19,004.57
270-6875-48055-0000	PERS Unfunded	\$ 58,386.00	\$ 47,251.85
270-6875-48060-0000	Workers Comp	\$ 2,399.78	\$ 12,418.62
270-6875-48065-0000	OPEB	\$ -	\$ 23,676.00
270-6875-48070-0000	Med/Den/Life Ins	\$ 9,685.65	\$ 51,201.97
270-6875-48080-0000	SUI	\$ -	\$ 940.11
270-6875-48090-0000	FICA	\$ 3,363.57	\$ 18,920.57
270-6875-50111-0000	Insurance	\$ 13,044.06	\$ 10,330.00
270-6875-50140-0000	Materials & Supplies	\$ 13,824.07	\$ 105,767.86
270-6875-50150-0000	Fuel & Oil	\$ 1,500.97	\$ 8,027.26
270-6875-50190-0000	Uniforms & Clothing	\$ 38.46	\$ 2,717.19
270-6875-50250-0000	Communications	\$ 4,137.87	\$ 3,926.46
270-6875-50310-0000	Utilities	\$ 109,955.58	\$ 727,789.59
270-6875-50400-0000	Professional Services	\$ 186,597.57	\$ 1,328,966.82
270-6875-50540-0000	Training/Travel/Conf/Mtgs	\$ -	\$ 48.96
270-6875-80060-V002	Vehicles	\$ -	\$ -
270-6875-80070-0451	Construction in progress	\$ -	\$ -
270-6875-80070-0452	Construction in progress	\$ -	\$ -
270-6895-50140-ZONR	Materials & Supplies	\$ -	\$ -
	Expense	\$ 650,177.93	\$ 3,480,679.94
Ret Earnings Total		\$ (408,632.62)	\$ 683,184.49
Fund Bal and Ret Earnings Total		\$ (3,968,804.80)	\$ (4,364,123.72)
Grand Total		\$ -	\$ (13,313.70)
275	CFD2004-1Strm Wtr Ret Basin		
	Asset		
275-0000-11999-0000	Cash in Bank	\$ 2,592,467.72	\$ 2,579,600.22
275-0000-12010-0000	Interest Receivable	\$ -	\$ 3,048.89
275-0000-12030-0000	Property Tax Receivable	\$ -	\$ 1,859.98
	Asset	\$ 2,592,467.72	\$ 2,584,509.09
	Liability		
275-0000-20000-0000	Accounts Payable	\$ -	\$ (1,720.00)
	Liability	\$ -	\$ (1,720.00)
	Fund Balance		
275-0000-29000-0000	Restricted Fund Balance	\$ (2,582,789.09)	\$ (2,314,350.13)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Fund Balance	\$ (2,582,789.09)	\$ (2,314,350.13)
	Revenue		
275-0000-35370-0000	Storm Water Ret Basin Assmnts	\$ (69.17)	\$ (209,622.91)
275-0000-38500-0000	Investment Revenue	\$ (14,694.99)	\$ (46,114.97)
275-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 4,072.33	\$ (45,750.80)
	Revenue	\$ 10,691.83	\$ 301,488.68
	Expense		
275-4060-50415-0000	County Collection Fees	\$ -	\$ 2,100.27
275-6830-50400-0000	Professional Services	\$ 1,013.20	\$ 2,888.20
275-6830-85010-0181	Design/Engineering	\$ -	\$ 11,153.11
275-6830-85050-0181	Project/Const Mgmt	\$ -	\$ 16,908.14
275-6875-50400-0000	Professional Services	\$ -	\$ -
	Expense	\$ 1,013.20	\$ 33,049.72
	Ret Earnings Total	\$ 9,678.63	\$ 268,438.96
	Fund Bal and Ret Earnings Total	\$ (2,592,467.72)	\$ (2,582,789.09)
	Grand Total	\$ -	\$ -
276	CFD No.2004-2Aub Rv/McBPK/RdoG		
	Asset		
276-0000-11999-0000	Cash in Bank	\$ 137,224.18	\$ 145,546.11
276-0000-12010-0000	Interest Receivable	\$ -	\$ 172.02
276-0000-12030-0000	Property Tax Receivable	\$ -	\$ 472.00
	Asset	\$ 137,224.18	\$ 146,190.13
	Liability		
276-0000-20000-0000	Accounts Payable	\$ -	\$ (4,776.78)
276-0000-20005-0000	A/P Accrual - Manual	\$ -	\$ (3,852.63)
	Liability	\$ -	\$ (8,629.41)
	Fund Balance		
276-0000-29000-0000	Restricted Fund Balance	\$ (137,560.72)	\$ (109,457.54)
	Fund Balance	\$ (137,560.72)	\$ (109,457.54)
	Revenue		
276-0000-35370-0000	Open Space Presrv Maint Assmnt	\$ -	\$ (38,110.32)
276-0000-38500-0000	Investment Revenue	\$ (783.10)	\$ (2,342.73)
276-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 218.77	\$ (2,356.88)
	Revenue	\$ 564.33	\$ 42,809.93
	Expense		
276-4060-50415-0000	County Collection Fees	\$ -	\$ 382.76
276-6830-50400-0000	Professional Services	\$ 250.00	\$ 1,000.00
276-6875-50140-0000	Materials & Supplies	\$ -	\$ -
276-6875-50400-0000	Professional Services	\$ 650.87	\$ 13,323.99
	Expense	\$ 900.87	\$ 14,706.75

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
Ret Earnings Total		\$ (336.54)	\$ 28,103.18
Fund Bal and Ret Earnings Total		\$ (137,224.18)	\$ (137,560.72)
Grand Total		\$ -	\$ -
277	BAD(Benefit Assessment Dist)		
	Asset		
277-0000-11999-0000	Cash in Bank	\$ 769,750.44	\$ 766,390.94
277-0000-12010-0000	Interest Receivable	\$ -	\$ 905.82
277-0000-12030-0000	Property Tax Receivable	\$ -	\$ 3,693.26
	Asset	\$ 769,750.44	\$ 770,990.02
	Liability		
277-0000-20000-0000	Accounts Payable	\$ -	\$ -
	Liability	\$ -	\$ -
	Fund Balance		
277-0000-29000-0000	Restricted Fund Balance	\$ (770,990.02)	\$ (672,543.63)
	Fund Balance	\$ (770,990.02)	\$ (672,543.63)
	Revenue		
277-0000-35370-0000	BAD Assessment	\$ -	\$ (73,865.18)
277-0000-38500-0000	Investment Revenue	\$ (4,370.63)	\$ (13,516.80)
277-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 1,210.21	\$ (13,453.06)
	Revenue	\$ 3,160.42	\$ 100,835.04
	Expense		
277-4060-50415-0000	County Collection Fees	\$ -	\$ 738.65
277-6830-50400-0000	Professional Services	\$ 4,400.00	\$ 1,650.00
	Expense	\$ 4,400.00	\$ 2,388.65
Ret Earnings Total		\$ (1,239.58)	\$ 98,446.39
Fund Bal and Ret Earnings Total		\$ (769,750.44)	\$ (770,990.02)
Grand Total		\$ -	\$ -
278	CFD 2010-1 Police & Fire Svc		
	Asset		
278-0000-11999-0000	Cash in Bank	\$ 5,902.82	\$ 5,871.69
278-0000-12010-0000	Interest Receivable	\$ -	\$ 45.94
	Asset	\$ 5,902.82	\$ 5,917.63
	Fund Balance		
278-0000-29000-0000	Restricted Fund Balance	\$ (5,917.63)	\$ (5,406.25)
	Fund Balance	\$ (5,917.63)	\$ (5,406.25)
	Revenue		
278-0000-35370-0000	Lincoln Highlands Assessments	\$ -	\$ (34,407.55)
278-0000-38500-0000	Investment Revenue	\$ 5.54	\$ (311.65)
278-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 9.27	\$ (335.41)
	Revenue	\$ (14.81)	\$ 35,054.61

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
	Expense				
278-0100-79500-0000	Transfer Out	\$	-	\$	33,000.00
278-4010-50400-0000	Professional Services	\$	-	\$	-
278-4060-50415-0000	County Collection Fees	\$	-	\$	343.98
	Expense	\$	-	\$	33,343.98
Ret Earnings Total		\$	(14.81)	\$	1,710.63
Fund Bal and Ret Earnings Total		\$	(5,902.82)	\$	(7,116.88)
Grand Total		\$	-	\$	1,199.25
279	CFD 2015 (Lewis-Public Safety)				
	Asset				
279-0000-11999-0000	Cash in Bank	\$	76,909.84	\$	76,504.30
279-0000-12010-0000	Interest Receivable	\$	-	\$	90.42
	Asset	\$	76,909.84	\$	76,594.72
	Liability				
279-0000-21206-0000	Lincoln Land Holdings Deposit	\$	(72,256.25)	\$	(95,225.00)
	Liability	\$	(72,256.25)	\$	(95,225.00)
	Fund Balance				
279-0000-29000-0000	Restricted Fund Balance	\$	18,630.28	\$	21,490.66
	Fund Balance	\$	18,630.28	\$	21,490.66
	Revenue				
279-0000-38500-0000	Investment Revenue	\$	(435.92)	\$	(1,462.07)
279-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	120.80	\$	(1,398.31)
279-0000-39000-0000	Miscellaneous Revenues	\$	(22,968.75)	\$	-
	Revenue	\$	23,283.87	\$	2,860.38
Ret Earnings Total		\$	23,283.87	\$	2,860.38
Fund Bal and Ret Earnings Total		\$	(4,653.59)	\$	18,630.28
Grand Total		\$	-	\$	-
283	Low/Mod Successor				
	Asset				
283-0000-11999-0000	Cash in Bank	\$	1,630,009.63	\$	1,621,414.77
283-0000-12010-0000	Interest Receivable	\$	-	\$	1,798.20
283-0000-15345-0000	Lincoln Terrace	\$	1,958,000.00	\$	1,958,000.00
283-0000-15347-0000	Lincoln Golden Village Loan	\$	400,000.00	\$	400,000.00
283-0000-15900-0000	Interest Receivable (Deferred)	\$	1,080,049.11	\$	1,080,049.11
	Asset	\$	5,068,058.74	\$	5,061,262.08
	Liability				
283-0000-27110-0000	Deferred Loans Receivable	\$	(3,438,049.11)	\$	(3,438,049.11)
	Liability	\$	(3,438,049.11)	\$	(3,438,049.11)
	Fund Balance				
283-0000-29000-0000	Restricted Fund Balance	\$	(1,623,212.97)	\$	(1,574,513.31)
	Fund Balance	\$	(1,623,212.97)	\$	(1,574,513.31)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Revenue		
283-0000-38500-0000	Investment Revenue	\$ (9,356.91)	\$ (26,030.52)
283-0000-38550-0000	Unrealized Gain/Loss on Invest Revenue	\$ 2,560.25	\$ (26,224.56)
		\$ 6,796.66	\$ 52,255.08
Ret Earnings Total		\$ 6,796.66	\$ 52,255.08
Fund Bal and Ret Earnings Total		\$ (1,630,009.63)	\$ (1,626,768.39)
Grand Total		\$ -	\$ 3,555.42
284	Redevelopment Oblig Retirement Asset		
284-0000-11075-0000	Investment in Insurance Pool	\$ 3,060.93	\$ 3,060.93
284-0000-11150-0000	Cash with Fiscal Agent	\$ 0.03	\$ 21.39
284-0000-11999-0000	Cash in Bank	\$ 541,852.83	\$ 1,380,063.62
284-0000-12010-0000	Interest Receivable	\$ -	\$ 1,738.52
284-0000-12900-0000	Allow for Doubtful Accounts	\$ (825,433.46)	\$ (825,433.46)
284-0000-15332-0000	Cafe Bounarroti Loan	\$ 159,496.97	\$ 159,496.97
284-0000-15340-0000	Fleming Note Receivable	\$ 150,000.00	\$ 150,000.00
284-0000-15342-0000	Fleming Revitalization	\$ 44,952.05	\$ 44,952.05
284-0000-15351-0000	Earl Stephens Loan	\$ 489,874.81	\$ 489,874.81
284-0000-15900-0000	Interest Receivable (Deferred)	\$ 286,277.26	\$ 286,277.26
284-0000-17500-0000	Land	\$ 488,436.30	\$ 488,436.30
284-0000-18110-016A	Deferred Bond Costs	\$ 40,096.42	\$ 40,096.42
284-0000-18110-016B	Deferred Bond Costs	\$ 4,869.00	\$ 4,869.00
	Asset	\$ 1,383,483.14	\$ 2,223,453.81
	Liability		
284-0000-22255-016A	Accrued Interest	\$ -	\$ (76,863.53)
284-0000-22255-016B	Accrued Interest	\$ -	\$ (5,920.30)
284-0000-23500-016A	Premium Bonds	\$ (336,430.62)	\$ (336,430.62)
284-0000-23500-016B	Premium/(Discount) Bonds	\$ 8,871.68	\$ 8,871.68
284-0000-28560-016A	Non Current Ref Bond 2016A	\$ (5,625,000.00)	\$ (6,100,000.00)
284-0000-28560-016B	Non Current Ref Bond 2016B	\$ -	\$ (245,000.00)
284-0000-28565-016A	Current Bond Payable	\$ (475,000.00)	\$ -
284-0000-28565-016B	Current Bond Payable	\$ (245,000.00)	\$ (705,000.00)
284-0225-24010-0012	Advance From Other Funds Loans	\$ (3,955,192.31)	\$ (3,955,192.31)
	Liability	\$ (10,627,751.25)	\$ (11,415,535.08)
	Fund Balance		
284-0000-29000-0000	Fund Balance	\$ (1,113,383.05)	\$ (1,247,603.29)
284-0000-29002-0000	Investment in Fixed Assets	\$ (488,436.30)	\$ (488,436.30)
284-0000-29025-0000	Nonspendable Fund Balance	\$ 10,796,961.55	\$ 10,796,961.55
284-0000-29030-0000	Nonspendable Insurance Pool	\$ (3,060.93)	\$ (3,060.93)
	Fund Balance	\$ 9,192,081.27	\$ 9,057,861.03
	Revenue		
284-0000-38500-0000	Investment Revenue	\$ (5,831.11)	\$ (18,101.43)
284-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 1,539.26	\$ (18,154.90)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Revenue	\$ 4,291.85	\$ 36,256.33
	Expense		
284-0000-70000-016A	Debt Service Interest	\$ 52,439.61	\$ 282,455.40
284-0000-70000-016B	Debt Service Interest	\$ 4,039.08	\$ 25,781.70
284-0000-78010-016B	Debt Service Principal	\$ 705,000.00	\$ 690,000.00
284-0000-94000-0000	Debt Service Transfer	\$ (705,000.00)	\$ (1,207,061.00)
	Expense	\$ 56,478.69	\$ (208,823.90)
Ret Earnings Total		\$ (52,186.84)	\$ 245,080.23
Fund Bal and Ret Earnings Total		\$ 9,244,268.11	\$ 8,812,780.80
Grand Total		\$ -	\$ 379,300.47
285	CFD 2018-1 Maintenance		
	Asset		
285-0000-11999-0000	Cash in Bank	\$ 30,495.05	\$ 47,190.44
285-0000-12010-0000	Interest Receivable	\$ -	\$ 32.14
	Asset	\$ 30,495.05	\$ 47,222.58
	Liability		
285-0000-20000-0000	Accounts payable	\$ -	\$ (20,000.00)
	Liability	\$ -	\$ (20,000.00)
	Fund Balance		
285-0000-29000-0000	Fund Balance	\$ (27,222.58)	\$ -
	Fund Balance	\$ (27,222.58)	\$ -
	Revenue		
285-0000-38500-0000	Investment Revenue	\$ (278.55)	\$ (246.22)
285-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 66.08	\$ (76.36)
285-0000-39230-0000	Base Annexation	\$ (25,000.00)	\$ (50,000.00)
285-0000-39231-0000	Formation Cost	\$ (360.00)	\$ (15,400.00)
	Revenue	\$ 25,572.47	\$ 65,722.58
	Expense		
285-6830-50400-0000	Professional Services	\$ 22,300.00	\$ 38,500.00
	Expense	\$ 22,300.00	\$ 38,500.00
Ret Earnings Total		\$ 3,272.47	\$ 27,222.58
Fund Bal and Ret Earnings Total		\$ (30,495.05)	\$ (27,222.58)
Grand Total		\$ -	\$ -
286	CFD 2018-2 Safety		
	Asset		
286-0000-11999-0000	Cash in Bank	\$ 58,014.42	\$ 57,708.51
286-0000-12010-0000	Interest Receivable	\$ -	\$ 68.21
	Asset	\$ 58,014.42	\$ 57,776.72
	Fund Balance		
286-0000-29000-0000	Fund Balance	\$ (57,776.72)	\$ -

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
	Fund Balance	\$	(57,776.72)	\$	-
	Revenue				
286-0000-38500-0000	Investment Revenue	\$	(328.82)	\$	(308.94)
286-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	91.12	\$	32.22
	Revenue	\$	237.70	\$	276.72
	Expense				
286-6830-50400-0000	Professional Services	\$	-	\$	-
	Expense	\$	-	\$	-
	Ret Earnings Total	\$	237.70	\$	276.72
	Fund Bal and Ret Earnings Total	\$	(58,014.42)	\$	(276.72)
	Grand Total	\$	-	\$	(57,500.00)
290	Oak Tree Mitigation				
	Asset				
290-0000-11999-0000	Cash in Bank	\$	1,860,121.90	\$	1,458,653.45
290-0000-12010-0000	Interest Receivable	\$	-	\$	1,724.02
290-0242-15400-0019	Advance To Other Funds	\$	2,323,460.00	\$	2,323,460.00
	Asset	\$	4,183,581.90	\$	3,783,837.47
	Fund Balance				
290-0000-29000-0000	Restricted Fund Balance	\$	(1,460,377.47)	\$	(1,286,790.68)
290-0000-29025-0000	Nonspendable-Interfund Loan	\$	(2,323,460.00)	\$	(2,323,460.00)
	Fund Balance	\$	(3,783,837.47)	\$	(3,610,250.68)
	Revenue				
290-0000-36370-0000	Oak Tree Mitigation Fees	\$	(392,550.00)	\$	(147,720.00)
290-0000-38500-0000	Investment Revenue	\$	(9,886.26)	\$	(21,690.55)
290-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	2,691.83	\$	(26,064.44)
	Revenue	\$	399,744.43	\$	195,474.99
	Expense				
290-6870-50400-0000	Professional Services	\$	-	\$	29,708.20
	Expense	\$	-	\$	29,708.20
	Ret Earnings Total	\$	399,744.43	\$	165,766.79
	Fund Bal and Ret Earnings Total	\$	(4,183,581.90)	\$	(3,776,017.47)
	Grand Total	\$	-	\$	(7,820.00)
298	Federal Grants				
	Asset				
298-0000-11999-0000	Cash in Bank	\$	73.13	\$	70.77
298-0000-12226-0000	Due From Other Governments	\$	-	\$	-
298-0000-12226-0298	Due from Other Governments	\$	33,051.33	\$	44,679.28
298-0000-12226-0353	Due from Other Governments	\$	-	\$	1,636.44
298-0000-12226-0354	Due From Other Governments	\$	886,012.00	\$	886,012.00
298-0000-12226-0375	Due from Other Governments	\$	40,000.00	\$	40,000.00
298-0000-12226-0421	Due from Other Governments	\$	116,343.64	\$	116,343.64

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Asset	\$ 1,075,480.10	\$ 1,088,742.13
	Liability		
298-0000-20000-0000	Accounts Payable	\$ -	\$ (327,399.96)
298-0000-21000-0000	Retention Payable	\$ (82,373.61)	\$ (82,373.61)
298-0000-21000-0421	Retention Payable	\$ (2,883.50)	\$ (2,883.50)
298-0000-21205-0000	Due To Other Funds	\$ (990,980.00)	\$ (645,596.75)
298-0000-28900-0298	Unavailable Revenue	\$ (33,051.33)	\$ (33,051.33)
298-0000-28900-0354	Unavailable Revenue	\$ (886,012.00)	\$ (886,012.00)
298-0000-28900-0375	Unavailable Revenue	\$ (40,000.00)	\$ (40,000.00)
298-0000-28900-0421	Unavailable Revenue	\$ (116,343.64)	\$ (116,343.64)
	Liability	\$ (2,151,644.08)	\$ (2,133,660.79)
	Fund Balance		
298-0000-29000-0000	Restricted Fund Balance	\$ 1,111,443.74	\$ 1,262,772.57
298-0000-29004-0000	Restricted for Asset Forfeitur	\$ (11,204.92)	\$ (11,204.92)
298-0000-29025-0000	Nonspendable Fund Balance	\$ (55,320.16)	\$ (55,320.16)
	Fund Balance	\$ 1,044,918.66	\$ 1,196,247.49
	Revenue		
298-0000-32200-0298	Grant	\$ -	\$ (11,627.95)
298-0000-32200-0353	HBRR	\$ -	\$ (71,436.49)
298-0000-32200-0354	CMAQ	\$ -	\$ (816,213.56)
298-0000-32200-0375	Grant Revenue	\$ -	\$ (449,901.23)
298-0000-32200-0391	Grant Revenue	\$ -	\$ -
	Revenue	\$ -	\$ 1,349,179.23
	Expense		
298-6870-40000-0353	Salaries - FT	\$ 756.63	\$ 1,500.95
298-6870-40000-0354	Salaries - FT	\$ 5,703.35	\$ -
298-6870-48050-0353	Retirement	\$ 30.14	\$ 67.79
298-6870-48050-0354	Retirement	\$ 227.27	\$ -
298-6870-48060-0353	Workers Comp	\$ 47.85	\$ 98.97
298-6870-48060-0354	Workers Comp	\$ 90.76	\$ -
298-6870-48070-0353	Med/Den/Life Ins	\$ 157.39	\$ 323.18
298-6870-48070-0354	Med/Den/Life Ins	\$ 1,082.07	\$ -
298-6870-48090-0353	FICA	\$ 55.50	\$ 128.62
298-6870-48090-0354	FICA	\$ 392.73	\$ -
298-6870-80070-0298	Construction in Progress	\$ 19,565.90	\$ 44,679.29
298-6870-85010-0353	Engineering	\$ -	\$ 69,246.21
298-6870-85030-0353	Right of Way	\$ -	\$ -
298-6870-85060-0375	Construction	\$ -	\$ 29,402.25
298-6870-85060-0391	Construction	\$ -	\$ -
298-6870-85060-0421	Construction	\$ 3,135.73	\$ 198,308.80
298-6870-85061-0354	HSIP Construction	\$ -	\$ 600,929.63
298-6870-85062-0354	CMAQ Construction	\$ -	\$ 288,384.83
298-6870-85310-0354	Ph 3 Design/Engineering	\$ -	\$ 9,308.33
298-6870-85360-0354	Ph3 Construction	\$ -	\$ -

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Expense	\$ 31,245.32	\$ 1,242,378.85
Ret Earnings Total		\$ (31,245.32)	\$ 106,800.38
Fund Bal and Ret Earnings Total		\$ 1,076,163.98	\$ 1,089,447.11
Grand Total		\$ -	\$ (44,528.45)
400	2004 Excess Bond Proceeds		
	Asset		
400-0000-11999-0000	Cash In Bank	\$ 234,495.38	\$ 591,211.59
400-0000-12010-0000	Interest Receivable	\$ -	\$ 698.77
	Asset	\$ 234,495.38	\$ 591,910.36
	Fund Balance		
400-0000-29000-0000	Fund Balance	\$ (591,910.36)	\$ (569,927.77)
	Fund Balance	\$ (591,910.36)	\$ (569,927.77)
	Revenue		
400-0000-38500-0000	Investment Revenue	\$ (2,026.85)	\$ (11,061.79)
400-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 603.83	\$ (10,920.80)
	Revenue	\$ 1,423.02	\$ 21,982.59
	Expense		
400-0540-79500-0229	Transfer Out	\$ 358,838.00	\$ -
	Expense	\$ 358,838.00	\$ -
Ret Earnings Total		\$ (357,414.98)	\$ 21,982.59
Fund Bal and Ret Earnings Total		\$ (234,495.38)	\$ (591,910.36)
Grand Total		\$ -	\$ -
540	Capital Improvements Fund		
	Asset		
540-0000-11999-0000	Cash in Bank	\$ 2,383,391.96	\$ 2,050,336.65
540-0000-12010-0000	Interest Receivable	\$ -	\$ 2,423.34
	Asset	\$ 2,383,391.96	\$ 2,052,759.99
	Liability		
540-0000-20000-0000	Accounts Payable	\$ -	\$ (5,537.50)
540-0000-21000-0000	Retention Payable	\$ (15,587.70)	\$ (15,587.70)
540-0000-21000-0432	Retention Payable	\$ -	\$ (5,444.70)
	Liability	\$ (15,587.70)	\$ (26,569.90)
	Fund Balance		
540-0000-29000-0000	Restricted Fund Balance	\$ (1,986,747.59)	\$ (4,759,870.49)
540-0000-29000-FPPG	Facade Preservation Program	\$ (39,442.50)	\$ (43,845.50)
	Fund Balance	\$ (2,026,190.09)	\$ (4,803,715.99)
	Revenue		
540-0000-35420-FPPG	Application fee	\$ -	\$ -
540-0000-38500-0000	Investment Revenue	\$ (12,908.82)	\$ (52,008.55)
540-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 3,533.90	\$ (39,910.40)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
540-0000-39201-0385	Project Reimbursement	\$	-	\$	(8,818.18)
540-0400-39500-0229	Transfer In	\$	(358,838.00)	\$	-
	Revenue	\$	368,212.92	\$	100,737.13
	Expense				
540-2010-51000-FPPG	Facade Preservation Program	\$	4,403.00	\$	29,129.50
540-6830-85010-0181	Design/Engineering	\$	-	\$	11,153.11
540-6830-85050-0181	Project/Const Mgmt	\$	-	\$	16,908.14
540-6875-85060-0388	Construction	\$	-	\$	-
540-6885-80070-0229	Construction in Progress	\$	22,020.75	\$	51,704.60
540-6890-80070-0123	Construction in progress	\$	-	\$	-
540-6890-85050-0432	Project/Const Mgmt	\$	175.00	\$	20,577.08
	Expense	\$	26,598.75	\$	129,472.43
Ret Earnings Total		\$	341,614.17	\$	(28,735.30)
Fund Bal and Ret Earnings Total		\$	(2,367,804.26)	\$	(4,774,980.69)
Grand Total		\$	-	\$	2,748,790.60
550	12-Bridges Assessment District				
	Asset				
550-0000-11150-0000	Cash with Fiscal Agent	\$	6,608,750.46	\$	6,569,050.45
550-0000-11999-0000	Cash in Bank	\$	58,884.69	\$	58,574.20
	Asset	\$	6,667,635.15	\$	6,627,624.65
	Fund Balance				
550-0000-29000-0000	Restricted Fund Balance	\$	(6,627,624.65)	\$	(6,472,086.78)
	Fund Balance	\$	(6,627,624.65)	\$	(6,472,086.78)
	Revenue				
550-0000-38500-0000	Investment Revenue	\$	(40,102.99)	\$	(154,419.15)
550-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	92.49	\$	(1,118.72)
	Revenue	\$	40,010.50	\$	155,537.87
Ret Earnings Total		\$	40,010.50	\$	155,537.87
Fund Bal and Ret Earnings Total		\$	(6,667,635.15)	\$	(6,627,624.65)
Grand Total		\$	-	\$	-
560	95-2 Capital Improvement Fund				
	Asset				
560-0000-11016-0377	Escrow Account Retentions	\$	6,387.50	\$	6,387.50
560-0000-11150-0000	Cash with Fiscal Agent	\$	4,516,478.14	\$	4,489,344.05
560-0000-11999-0000	Cash in Bank	\$	405,304.35	\$	448,352.32
	Asset	\$	4,928,169.99	\$	4,944,083.87
	Liability				
560-0000-20000-0000	Accounts Payable	\$	-	\$	(22,014.96)
560-0000-21005-0377	Bank Retentions	\$	(6,387.50)	\$	(6,387.50)
	Liability	\$	(6,387.50)	\$	(28,402.46)
	Fund Balance				

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
560-0000-29000-0000	Restricted Fund Balance	\$	(4,915,681.41)	\$	(4,150,564.19)
	Fund Balance	\$	(4,915,681.41)	\$	(4,150,564.19)
	Revenue				
560-0000-38500-0000	Investment Revenue	\$	(28,056.89)	\$	(105,006.36)
560-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	306.73	\$	-
	Revenue	\$	27,750.16	\$	105,006.36
	Expense				
560-6850-85010-0377	Design/Engineering	\$	-	\$	62,006.28
560-6850-85050-0377	Project/Const Mgmt	\$	-	\$	12,221.25
560-6850-85060-0377	Construction	\$	21,649.08	\$	200,823.95
	Expense	\$	21,649.08	\$	275,051.48
Ret Earnings Total		\$	6,101.08	\$	(170,045.12)
Fund Bal and Ret Earnings Total		\$	(4,921,782.49)	\$	(3,980,519.07)
Grand Total		\$	-	\$	(935,162.34)
570	Sorrento (Aiken Ranch)				
	Asset				
570-0000-11999-0000	Cash in Bank	\$	-	\$	10,276.05
570-0000-12010-0000	Interest Receivable	\$	-	\$	12.15
	Asset	\$	-	\$	10,288.20
	Fund Balance				
570-0000-29000-0000	Restricted Fund Balance	\$	(10,288.20)	\$	(8,179.60)
	Fund Balance	\$	(10,288.20)	\$	(8,179.60)
	Revenue				
570-0000-38500-0000	Investment Revenue	\$	-	\$	(1,045.10)
570-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	-	\$	(1,063.50)
	Revenue	\$	-	\$	2,108.60
	Expense				
570-0000-79500-0000	Transfer Out	\$	10,288.20	\$	-
	Expense	\$	10,288.20	\$	-
Ret Earnings Total		\$	(10,288.20)	\$	2,108.60
Fund Bal and Ret Earnings Total		\$	-	\$	(10,288.20)
Grand Total		\$	-	\$	-
574	CFD 2005-1 Ser 2016 (Sorrento)				
	Asset				
574-0000-11150-0000	Cash with Fiscal Agent	\$	2,077,872.49	\$	2,068,736.03
574-0000-11999-0000	Cash in Bank	\$	10,330.52	\$	-
	Asset	\$	2,088,203.01	\$	2,068,736.03
	Fund Balance				
574-0000-29000-0000	Restricted Fund Balance	\$	(2,068,736.03)	\$	(2,034,966.75)
	Fund Balance	\$	(2,068,736.03)	\$	(2,034,966.75)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
	Revenue				
574-0000-38500-0000	Investment Revenue	\$	(9,195.01)	\$	(33,769.28)
574-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	16.23	\$	-
574-0000-39500-0000	Transfer In	\$	(10,288.20)	\$	-
	Revenue	\$	19,466.98	\$	33,769.28
Ret Earnings Total		\$	19,466.98	\$	33,769.28
Fund Bal and Ret Earnings Total		\$	(2,088,203.01)	\$	(2,068,736.03)
Grand Total		\$	-	\$	-
590	Lakeside 6 Imp. Area 1-2007				
	Asset				
590-0000-11150-0000	Cash with Fiscal Agent	\$	0.20	\$	156.30
590-0000-11999-0000	Cash in Bank	\$	-	\$	8,820.94
590-0000-12010-0000	Interest Receivable	\$	-	\$	10.43
	Asset	\$	0.20	\$	8,987.67
	Fund Balance				
590-0000-29000-0000	Restricted Fund Balance	\$	(8,987.67)	\$	(8,619.03)
	Fund Balance	\$	(8,987.67)	\$	(8,619.03)
	Revenue				
590-0000-38500-0000	Investment Revenue	\$	(51.51)	\$	(265.25)
590-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	14.07	\$	(103.39)
	Revenue	\$	37.44	\$	368.64
	Expense				
590-0000-50130-0000	Misc. Expense	\$	9,024.91	\$	-
	Expense	\$	9,024.91	\$	-
Ret Earnings Total		\$	(8,987.47)	\$	368.64
Fund Bal and Ret Earnings Total		\$	(0.20)	\$	(8,987.67)
Grand Total		\$	-	\$	-
593	Lincoln Crossing2003-1/Ser2004				
	Asset				
593-0000-11999-0000	Cash in Bank	\$	720.49	\$	716.69
593-0000-12010-0000	Interest Receivable	\$	-	\$	0.85
	Asset	\$	720.49	\$	717.54
	Fund Balance				
593-0000-29000-0000	Restricted Fund Balance	\$	(717.54)	\$	(690.87)
	Fund Balance	\$	(717.54)	\$	(690.87)
	Revenue				
593-0000-38500-0000	Investment Revenue	\$	(4.08)	\$	(13.42)
593-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	1.13	\$	(13.25)
	Revenue	\$	2.95	\$	26.67

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
Ret Earnings Total		\$	2.95	\$	26.67
Fund Bal and Ret Earnings Total		\$	(720.49)	\$	(717.54)
Grand Total		\$	-	\$	-
594	Foskett Ranch AD2004-3				
	Asset				
594-0000-11999-0000	Cash in Bank	\$	43,817.34	\$	46,017.97
594-0000-12010-0000	Interest Receivable	\$	-	\$	54.39
	Asset	\$	43,817.34	\$	46,072.36
	Liability				
594-0000-20000-0000	Accounts Payable	\$	-	\$	(2,117.50)
594-0000-21000-0000	Retention Payable	\$	(7,784.25)	\$	(7,784.25)
	Liability	\$	(7,784.25)	\$	(9,901.75)
	Fund Balance				
594-0000-29000-0000	Restricted Fund Balance	\$	(36,170.61)	\$	(83,363.09)
	Fund Balance	\$	(36,170.61)	\$	(83,363.09)
	Revenue				
594-0000-38500-0000	Investment Revenue	\$	(246.51)	\$	(1,386.63)
594-0000-38550-0000	Unrealized Gain/Loss on Invtmt	\$	69.03	\$	(1,645.73)
	Revenue	\$	177.48	\$	3,032.36
	Expense				
594-6870-85060-0000	Construction	\$	315.00	\$	50,224.84
	Expense	\$	315.00	\$	50,224.84
Ret Earnings Total		\$	(137.52)	\$	(47,192.48)
Fund Bal and Ret Earnings Total		\$	(36,033.09)	\$	(36,170.61)
Grand Total		\$	-	\$	-
597	LnCrg RFundBond 2007				
	Asset				
597-0000-11016-0377	Escrow Account Retentions	\$	58,849.30	\$	58,849.30
597-0000-11999-0000	Cash in Bank	\$	0.46	\$	66,083.47
	Asset	\$	58,849.76	\$	124,932.77
	Liability				
597-0000-20000-0000	Accounts Payable	\$	-	\$	(594,359.38)
597-0000-21005-0377	Bank Retention	\$	(58,849.30)	\$	(58,849.30)
597-0000-21205-0000	Due To Other Funds	\$	(802,123.00)	\$	-
	Liability	\$	(860,972.30)	\$	(653,208.68)
	Fund Balance				
597-0000-29000-0000	Restricted Fund Balance	\$	528,275.91	\$	(2,643,045.62)
	Fund Balance	\$	528,275.91	\$	(2,643,045.62)
	Revenue				
597-0000-38500-0000	Investment Revenue	\$	-	\$	(14,680.30)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Revenue	\$ -	\$ 14,680.30
	Expense		
597-6850-85060-0377	Construction	\$ 273,846.63	\$ 1,228,683.31
	Expense	\$ 273,846.63	\$ 1,228,683.31
	Ret Earnings Total	\$ (273,846.63)	\$ (1,214,003.01)
	Fund Bal and Ret Earnings Total	\$ 802,122.54	\$ (1,429,042.61)
	Grand Total	\$ -	\$ 1,957,318.52
600	Internal Services Fund		
	Asset		
600-0000-11075-0000	Investment in Insurance Pool	\$ 162,249.70	\$ 162,249.70
600-0000-11999-0000	Cash in Bank	\$ 1,200,873.07	\$ 1,072,989.14
600-0000-12000-0000	Accounts Receivable	\$ 1,010.00	\$ 1,010.00
600-0000-12010-0000	Interest Receivable	\$ -	\$ 2,155.97
600-0000-12226-0000	Due From Other Governments	\$ -	\$ 11,093.43
600-0000-17510-0000	Buildings & Structures	\$ 96,544.00	\$ 96,544.00
600-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (73,117.67)	\$ (73,117.67)
600-0000-17520-0000	Machinery/Equip & Vehicles	\$ 1,114,826.20	\$ 1,114,826.20
600-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (818,029.60)	\$ (818,029.60)
600-4060-11095-0000	Project Deposit	\$ 3,000.00	\$ -
	Asset	\$ 1,687,355.70	\$ 1,569,721.17
	Liability		
600-0000-20000-0000	Accounts Payable	\$ 414.67	\$ (169,308.50)
600-0000-20100-0000	Current Compensated Absences	\$ (304,935.72)	\$ (304,935.72)
600-0000-21215-0000	Long-Term Compensated Absences	\$ (76,233.94)	\$ (76,233.94)
600-0000-22250-0000	Sales Tax Payable	\$ (347.90)	\$ (1,274.00)
600-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (65,976.86)
	Liability	\$ (381,102.89)	\$ (617,729.02)
	Fund Balance		
600-0000-29000-0000	Fund Balance	\$ (469,519.52)	\$ (75,598.44)
600-0000-29025-0000	Nonspendable Fund Balance	\$ (320,222.93)	\$ (320,222.93)
600-0000-29030-0000	Nonspendable Insurance Pool	\$ (162,249.70)	\$ (162,249.70)
	Fund Balance	\$ (951,992.15)	\$ (558,071.07)
	Revenue		
600-0000-38500-0000	Investment Revenue	\$ (8,294.10)	\$ (6,797.70)
600-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 2,236.83	\$ (5,832.70)
600-0000-38551-0000	Gain/(Loss) on sale of asset	\$ (53.62)	\$ -
600-0000-39000-0000	Other Revenue	\$ (3,995.43)	\$ (7,759.19)
600-0000-39455-0000	Administration Allocation	\$ (1,793,797.98)	\$ (5,695,426.81)
	Revenue	\$ 1,803,904.30	\$ 5,715,816.40
	Expense		
600-1040-40000-0000	Salaries - FT	\$ 6,301.48	\$ 663.32
600-1040-48050-0000	Retirement	\$ 131.68	\$ 25.71

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
600-1040-48060-0000	Workers Comp	\$	18.77	\$	1.75
600-1040-48065-0000	OPEB	\$	-	\$	-
600-1040-48070-0000	Med/Den/Life Ins	\$	56.05	\$	13.19
600-1040-48080-0000	SUI	\$	-	\$	-
600-1040-48090-0000	FICA	\$	346.38	\$	50.91
600-1040-50111-0000	Insurance	\$	11,460.68	\$	5,446.00
600-1040-50250-0000	Communications	\$	124.03	\$	756.38
600-1040-50400-0000	Professional Services	\$	-	\$	16,634.07
600-1040-50500-0000	Membership/Dues/Subscriptions	\$	1,368.04	\$	2,113.01
600-1040-50540-0000	Training/Travel/Conf/Mtgs	\$	7.50	\$	12,475.03
600-2010-40000-0000	Salaries - FT	\$	54,731.17	\$	190,158.71
600-2010-48050-0000	Retirement	\$	1,364.62	\$	7,791.82
600-2010-48055-0000	PERS Unfunded	\$	19,856.00	\$	14,513.66
600-2010-48060-0000	Workers Comp	\$	726.32	\$	1,174.40
600-2010-48065-0000	OPEB	\$	-	\$	11,988.00
600-2010-48070-0000	Med/Den/Life Ins	\$	2,057.22	\$	19,403.89
600-2010-48080-0000	SUI	\$	-	\$	711.22
600-2010-48090-0000	FICA	\$	2,719.03	\$	14,298.71
600-2010-50111-0000	Insurance	\$	12,214.67	\$	8,303.00
600-2010-50140-0000	Materials & Supplies	\$	193.49	\$	-
600-2010-50250-0000	Communications	\$	130.67	\$	1,239.51
600-2010-50400-0000	Professional Services	\$	2,500.00	\$	2,400.00
600-2010-50500-0000	Membership/Dues	\$	1.98	\$	750.00
600-2010-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	696.60
600-2020-40000-0000	Salaries - FT	\$	44,950.86	\$	259,944.90
600-2020-43000-0000	Salaries - PT	\$	4,445.51	\$	20,897.92
600-2020-48050-0000	Retirement	\$	2,501.67	\$	12,392.23
600-2020-48055-0000	PERS Unfunded	\$	660.00	\$	476.43
600-2020-48060-0000	Workers Comp	\$	146.90	\$	682.90
600-2020-48065-0000	OPEB	\$	-	\$	17,982.00
600-2020-48070-0000	Med/Den/Life Ins	\$	6,455.26	\$	38,057.03
600-2020-48080-0000	SUI	\$	49.48	\$	1,016.07
600-2020-48090-0000	FICA	\$	3,737.29	\$	20,815.90
600-2020-50111-0000	Insurance	\$	11,172.90	\$	8,148.00
600-2020-50140-0000	Materials & Supplies	\$	118.97	\$	1,649.87
600-2020-50220-0000	Advertising	\$	325.00	\$	1,805.36
600-2020-50250-0000	Communications	\$	250.53	\$	1,523.27
600-2020-50400-0000	Professional Services	\$	7,610.84	\$	64,796.51
600-2020-50500-0000	Membership/Dues	\$	209.00	\$	720.00
600-2020-50540-0000	Training/Travel/Conf/Mtgs	\$	420.09	\$	4,652.72
600-2040-40000-0000	Salaries - FT	\$	34,338.19	\$	162,808.42
600-2040-48050-0000	Retirement	\$	3,496.34	\$	14,802.55
600-2040-48055-0000	PERS Unfunded	\$	39,584.00	\$	28,965.60
600-2040-48060-0000	Workers Comp	\$	101.60	\$	427.17
600-2040-48065-0000	OPEB	\$	-	\$	11,988.00
600-2040-48070-0000	Med/Den/Life Ins	\$	6,040.76	\$	31,420.45
600-2040-48080-0000	SUI	\$	-	\$	475.99
600-2040-48090-0000	FICA	\$	2,510.54	\$	11,882.95

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
600-2040-50101-0000	Office Expense	\$	33.28	\$	1,848.12
600-2040-50111-0000	Insurance	\$	8,897.11	\$	5,796.00
600-2040-50140-0000	Materials & Supplies	\$	1,085.43	\$	3,379.12
600-2040-50220-0000	Advertising	\$	11,074.38	\$	62,458.12
600-2040-50250-0000	Communications	\$	108.90	\$	1,141.24
600-2040-50400-0000	Professional Services	\$	775.28	\$	78,667.91
600-2040-50500-0000	Membership/Dues	\$	-	\$	752.00
600-2040-50540-0000	Training/Travel/Conf/Mtgs	\$	550.00	\$	10,783.19
600-2050-50140-0000	Materials & Supplies	\$	-	\$	-
600-2050-50250-0000	Communications	\$	-	\$	-
600-2050-50400-0000	Professional Services	\$	-	\$	34,133.22
600-2050-50500-0000	Membership/Dues	\$	6,270.47	\$	683.71
600-2050-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	-
600-4010-40000-0000	Salaries - FT	\$	41,895.40	\$	260,340.67
600-4010-48050-0000	Retirement	\$	2,491.32	\$	12,734.15
600-4010-48055-0000	PERS Unfunded	\$	39,584.00	\$	28,965.60
600-4010-48060-0000	Workers Comp	\$	124.70	\$	403.65
600-4010-48065-0000	OPEB	\$	-	\$	11,988.00
600-4010-48070-0000	Med/Den/Life Ins	\$	3,843.14	\$	16,246.71
600-4010-48080-0000	SUI	\$	12.90	\$	687.85
600-4010-48090-0000	FICA	\$	3,112.51	\$	18,274.99
600-4010-50111-0000	Insurance	\$	11,083.69	\$	7,078.00
600-4010-50140-0000	Materials/Supplies	\$	-	\$	-
600-4010-50250-0000	Communications	\$	250.53	\$	810.92
600-4010-50400-0000	Professional Services	\$	13,500.00	\$	21,900.00
600-4010-50500-0000	Membership/Dues	\$	55.00	\$	400.00
600-4010-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	4,112.95
600-4020-40000-0000	Salaries - FT	\$	14,008.52	\$	-
600-4020-43000-0000	Salaries-Seasonal	\$	5,628.25	\$	295.13
600-4020-48050-0000	Retirement	\$	558.24	\$	-
600-4020-48055-0000	PERS Unfunded	\$	-	\$	-
600-4020-48060-0000	Workers Comp	\$	239.55	\$	0.78
600-4020-48065-0000	OPEB	\$	-	\$	-
600-4020-48070-0000	Med/Den/Life Ins	\$	1,573.91	\$	-
600-4020-48080-0000	SUI	\$	191.36	\$	10.03
600-4020-48090-0000	FICA	\$	1,345.47	\$	22.58
600-4020-50140-0000	Materials & Supplies	\$	10,125.23	\$	35,059.05
600-4020-50250-0000	Communications	\$	10,868.39	\$	73,795.16
600-4020-50270-0000	Equipment Maintenance	\$	-	\$	162,490.58
600-4020-50400-0000	Professional Services	\$	55,131.30	\$	232,002.37
600-4020-50450-0000	Renewals & Warranties	\$	9,150.00	\$	-
600-4030-40000-0000	Salaries - FT	\$	40,896.42	\$	179,302.85
600-4030-44000-0000	Salaries - OT	\$	1,363.06	\$	10,216.48
600-4030-48050-0000	Retirement	\$	3,935.23	\$	15,944.13
600-4030-48055-0000	PERS Unfunded	\$	39,584.00	\$	28,965.60
600-4030-48060-0000	Workers Comp	\$	123.71	\$	488.46
600-4030-48065-0000	OPEB	\$	-	\$	11,988.00
600-4030-48070-0000	Med/Den/Life Ins	\$	6,842.74	\$	35,585.24

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
600-4030-48080-0000	SUI	\$	-	\$	476.00
600-4030-48090-0000	FICA	\$	3,083.34	\$	13,825.88
600-4030-50111-0000	Insurance	\$	9,877.29	\$	6,127.00
600-4030-50140-0000	Materials & Supplies	\$	12,662.28	\$	57,739.68
600-4030-50150-0000	Fuel & Oil	\$	289.44	\$	1,188.42
600-4030-50250-0000	Communications	\$	735.33	\$	4,225.65
600-4030-50350-0000	Lease Expense	\$	6,073.07	\$	53,386.78
600-4030-50400-0000	Professional Services	\$	4,579.33	\$	32,646.14
600-4030-50500-0000	Membership/Dues	\$	-	\$	438.00
600-4030-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	451.00
600-4060-40000-0000	Salaries - FT	\$	66,082.90	\$	356,276.15
600-4060-43000-0000	Salaries - PT	\$	4,582.75	\$	26,710.42
600-4060-44000-0000	Salaries - OT	\$	2,904.81	\$	14,369.24
600-4060-48050-0000	Retirement	\$	(821.73)	\$	16,320.59
600-4060-48055-0000	PERS Unfunded	\$	20,268.00	\$	29,175.85
600-4060-48060-0000	Workers Comp	\$	210.35	\$	932.23
600-4060-48065-0000	OPEB	\$	-	\$	29,970.00
600-4060-48070-0000	Med/Den/Life Ins	\$	11,563.38	\$	53,001.82
600-4060-48075-0000	Retiree Medical Insurance	\$	24,044.84	\$	74,278.69
600-4060-48080-0000	SUI	\$	2.94	\$	1,958.49
600-4060-48085-0000	SDI	\$	(0.11)	\$	0.36
600-4060-48090-0000	FICA	\$	5,464.59	\$	29,588.69
600-4060-50111-0000	Insurance	\$	23,675.35	\$	17,982.00
600-4060-50140-0000	Materials & Supplies	\$	2,154.91	\$	2,609.44
600-4060-50400-0000	Professional Services	\$	91,698.95	\$	305,142.36
600-4060-50500-0000	Membership/Dues	\$	-	\$	821.50
600-4060-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	8,625.08
600-4070-50140-0000	Materials & Supplies	\$	107.21	\$	-
600-6810-50140-0000	Materials & Supplies	\$	-	\$	3,187.41
600-6810-50150-0000	Fuel & Oil	\$	-	\$	-
600-6810-50250-0000	Communications	\$	575.00	\$	4,705.59
600-6810-50500-0000	Membership/Dues	\$	-	\$	75.00
600-6810-50540-0000	Training/Travel/Conf/Mtgs	\$	619.67	\$	3,194.93
600-6830-48055-0000	PERS Unfunded	\$	604.00	\$	29,268.43
600-6830-50111-0000	Insurance	\$	678.59	\$	26,145.00
600-6830-50140-0000	Materials & Supplies	\$	10,204.72	\$	15,483.55
600-6830-50150-0000	Fuel & Oil	\$	512.59	\$	2,480.33
600-6830-50190-0000	Uniforms & Clothing	\$	-	\$	-
600-6830-50250-0000	Communications	\$	716.71	\$	4,131.86
600-6830-50270-0000	Equipment Maintenance	\$	11,176.82	\$	9,064.27
600-6830-50350-0000	Lease Expense	\$	386.10	\$	2,354.40
600-6830-50400-0000	Professional Services	\$	893.00	\$	5,000.00
600-6830-50500-0000	Membership/Dues	\$	105.00	\$	1,957.63
600-6830-50540-0000	Training/Travel/Conf/Mtgs	\$	5,029.02	\$	10,626.05
600-6830-50710-0000	Regulatory Fees	\$	24,138.50	\$	28,595.50
600-6890-40000-0000	Salaries - FT	\$	25,394.80	\$	59,324.38
600-6890-40500-0000	Salaries-On Call	\$	1,392.00	\$	4,299.00
600-6890-40550-0000	Safety Allowance	\$	-	\$	-

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
600-6890-44000-0000	Salaries - OT	\$	1,368.06	\$	3,608.06
600-6890-48050-0000	Retirement	\$	1,849.78	\$	5,458.89
600-6890-48055-0000	PERS Unfunded	\$	20,846.00	\$	15,207.09
600-6890-48060-0000	Workers Comp	\$	1,751.16	\$	3,704.13
600-6890-48065-0000	OPEB	\$	-	\$	6,294.00
600-6890-48070-0000	Med/Den/Life Ins	\$	4,143.36	\$	20,666.18
600-6890-48080-0000	SUI	\$	-	\$	249.88
600-6890-48090-0000	FICA	\$	2,076.55	\$	4,796.84
600-6890-50111-0000	Insurance	\$	6,861.33	\$	3,106.00
600-6890-50140-0000	Materials & Supplies	\$	921.33	\$	19,187.74
600-6890-50140-chal	Materials & Supplies	\$	69.25	\$	218.93
600-6890-50150-0000	Fuel & Oil	\$	1,151.85	\$	3,947.58
600-6890-50190-0000	Uniforms & Clothing	\$	122.51	\$	1,755.39
600-6890-50250-0000	Communications	\$	704.85	\$	12,403.49
600-6890-50310-0000	Utilities	\$	54,356.23	\$	266,653.30
600-6890-50400-0000	Professional Services	\$	23,732.45	\$	76,334.77
600-6890-50400-ARPT	Professional Services	\$	68.40	\$	91.20
600-6890-50400-CHAL	Professional Services	\$	190.80	\$	31,524.84
600-6890-50400-CORP	Professional Services	\$	288.00	\$	1,004.40
600-6890-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	-
600-6890-50710-0000	Regulatory Fees	\$	-	\$	1,554.00
600-6895-40000-0000	Salaries - FT	\$	83,798.57	\$	365,750.66
600-6895-40500-0000	Salaries-On Call	\$	3,686.57	\$	17,797.93
600-6895-43000-0000	Salaries - PT	\$	-	\$	20,180.79
600-6895-44000-0000	Salaries - OT	\$	517.46	\$	2,083.46
600-6895-48050-0000	Retirement	\$	7,536.84	\$	30,530.33
600-6895-48055-0000	PERS Unfunded	\$	79,232.00	\$	57,962.08
600-6895-48060-0000	Workers Comp	\$	5,555.67	\$	22,397.14
600-6895-48065-0000	OPEB	\$	-	\$	29,970.00
600-6895-48070-0000	Med/Den/Life Ins	\$	13,669.17	\$	71,071.11
600-6895-48080-0000	SUI	\$	-	\$	1,489.55
600-6895-48090-0000	FICA	\$	6,421.33	\$	29,722.10
600-6895-50111-0000	Insurance	\$	22,393.56	\$	14,842.00
600-6895-50140-0000	Materials & Supplies	\$	76,037.01	\$	240,911.71
600-6895-50150-0000	Fuel & Oil	\$	5,639.17	\$	23,458.65
600-6895-50190-0000	Uniforms & Clothing	\$	1,400.46	\$	5,350.85
600-6895-50250-0000	Communications	\$	311.70	\$	3,143.72
600-6895-50270-0000	Equipment Maintenance	\$	-	\$	-
600-6895-50280-0000	Building Maint	\$	-	\$	-
600-6895-50400-0000	Professional Services	\$	13,775.42	\$	117,476.85
600-6895-50500-0000	Membership/Dues	\$	1,072.50	\$	1,024.00
600-6895-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	1,509.53
600-6895-50710-0000	Regulatory Fees	\$	4,679.63	\$	5,117.42
	Expense	\$	1,449,643.64	\$	5,287,411.07
Ret Earnings Total		\$	354,260.66	\$	428,405.33
Fund Bal and Ret Earnings Total		\$	(1,306,252.81)	\$	(986,476.40)
Grand Total		\$	-	\$	34,484.25

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
610	Vehicle/Equipment Replacement Asset		
610-0000-11999-0000	Cash in Bank	\$ 493,548.19	\$ 473,724.74
610-0000-12010-0000	Interest Receivable	\$ -	\$ 559.91
610-0000-16520-0000	Capital Lease Equip & Vehicles	\$ 1,441,456.31	\$ 1,441,456.31
610-0000-17510-0000	Buildings & Structures	\$ 79,440.00	\$ 79,440.00
610-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (21,209.14)	\$ (21,209.14)
610-0000-17520-0000	Machinery/Equip & Vehicles Asset	\$ 56,720.44 \$ 2,049,955.80	\$ 56,720.44 \$ 2,030,692.26
	Liability		
610-0000-20000-0000	Accounts Payable	\$ -	\$ -
610-3140-28710-0000	Non Current Lease Payable	\$ (1,086,809.89)	\$ (1,086,809.89)
610-3140-28715-0000	Current Lease Payable	\$ (116,374.65)	\$ (116,374.65)
610-4150-28710-0000	Non Current Lease Payable	\$ (79,065.79)	\$ (79,065.79)
610-4150-28715-0000	Current Lease Payable Liability	\$ (17,382.63) \$ (1,299,632.96)	\$ (17,382.63) \$ (1,299,632.96)
	Fund Balance		
610-0000-29000-0000	Unassigned Fund Balance	\$ (648,765.93)	\$ (455,225.06)
610-0000-29002-0000	Investment in Fixed Assets Fund Balance	\$ (82,293.37) \$ (731,059.30)	\$ (82,293.37) \$ (537,518.43)
	Revenue		
610-0000-38500-0000	Investment Revenue	\$ (2,671.97)	\$ (11,277.74)
610-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 741.01	\$ (7,792.29)
610-0100-39500-0000	Transfer In Revenue	\$ (24,000.00) \$ 25,930.96	\$ (140,000.00) \$ 159,070.03
	Expense		
610-3140-78020-0000	Capital Leases	\$ -	\$ 134,209.18
610-3140-80050-V001	Equipment	\$ -	\$ -
610-4150-70000-0000	Interest Expense	\$ 899.33	\$ -
610-4150-78020-0000	Capital Leases	\$ 5,081.09	\$ 7,614.17
610-4150-78020-V003	Capital Lease	\$ -	\$ -
610-4150-80060-0000	Vehicles	\$ -	\$ -
610-4150-80060-V003	Vehicles	\$ 687.00	\$ -
610-6895-50140-ZONR	Materials & Supplies Expense	\$ - \$ 6,667.42	\$ - \$ 141,823.35
Ret Earnings Total		\$ 19,263.54	\$ 17,246.68
Fund Bal and Ret Earnings Total		\$ (750,322.84)	\$ (554,765.11)
Grand Total		\$ -	\$ (176,294.19)
620	Facility Maintenance & Replace Asset		
620-0000-11999-0000	Cash in Bank	\$ 405,222.58	\$ 403,130.88
620-0000-12010-0000	Interest Receivable	\$ -	\$ 476.47
620-0000-17510-0000	Buildings & Structures	\$ 422,443.32	\$ 422,443.32

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
620-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (16,267.81)	\$ (16,267.81)
620-0000-17600-0000	Construction In Progress	\$ 21,919.60	\$ 21,919.60
	Asset	\$ 833,317.69	\$ 831,702.46
	Liability		
620-0000-20000-0000	Accounts Payable	\$ -	\$ (45.00)
	Liability	\$ -	\$ (45.00)
	Fund Balance		
620-0000-29000-0000	Unassigned Fund Balance	\$ (28,082.62)	\$ 273,065.36
620-0000-29002-0000	Investment in Fixed Assets	\$ (803,574.84)	\$ (803,574.84)
	Fund Balance	\$ (831,657.46)	\$ (530,509.48)
	Revenue		
620-0000-38500-0000	Investment Revenue	\$ (2,296.71)	\$ (5,128.71)
620-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 636.48	\$ (3,437.08)
	Revenue	\$ 1,660.23	\$ 8,565.79
Ret Earnings Total		\$ 1,660.23	\$ 8,565.79
Fund Bal and Ret Earnings Total		\$ (833,317.69)	\$ (539,075.27)
Grand Total		\$ -	\$ (292,582.19)
630	Technology Fund		
	Asset		
630-0000-11999-0000	Cash in Bank	\$ 828,710.69	\$ 824,340.98
630-0000-12010-0000	Interest Receivable	\$ -	\$ 974.31
630-0000-17520-0000	Machinery & Equipment	\$ 103,070.81	\$ 103,070.81
630-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (12,609.31)	\$ (12,609.31)
	Asset	\$ 919,172.19	\$ 915,776.79
	Fund Balance		
630-0000-29000-0000	Fund Balance	\$ (827,511.61)	\$ (408,915.48)
630-0000-29002-0000	Investment in Fixed Assets	\$ (88,265.18)	\$ (88,265.18)
	Fund Balance	\$ (915,776.79)	\$ (497,180.66)
	Revenue		
630-0000-38500-0000	Investment Revenue	\$ (4,697.04)	\$ (15,867.29)
630-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 1,301.64	\$ (15,339.15)
	Revenue	\$ 3,395.40	\$ 31,206.44
	Expense		
630-4010-80030-T002	Citywide Financial Software	\$ -	\$ 14,805.63
	Expense	\$ -	\$ 14,805.63
Ret Earnings Total		\$ 3,395.40	\$ 16,400.81
Fund Bal and Ret Earnings Total		\$ (919,172.19)	\$ (513,581.47)
Grand Total		\$ -	\$ (402,195.32)
710	Water Enterprise Fund		
	Asset		

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
710-0000-11075-0000	Investment in Insurance Pool	\$ 40,154.10	\$ 40,154.10
710-0000-11999-0000	Cash in Bank	\$ 2,718,378.95	\$ 2,434,080.78
710-0000-12010-0000	Interest Receivable	\$ -	\$ 2,717.86
710-0000-12211-0000	Accounts Receivable	\$ 2,110,712.93	\$ 1,778,730.30
710-0000-12220-0000	Construction Water Receivables	\$ 92,768.77	\$ 53,303.17
710-0000-12226-0000	Due From Other Governments	\$ -	\$ 1,313.12
710-0000-12900-0000	Allow for Doubtful Accounts	\$ (110,878.81)	\$ (110,878.81)
710-0000-17510-0000	Buildings & Structures	\$ 5,831,760.83	\$ 5,831,760.83
710-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (814,968.70)	\$ (814,968.70)
710-0000-17520-0000	Machinery/Equip & Vehicles	\$ 1,041,453.91	\$ 1,041,453.91
710-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (890,252.84)	\$ (890,252.84)
710-0000-17530-0000	Land Improvements	\$ 1,911.77	\$ 1,911.77
710-0000-17535-0000	Accum Depr-Land Improvements	\$ (382.35)	\$ (382.35)
710-0000-17550-0000	Infrastructure	\$ 188,033,422.50	\$ 188,033,422.50
710-0000-17555-0000	Accum Depr - Infrastructure	\$ (47,738,030.48)	\$ (47,738,030.48)
710-0000-17600-0000	Construction in Progress	\$ 27,934.70	\$ 27,934.70
710-0000-18110-0000	Deferred Outflow - PERS	\$ 439,118.93	\$ 439,118.93
710-0000-18115-0000	Deferred Outflow OPEB	\$ 86,538.32	\$ 86,538.32
	Asset	\$ 150,869,642.53	\$ 150,217,927.11
	Liability		
710-0000-20000-0000	Accounts Payable	\$ (16.68)	\$ (833,215.48)
710-0000-20005-0000	A/P Accrual - Manual	\$ -	\$ (730,484.88)
710-0000-20010-LTGN	Litigation Accounts Payable	\$ (181,105.02)	\$ (181,105.02)
710-0000-20100-0000	Current Compensated Absenses	\$ (142,011.42)	\$ (142,011.42)
710-0000-21206-0000	Hydrant Meter Deposit	\$ (138,000.00)	\$ (111,000.00)
710-0000-21215-0000	Long-Term Compensated Absences	\$ (35,502.85)	\$ (35,502.85)
710-0000-22250-0000	Sales Tax Payable	\$ (49.23)	\$ (205.48)
710-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (38,898.94)
710-0000-28750-0000	OPEB Liability	\$ (711,933.17)	\$ (711,933.17)
710-0000-28760-0000	PERS Retirement	\$ (1,582,486.00)	\$ (1,582,486.00)
710-0000-28765-0000	Deferred Inflow - PERS	\$ (125,854.48)	\$ (125,854.48)
710-0000-28770-0000	Deferred Inflow - OPEB	\$ 301.13	\$ 301.13
	Liability	\$ (2,916,657.72)	\$ (4,492,396.59)
	Fund Balance		
710-0000-29000-0000	Fund Balance-Enterprise Funds	\$ (192,527.08)	\$ (9,933,827.98)
710-0000-29002-0000	Investment in Fixed Assets	\$ (145,492,849.34)	\$ (145,492,849.34)
710-0000-29030-0000	Nonspendable Insurance Pool	\$ (40,154.10)	\$ (40,154.10)
	Fund Balance	\$ (145,725,530.52)	\$ (155,466,831.42)
	Revenue		
710-0000-35010-0000	Water Sales	\$ (3,803,221.39)	\$ (12,213,106.43)
710-0000-35015-0000	Construction Water Sales	\$ (188,035.80)	\$ (383,216.88)
710-0000-35020-0000	UB Account Processing Fee	\$ (11,562.00)	\$ (30,938.00)
710-0000-35030-0000	Construction Meter Processing	\$ (3,000.00)	\$ -
710-0000-35035-0000	Construction Water-Minimum	\$ (2,607.00)	\$ (7,585.80)
710-0000-35040-0000	Construction Meters-Mo Rental	\$ (7,215.09)	\$ (19,303.63)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
710-0000-38100-0000	Water Reconnection Charges	\$ (36,184.67)	\$ (151,264.89)
710-0000-38105-0000	Collect Agency Interest Earned	\$ (94.54)	\$ (401.14)
710-0000-38500-0000	Investment Revenue	\$ (15,856.18)	\$ (144,684.51)
710-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 4,303.90	\$ (138,135.85)
710-0000-38551-0000	Gain/(Loss) on sale of asset	\$ (8,827.56)	\$ (7,159.92)
710-0000-39000-0000	Other Revenue	\$ -	\$ (11,834.97)
710-0000-39400-0000	WPUSD Share City Hall Revenue	\$ -	\$ (2,918.30)
		\$ 4,072,300.33	\$ 13,110,550.32
	Expense		
710-0000-50999-REF3	Water Refunds	\$ 27,619.16	\$ 1,741,876.17
710-0000-50999-REF4	Water Refunds	\$ 18,568.84	\$ 1,547,011.18
710-0000-65100-0000	Admin Cost Allocation	\$ 180,930.00	\$ 562,241.06
710-0000-65610-0000	Fleet Maintenance	\$ 15,101.14	\$ 29,595.52
710-0000-65620-0000	Engineering Costs	\$ -	\$ 63,650.91
710-0955-79500-0000	Transfer Out	\$ -	\$ 1,200,000.00
710-1040-40000-0000	Salaries - FT	\$ 9,265.62	\$ 50,324.76
710-1040-48050-0000	Retirement	\$ 433.45	\$ 1,250.73
710-1040-48060-0000	Workers Comp	\$ 65.88	\$ 136.40
710-1040-48065-0000	OPEB	\$ -	\$ 1,499.00
710-1040-48070-0000	Med/Den/Life Ins	\$ 362.67	\$ 527.24
710-1040-48080-0000	SUI	\$ -	\$ 59.50
710-1040-48090-0000	FICA	\$ 562.95	\$ 2,837.73
710-1040-50250-0000	Communications	\$ 37.57	\$ 234.75
710-1040-50400-0000	Professional Services	\$ 17,021.45	\$ 74,587.37
710-4010-40000-0000	Salaries - FT	\$ 706.78	\$ 8,737.25
710-4010-48050-0000	Retirement	\$ 71.97	\$ 834.31
710-4010-48060-0000	Workers Comp	\$ 2.09	\$ 32.52
710-4010-48070-0000	Med/Den/Life Ins	\$ 299.81	\$ 3,907.30
710-4010-48090-0000	FICA	\$ 48.43	\$ 882.28
710-4020-40000-0000	Salaries - FT	\$ 6,415.77	\$ 997.94
710-4020-44000-0000	Salaries - OT	\$ 539.13	\$ 718.85
710-4020-48050-0000	Retirement	\$ 255.25	\$ 39.22
710-4020-48060-0000	Workers Comp	\$ 63.90	\$ 19.93
710-4020-48070-0000	Med/Den/Life Ins	\$ 945.37	\$ 315.01
710-4020-48090-0000	FICA	\$ 492.96	\$ 122.98
710-4060-48075-0000	Retiree Medical Insurance	\$ 4,845.66	\$ 19,875.19
710-4070-40000-0000	Salaries - FT	\$ 19,937.87	\$ 70,140.26
710-4070-44000-0000	Salaries - OT	\$ 17.18	\$ 30,827.50
710-4070-48050-0000	Retirement	\$ 1,594.96	\$ 5,940.43
710-4070-48055-0000	PERS Unfunded	\$ 19,839.00	\$ 17,393.37
710-4070-48060-0000	Workers Comp	\$ 58.97	\$ 250.86
710-4070-48065-0000	OPEB	\$ -	\$ 6,514.00
710-4070-48070-0000	Med/Den/Life Ins	\$ 3,067.71	\$ 18,640.96
710-4070-48080-0000	SUI	\$ 142.28	\$ 486.05
710-4070-48090-0000	FICA	\$ 1,460.41	\$ 7,331.07
710-4070-50111-0000	Insurance	\$ 4,222.35	\$ 2,639.00
710-4070-50140-0000	Materials & Supplies	\$ 21.76	\$ -

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
710-4070-50250-0000	Communications	\$	21.98	\$	250.83
710-4070-50400-0000	Professional Services	\$	23,486.32	\$	97,151.94
710-4070-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	-
710-6810-40000-0000	Salaries - FT	\$	35,191.35	\$	115,161.82
710-6810-43000-0000	Salaries - PT	\$	1,587.60	\$	6,326.28
710-6810-44000-0000	Salaries - OT	\$	152.46	\$	876.84
710-6810-48050-0000	Retirement	\$	2,424.09	\$	6,181.60
710-6810-48055-0000	PERS Unfunded	\$	10,000.00	\$	4,862.05
710-6810-48060-0000	Workers Comp	\$	1,196.29	\$	2,831.92
710-6810-48065-0000	OPEB	\$	-	\$	6,893.00
710-6810-48070-0000	Med/Den/Life Ins	\$	3,002.88	\$	9,355.26
710-6810-48080-0000	SUI	\$	53.98	\$	446.05
710-6810-48090-0000	FICA	\$	2,765.73	\$	8,715.61
710-6810-50111-0000	Insurance	\$	6,936.72	\$	-
710-6830-40000-0000	Salaries - FT	\$	13,871.56	\$	72,954.17
710-6830-43000-0000	Salaries - PT	\$	-	\$	932.80
710-6830-44000-0000	Salaries - OT	\$	426.65	\$	4,515.74
710-6830-48050-0000	Retirement	\$	628.33	\$	3,024.97
710-6830-48060-0000	Workers Comp	\$	209.81	\$	1,000.48
710-6830-48065-0000	OPEB	\$	-	\$	5,994.00
710-6830-48070-0000	Med/Den/Life Ins	\$	2,767.94	\$	17,127.40
710-6830-48080-0000	SUI	\$	-	\$	356.04
710-6830-48090-0000	FICA	\$	1,010.97	\$	5,510.94
710-6830-50111-0000	Insurance	\$	9,349.50	\$	-
710-6830-50400-0000	Professional Services	\$	5,415.63	\$	56,626.28
710-6850-40000-0000	Salaries - FT	\$	131,716.61	\$	459,538.08
710-6850-40500-0000	Salaries-On Call	\$	3,510.52	\$	19,495.63
710-6850-44000-0000	Salaries - OT	\$	15,930.72	\$	52,937.03
710-6850-48050-0000	Retirement	\$	11,388.51	\$	36,788.41
710-6850-48055-0000	PERS Unfunded	\$	148,542.00	\$	96,117.58
710-6850-48060-0000	Workers Comp	\$	8,476.80	\$	26,261.48
710-6850-48065-0000	OPEB	\$	-	\$	50,949.00
710-6850-48070-0000	Med/Den/Life Ins	\$	22,859.18	\$	106,676.50
710-6850-48080-0000	SUI	\$	-	\$	1,689.76
710-6850-48090-0000	FICA	\$	10,847.94	\$	38,084.54
710-6850-50111-0000	Insurance	\$	37,548.80	\$	19,967.00
710-6850-50140-0000	Materials & Supplies	\$	15,306.97	\$	87,977.21
710-6850-50150-0000	Fuel & Oil	\$	4,418.65	\$	21,672.57
710-6850-50190-0000	Uniforms & Clothing	\$	816.92	\$	3,483.91
710-6850-50220-0000	Advertising	\$	-	\$	586.00
710-6850-50221-0000	Water Purchases	\$	840,193.28	\$	8,535,094.64
710-6850-50250-0000	Communications	\$	1,940.81	\$	10,716.49
710-6850-50270-0000	Equipment Maintenance	\$	-	\$	-
710-6850-50280-0000	Building Maint	\$	-	\$	-
710-6850-50310-0000	Utilities	\$	18,637.34	\$	160,765.31
710-6850-50350-0000	Lease Expense	\$	-	\$	-
710-6850-50400-0000	Professional Services	\$	18,099.46	\$	96,526.70
710-6850-50500-0000	Membership/Dues	\$	89,733.00	\$	102,524.00

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
710-6850-50540-0000	Training/Travel/Conf/Mtgs	\$ 1,942.06	\$ 4,681.96
710-6850-50710-0000	Regulatory Fees	\$ -	\$ 44,924.80
710-6850-80050-0000	Equipment	\$ -	\$ 17,702.93
710-6870-50140-0000	Materials & Supplies	\$ 7,418.34	\$ 59,002.30
710-6870-50400-0000	Professional Services	\$ -	\$ 8,224.56
710-6870-50540-0000	Training/Travel/Conf/Mtgs	\$ -	\$ -
710-6890-85010-0409	Design/Engineering	\$ -	\$ 27,934.70
710-6895-50140-ZONR	Materials & Supplies	\$ -	\$ -
	Expense	\$ 1,844,846.04	\$ 15,989,897.71
Ret Earnings Total		\$ 2,227,454.29	\$ (2,879,347.39)
Fund Bal and Ret Earnings Total		\$ (147,952,984.81)	\$ (152,587,484.03)
Grand Total		\$ -	\$ 6,861,953.51
711	Water Capital Replacement		
	Asset		
711-0000-11999-0000	Cash in Bank	\$ 13,759,522.17	\$ 14,562,109.91
711-0000-12010-0000	Interest Receivable	\$ -	\$ 17,211.89
711-0000-12211-0000	Water Cap Improvements Rec	\$ 120,066.57	\$ 107,994.79
711-0000-12226-0147	Due From Other Governments	\$ 11,337.50	\$ 11,337.50
711-0000-17510-0000	Buildings & Structures	\$ 195,172.73	\$ 195,172.73
711-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (9,940.54)	\$ (9,940.54)
711-0000-17520-0000	Machinery/Equip & Vehicles	\$ 1,200,836.77	\$ 1,200,836.77
711-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (60,337.16)	\$ (60,337.16)
711-0000-17530-0000	Land Improvements	\$ 4,235.40	\$ 4,235.40
711-0000-17535-0000	Accum Depr-Land Improvements	\$ (282.36)	\$ (282.36)
711-0000-17550-0000	Infrastructure	\$ 8,771,583.38	\$ 8,771,583.38
711-0000-17555-0000	Accum Depr - Infrastructure	\$ (223,814.32)	\$ (223,814.32)
711-0000-17600-0000	Construction in Progress	\$ 2,663,096.49	\$ 2,663,096.49
	Asset	\$ 26,431,476.63	\$ 27,239,204.48
	Liability		
711-0000-20000-0000	Accounts Payable	\$ -	\$ (1,185,715.72)
711-0000-21000-0000	Retention Payable	\$ (123,186.95)	\$ (221,600.54)
711-0000-21005-0377	Bank Retentions	\$ -	\$ -
711-0000-28900-0147	Unavailable Revenue	\$ (11,337.50)	\$ (11,337.50)
	Liability	\$ (134,524.45)	\$ (1,418,653.76)
	Fund Balance		
711-0000-29000-0000	Fund Balance-Enterprise Funds	\$ (13,280,000.33)	\$ (6,276,053.15)
711-0000-29002-0000	Investment in Fixed Assets	\$ (12,540,550.39)	\$ (12,540,550.39)
	Fund Balance	\$ (25,820,550.72)	\$ (18,816,603.54)
	Revenue		
711-0000-35010-0000	Additional Capacity Charge	\$ (897,136.77)	\$ (2,676,237.31)
711-0000-38500-0000	Investment Revenue	\$ (79,684.40)	\$ (243,878.77)
711-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 22,181.26	\$ (249,317.26)
	Revenue	\$ 954,639.91	\$ 3,169,433.34

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Expense		
711-0000-65100-0000	Admin Cost Allocation	\$ 546.00	\$ 2,135.53
711-0000-65620-0000	Engineering Costs	\$ -	\$ -
711-6850-50140-0000	Materials & Supplies	\$ 30,419.44	\$ 143,860.92
711-6850-50400-0000	Professional Services	\$ -	\$ -
711-6850-80030-T001	SCADA Upgrade	\$ -	\$ 794,500.00
711-6850-80050-0456	Equipment	\$ -	\$ -
711-6850-80060-0000	Vehicles	\$ 26,542.40	\$ 36,366.54
711-6850-80060-V008	Equipment	\$ -	\$ -
711-6850-80060-V011	Equipment	\$ 128,589.41	\$ -
711-6850-80070-0377	Construction in progress	\$ 241,603.00	\$ -
711-6850-80070-0441	Construction in Progress	\$ 46,170.07	\$ 1,569,949.47
711-6850-80070-0442	Construction in Progress	\$ 4,133.13	\$ 1,030,583.83
711-6850-80070-0443	Construction in Progress	\$ -	\$ 51.13
711-6850-80070-0454	Construction in progress	\$ -	\$ -
711-6850-80070-0455	Construction in progress	\$ -	\$ -
711-6850-80070-0457	Construction in progress	\$ -	\$ -
711-6850-85010-0135	Engineering	\$ 130.00	\$ 103,537.08
711-6850-85010-135a	Design/Engineering	\$ -	\$ 4,680.00
711-6850-85010-135b	Engineering	\$ -	\$ 900.00
711-6850-85050-0135	Project/Const Mgmt	\$ -	\$ 5,879.33
711-6850-85050-135a	Project/Const Mgmt	\$ -	\$ 10,395.00
711-6850-85050-135b	Project/Construction Mgmt	\$ 105.00	\$ 23,722.78
711-6850-85060-135a	Construction	\$ -	\$ 405,784.73
711-6850-85060-135b	Construction	\$ -	\$ 2,026,819.11
711-6870-50140-0000	Materials & Supplies	\$ -	\$ 34,282.85
711-6870-80060-V002	Vehicles	\$ -	\$ -
711-6870-85060-0354	Construction	\$ -	\$ 7,724.13
711-6870-85360-0354	Construction in Progress	\$ -	\$ -
711-6890-85010-0409	Design/Engineering	\$ -	\$ -
	Expense	\$ 478,238.45	\$ 6,201,172.43
Ret Earnings Total		\$ 476,401.46	\$ (3,031,739.09)
Fund Bal and Ret Earnings Total		\$ (26,296,952.18)	\$ (15,784,864.45)
Grand Total		\$ -	\$ (10,035,686.27)
715	PFE Water Non-Operations		
	Asset		
715-0000-11999-0000	Cash in Bank	\$ 6,774,158.37	\$ 6,709,634.48
715-0000-12010-0000	Interest Receivable	\$ -	\$ 7,813.88
715-0000-17520-0000	Machinery/Equip & Vehicles	\$ 121,348.25	\$ 121,348.25
715-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (58,664.69)	\$ (58,664.69)
715-0000-17550-0000	Infrastructure	\$ 1,632,349.49	\$ 1,632,349.49
715-0000-17555-0000	Accum Depr - Infrastructure	\$ (321,497.86)	\$ (321,497.86)
715-0000-17600-0000	Construction in Progress	\$ 2,655,413.32	\$ 2,655,413.32
	Asset	\$ 10,803,106.88	\$ 10,746,396.87
	Liability		
715-0000-20000-0000	Accounts Payable	\$ -	\$ (164,852.36)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
715-0000-21000-0000	Retention Payable	\$ (87,532.32)	\$ (87,532.32)
	Liability	\$ (87,532.32)	\$ (252,384.68)
	Fund Balance		
715-0000-29000-0000	Fund Balance-Enterprise Funds	\$ (6,465,063.68)	\$ (5,814,925.10)
715-0000-29002-0000	Investment in Fixed Assets	\$ (4,028,948.51)	\$ (4,028,948.51)
	Fund Balance	\$ (10,494,012.19)	\$ (9,843,873.61)
	Revenue		
715-0000-35200-0000	Water Connections- PFE Non-Cri	\$ (223,263.50)	\$ (569,736.45)
715-0000-35225-0000	Water Connection-PFE Critical	\$ (2,525.84)	\$ 1,532.95
715-0000-35230-0000	Water Meter Fees	\$ (31,383.24)	\$ (100,797.78)
715-0000-35235-0000	Meter Installed	\$ (6,100.00)	\$ (12,400.00)
715-0000-38500-0000	Investment Revenue	\$ (38,324.95)	\$ (121,034.52)
715-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 10,581.49	\$ (120,606.62)
	Revenue	\$ 291,016.04	\$ 923,042.42
	Expense		
715-0000-65100-0000	Admin Cost Allocation	\$ 1,179.00	\$ 3,576.52
715-6830-50400-0000	Professional Services	\$ 2,190.62	\$ 25,970.42
715-6850-50140-0000	Materials & Supplies	\$ 66,084.05	\$ 116,426.37
715-6850-80070-0377	Construction in Progress	\$ -	\$ -
715-6850-85010-0394	Design/Engineering	\$ -	\$ -
715-6850-85050-0394	Project/Const Mgmt	\$ -	\$ -
715-6850-85060-0394	Construction	\$ -	\$ 77,403.68
	Expense	\$ 69,453.67	\$ 223,376.99
Ret Earnings Total		\$ 221,562.37	\$ 699,665.43
Fund Bal and Ret Earnings Total		\$ (10,715,574.56)	\$ (10,543,539.04)
Grand Total		\$ -	\$ 49,526.85
720	Wastewater Ent Fund		
	Asset		
720-0000-11075-0000	Investment in Insurance Pool	\$ 28,524.64	\$ 28,524.64
720-0000-11999-0000	Cash in Bank	\$ 5,125,898.61	\$ 4,406,752.51
720-0000-12000-0000	Accounts Receivable	\$ 10,572.21	\$ 9,442.21
720-0000-12000-PCWW	Accounts Receivable	\$ -	\$ 619,891.92
720-0000-12010-0000	Interest Receivable	\$ -	\$ 4,865.09
720-0000-12211-0000	Accounts Receivable	\$ 1,214,249.20	\$ 1,203,441.66
720-0000-12212-0000	UB AR - Reclaimed Water	\$ 13,295.68	\$ 8,449.78
720-0000-12226-0000	Due From Other Governments	\$ -	\$ 214.17
720-0000-12900-0000	Allow for Doubtful Accounts	\$ (75,017.66)	\$ (75,017.66)
720-0000-17510-0000	Buildings & Structures	\$ 5,200,831.00	\$ 5,200,831.00
720-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (3,982,556.09)	\$ (3,982,556.09)
720-0000-17520-0000	Machinery/Equip & Vehicles	\$ 1,723,567.48	\$ 1,723,567.48
720-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (1,443,627.18)	\$ (1,443,627.18)
720-0000-17550-0000	Infrastructure	\$ 225,465,774.83	\$ 225,465,774.83
720-0000-17555-0000	Accum Depr - Infrastructure	\$ (68,984,709.79)	\$ (68,984,709.79)
720-0000-17600-0000	Construction in Progress	\$ 102,734.37	\$ 102,734.37

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
720-0000-18110-0000	Deferred Outflow - PERS	\$ 299,964.81	\$ 299,964.81
720-0000-18115-0000	Deferred Outflow OPEB	\$ 84,849.80	\$ 84,849.80
	Asset	\$ 164,784,351.91	\$ 164,673,393.55
	Liability		
720-0000-20000-0000	Accounts Payable	\$ -	\$ (854,660.83)
720-0000-20005-0000	A/P Accrual - Manual	\$ -	\$ (422,153.47)
720-0000-20100-0000	Current Compensated Absenses	\$ (80,962.94)	\$ (80,962.94)
720-0000-21215-0000	Long-Term Compensated Absences	\$ (20,240.73)	\$ (20,240.73)
720-0000-22250-0000	Sales Tax Payable	\$ (9.02)	\$ (33.42)
720-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (29,930.75)
720-0000-28750-0000	OPEB Liability	\$ (711,613.00)	\$ (711,613.00)
720-0000-28760-0000	PERS Retirement	\$ (1,114,562.34)	\$ (1,114,562.34)
720-0000-28765-0000	Deferred Inflow - PERS	\$ (94,872.65)	\$ (94,872.65)
720-0000-28770-0000	Deferred Inflow - OPEB	\$ 7.50	\$ 7.50
	Liability	\$ (2,022,253.18)	\$ (3,329,022.63)
	Fund Balance		
720-0000-29000-0000	Fund Balance-Enterprise Funds	\$ (3,225,751.15)	\$ (6,091,986.61)
720-0000-29002-0000	Investment in Fixed Assets	\$ (158,082,014.62)	\$ (158,082,014.62)
720-0000-29025-0000	Reserve for Interfund Loans	\$ (8,080.51)	\$ (8,080.51)
720-0000-29030-0000	Nonspendable Insurance Pool	\$ (28,524.64)	\$ (28,524.64)
	Fund Balance	\$ (161,344,370.92)	\$ (164,210,606.38)
	Revenue		
720-0000-35020-0000	Waste Water Charges	\$ (2,210,980.00)	\$ (8,333,577.16)
720-0000-35020-PCWW	Placer CO WasteWater Op Charge	\$ -	\$ (2,474,100.19)
720-0000-35080-CITY	Reclaimed Water	\$ (11,835.99)	\$ (31,480.98)
720-0000-35080-MACH	Reclaimed Water	\$ -	\$ (26,652.79)
720-0000-35080-SIER	Sierra Pacific Reclmd Wtr	\$ (14,029.08)	\$ (48,867.21)
720-0000-38105-0000	Collect Agency Interest Earned	\$ (35.33)	\$ (279.46)
720-0000-38500-0000	Investment Revenue	\$ (26,965.03)	\$ (71,745.23)
720-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 7,517.21	\$ (57,886.01)
720-0000-38551-0000	Gain/(Loss) on sale of asset	\$ (16,167.94)	\$ (9,986.16)
720-0000-38600-0000	Rents & Concessions	\$ (7,590.00)	\$ (72,690.00)
720-0000-39000-0000	Other Revenue	\$ (630.00)	\$ (661.37)
720-0000-39400-0000	WPUSD Share City Hall	\$ -	\$ (539.04)
	Revenue	\$ 2,280,716.16	\$ 11,128,465.60
	Expense		
720-0000-65100-0000	Admin Cost Allocation	\$ 176,946.00	\$ 561,813.22
720-0000-65610-0000	Fleet Maintenance	\$ 14,561.16	\$ 64,204.67
720-0000-65620-0000	Engineering Costs	\$ -	\$ 65,020.73
720-0955-79500-0000	Transfer out	\$ -	\$ 272,123.00
720-1040-40000-0000	Salaries - FT	\$ 5,683.06	\$ 16,390.07
720-1040-48050-0000	Retirement	\$ 238.69	\$ 414.91
720-1040-48060-0000	Workers Comp	\$ 36.08	\$ 45.11
720-1040-48065-0000	OPEB	\$ -	\$ 480.00

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
720-1040-48070-0000	Med/Den/Life Ins	\$	190.66	\$	186.27
720-1040-48080-0000	SUI	\$	-	\$	19.04
720-1040-48090-0000	FICA	\$	339.20	\$	929.58
720-1040-50250-0000	Communications	\$	25.08	\$	76.44
720-1040-50400-0000	Professional Services	\$	-	\$	-
720-4010-50400-0000	Professional Services	\$	4,082.50	\$	19,720.00
720-4020-40000-0000	Salaries - FT	\$	6,415.64	\$	997.91
720-4020-44000-0000	Salaries - OT	\$	539.14	\$	718.85
720-4020-48050-0000	Retirement	\$	255.24	\$	39.21
720-4020-48060-0000	Workers Comp	\$	63.86	\$	19.93
720-4020-48070-0000	Med/Den/Life Ins	\$	945.37	\$	315.02
720-4020-48090-0000	FICA	\$	492.95	\$	122.97
720-4060-48075-0000	Retiree Medical Insurance	\$	5,787.33	\$	23,577.86
720-4070-40000-0000	Salaries - FT	\$	19,933.59	\$	69,995.07
720-4070-44000-0000	Salaries - OT	\$	17.18	\$	2,834.08
720-4070-48050-0000	Retirement	\$	1,594.79	\$	5,737.81
720-4070-48055-0000	PERS Unfunded	\$	19,833.00	\$	16,555.63
720-4070-48060-0000	Workers Comp	\$	59.03	\$	183.79
720-4070-48065-0000	OPEB	\$	-	\$	6,514.00
720-4070-48070-0000	Med/Den/Life Ins	\$	3,066.94	\$	17,017.15
720-4070-48080-0000	SUI	\$	142.22	\$	365.87
720-4070-48090-0000	FICA	\$	1,460.29	\$	5,264.09
720-4070-50111-0000	Insurance	\$	4,222.35	\$	2,038.00
720-4070-50140-0000	Materials & Supplies	\$	21.76	\$	-
720-4070-50250-0000	Communications	\$	21.98	\$	498.14
720-4070-50400-0000	Professional Services	\$	23,486.30	\$	96,316.21
720-4070-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	-
720-6810-40000-0000	Salaries - FT	\$	32,942.94	\$	104,494.92
720-6810-44000-0000	Salaries - OT	\$	152.47	\$	876.84
720-6810-48050-0000	Retirement	\$	2,174.09	\$	5,109.33
720-6810-48055-0000	PERS Unfunded	\$	8,014.00	\$	3,101.14
720-6810-48060-0000	Workers Comp	\$	1,015.80	\$	2,079.49
720-6810-48065-0000	OPEB	\$	-	\$	6,593.00
720-6810-48070-0000	Med/Den/Life Ins	\$	2,851.60	\$	8,567.27
720-6810-48080-0000	SUI	\$	-	\$	261.79
720-6810-48090-0000	FICA	\$	2,475.38	\$	7,430.39
720-6810-50111-0000	Insurance	\$	6,182.73	\$	-
720-6830-40000-0000	Salaries - FT	\$	10,170.70	\$	55,943.42
720-6830-43000-0000	Salaries - PT	\$	-	\$	932.80
720-6830-44000-0000	Salaries - OT	\$	301.56	\$	2,440.13
720-6830-48050-0000	Retirement	\$	440.33	\$	2,235.47
720-6830-48060-0000	Workers Comp	\$	149.59	\$	740.82
720-6830-48065-0000	OPEB	\$	-	\$	4,496.00
720-6830-48070-0000	Med/Den/Life Ins	\$	1,812.42	\$	12,158.63
720-6830-48080-0000	SUI	\$	-	\$	296.51
720-6830-48090-0000	FICA	\$	738.90	\$	4,153.02
720-6830-50111-0000	Insurance	\$	7,766.12	\$	-
720-6830-50400-0000	Professional Services	\$	1,626.00	\$	25,370.03

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
720-6860-40000-0000	Salaries - FT	\$	84,312.62	\$	410,641.18
720-6860-40500-0000	Salaries-On Call	\$	4,145.57	\$	20,137.93
720-6860-44000-0000	Salaries - OT	\$	6,960.37	\$	42,672.67
720-6860-48050-0000	Retirement	\$	6,115.82	\$	28,484.04
720-6860-48055-0000	PERS Unfunded	\$	59,788.00	\$	53,416.23
720-6860-48060-0000	Workers Comp	\$	5,888.29	\$	25,719.27
720-6860-48065-0000	OPEB	\$	-	\$	38,961.00
720-6860-48070-0000	Med/Den/Life Ins	\$	21,762.47	\$	114,080.58
720-6860-48080-0000	SUI	\$	-	\$	1,547.01
720-6860-48090-0000	FICA	\$	6,740.61	\$	33,741.89
720-6860-50111-0000	Insurance	\$	26,540.52	\$	16,590.00
720-6860-50140-0000	Materials & Supplies	\$	-	\$	77,782.32
720-6860-50140-LINC	Materials/Supplies WW Lincoln	\$	12,597.26	\$	-
720-6860-50150-0000	Fuel & Oil	\$	7,436.10	\$	41,060.68
720-6860-50190-0000	Uniforms & Clothing	\$	1,938.32	\$	6,374.73
720-6860-50220-0000	Advertising	\$	88.44	\$	4,800.00
720-6860-50250-0000	Communications	\$	2,538.52	\$	29,375.68
720-6860-50270-0000	Equipment Maintenance	\$	-	\$	-
720-6860-50280-0000	Bldg. Maintenance	\$	-	\$	-
720-6860-50310-0000	Utilities	\$	162,678.34	\$	1,351,915.30
720-6860-50310-LINC	Utilities WW Lincoln	\$	-	\$	-
720-6860-50310-PLNT	Utilities WW Plant	\$	-	\$	312,597.80
720-6860-50310-SMD1	Utilities WW SMD1	\$	35,133.28	\$	76,583.93
720-6860-50320-0000	Taxes	\$	-	\$	8,482.37
720-6860-50350-0000	Lease Expense	\$	8,423.40	\$	50,383.11
720-6860-50400-0000	Professional Services	\$	(18,748.60)	\$	5,157,464.01
720-6860-50400-LINC	Professional Svcs WW Lincoln	\$	-	\$	-
720-6860-50400-PLNT	Professional Services WW Plant	\$	-	\$	-
720-6860-50400-SMD1	Professional Services WW SMD1	\$	-	\$	20,685.70
720-6860-50500-0000	Membership/Dues	\$	-	\$	1,032.00
720-6860-50540-0000	Training/Travel/Conf/Mtgs	\$	810.00	\$	3,159.48
720-6860-50540-LINC	Training/Travel/Conf/Mtgs	\$	740.00	\$	-
720-6860-50710-0000	Regulatory Fees	\$	57,823.00	\$	87,772.00
720-6895-50140-ZONR	Materials & Supplies	\$	-	\$	-
	Expense	\$	862,988.35	\$	9,513,276.54
Ret Earnings Total		\$	1,417,727.81	\$	1,615,189.06
Fund Bal and Ret Earnings Total		\$	(162,762,098.73)	\$	(165,825,795.44)
Grand Total		\$	-	\$	4,481,424.52
721	Wastewater Cap Replacement Fun				
	Asset				
721-0000-11999-0000	Cash in Bank	\$	8,587,079.03	\$	9,505,734.49
721-0000-12010-0000	Interest Receivable	\$	-	\$	11,185.58
721-0000-15600-DEL2	Del-Webb Loan Receivable	\$	471,795.56	\$	471,795.56
721-0000-17510-0000	Buildings & Structures	\$	195,172.74	\$	195,172.74
721-0000-17515-0000	Accum Depr-Bldgs & Structures	\$	(9,940.54)	\$	(9,940.54)
721-0000-17520-0000	Machinery/Equip & Vehicles	\$	730,257.13	\$	730,257.13
721-0000-17525-0000	Accum Depr-Machinery & Equip	\$	(123,797.40)	\$	(123,797.40)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
721-0000-17550-0000	Infrastructure	\$ 1,344,449.09	\$ 1,344,449.09
721-0000-17555-0000	Accum Depr - Infrastructure	\$ (31,488.37)	\$ (31,488.37)
721-0000-17600-0000	Construction In Progress	\$ 728,378.80	\$ 728,378.80
	Asset	\$ 11,891,906.04	\$ 12,821,747.08
	Liability		
721-0000-20000-0000	Accounts Payable	\$ -	\$ (304,069.38)
721-0000-21000-0000	Retention Payable	\$ (11,233.85)	\$ (11,233.85)
721-0000-21000-0435	Retention Payable	\$ (31,580.50)	\$ -
	Liability	\$ (42,814.35)	\$ (315,303.23)
	Fund Balance		
721-0000-29000-0000	Fund Balance-Enterprise Funds	\$ (9,201,616.84)	\$ (9,328,782.66)
721-0000-29002-0000	Investment in Fixed Assets	\$ (2,833,031.45)	\$ (2,833,031.45)
721-0000-29040-0000	Nonspendable Developer Rec.	\$ (471,795.56)	\$ (471,795.56)
	Fund Balance	\$ (12,506,443.85)	\$ (12,633,609.67)
	Revenue		
721-0000-38500-0000	Investment Revenue	\$ (51,201.63)	\$ (180,978.14)
721-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 14,162.54	\$ (189,602.68)
	Revenue	\$ 37,039.09	\$ 370,580.82
	Expense		
721-6850-80070-0442	Construction in Progress	\$ 4,133.12	\$ 317,596.84
721-6860-80050-0130	Equipment	\$ -	\$ -
721-6860-80060-V002	Vehicles	\$ -	\$ -
721-6860-80060-V009	Equipment	\$ -	\$ -
721-6860-80060-V010	Equipment	\$ -	\$ -
721-6860-80060-V012	Vehicles	\$ -	\$ -
721-6860-80070-0125	Construction in progress	\$ -	\$ -
721-6860-80070-0130	Construction in progress	\$ -	\$ -
721-6860-80070-0435	Construction	\$ 641,217.08	\$ 166,407.54
721-6860-80070-0436	Construction	\$ 17,915.00	\$ 39,389.72
721-6860-80070-0437	Construction	\$ -	\$ 11,314.67
721-6860-80070-0459	Construction in Progress	\$ -	\$ -
721-6860-85010-0427	Design/Engineering	\$ -	\$ -
721-6860-85050-0425	Project/Const Mgmt	\$ 31,126.05	\$ 86,197.08
721-6860-85050-0427	Project/Const Mgmt	\$ -	\$ -
721-6860-85060-0425	Construction	\$ -	\$ -
721-6875-80070-0120	Construction in progress	\$ -	\$ -
721-6890-85010-0407	Engineering	\$ -	\$ 36,727.70
721-6890-85010-0409	Design/Engineering	\$ -	\$ -
	Expense	\$ 694,391.25	\$ 657,633.55
Ret Earnings Total		\$ (657,352.16)	\$ (287,052.73)
Fund Bal and Ret Earnings Total		\$ (11,849,091.69)	\$ (12,346,556.94)
Grand Total		\$ -	\$ (159,886.91)
725	PFE Wastewater Non-Operations		

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Asset		
725-0000-11999-0000	Cash in Bank	\$ 4,413,384.56	\$ 4,682,688.72
725-0000-12010-0000	Interest Receivable	\$ -	\$ 5,406.68
725-0000-17520-0000	Machinery/Equip & Vehicles	\$ 170,966.89	\$ 170,966.89
725-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (111,414.81)	\$ (111,414.81)
725-0000-17550-0000	Infrastructure	\$ 12,836,548.62	\$ 12,836,548.62
725-0000-17555-0000	Accum Depr - Infrastructure	\$ (1,416,810.95)	\$ (1,416,810.95)
725-0000-17600-0000	Construction in Progress	\$ 497,757.97	\$ 497,757.97
	Asset	\$ 16,390,432.28	\$ 16,665,143.12
	Liability		
725-0000-20000-0000	Accounts Payable	\$ -	\$ (396,268.54)
725-0000-21000-0000	Retention Payable	\$ (10,977.08)	\$ (10,977.08)
725-0000-21200-CSHD	CA Sun Holdings Reimb	\$ (28,493.84)	\$ (28,493.84)
725-0000-21200-DEL2	Del Webb Pulte Home 2	\$ (471,795.56)	\$ (471,795.56)
725-0000-21200-DELW	Del Webb Pulte Home Co Reimb	\$ (196,691.48)	\$ (196,691.48)
725-0000-21200-PHI1	PHI-Lawford 1	\$ (200,159.50)	\$ (200,159.50)
725-0000-21200-PHI2	PHI-Lawford 2	\$ (474,173.67)	\$ (474,173.67)
725-0000-21200-SUN1	Suncal Lincoln Crossing 1	\$ (133,318.55)	\$ (133,318.55)
725-0000-21200-SUN2	Sun Cal Lincoln Crossing	\$ 0.05	\$ 0.05
725-0000-21200-SUN3	Suncal Lincoln Crossing Interf	\$ (25,046.43)	\$ (25,046.43)
725-0000-21230-0000	WWTRF Easemnt Purch-LincLndHld	\$ (400,000.00)	\$ (400,000.00)
	Liability	\$ (1,940,656.06)	\$ (2,336,924.60)
	Fund Balance		
725-0000-29000-0000	Fund Balance-Enterprise Funds	\$ (2,351,170.80)	\$ (1,837,030.37)
725-0000-29002-0000	Investments in Fixed Assets	\$ (11,977,047.72)	\$ (11,977,047.72)
	Fund Balance	\$ (14,328,218.52)	\$ (13,814,078.09)
	Revenue		
725-0000-32201-0300	Prop 50 Grant Funding	\$ (264.19)	\$ -
725-0000-35240-0000	WstWtr Connect	\$ (106,067.03)	\$ (611,666.09)
725-0000-38500-0000	Investment Revenue	\$ (25,514.27)	\$ (84,176.88)
725-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 7,067.29	\$ (86,075.12)
725-0000-39201-0000	Project Reimbursement	\$ -	\$ -
	Revenue	\$ 124,778.20	\$ 781,918.09
	Expense		
725-6860-85010-0300	Engineering	\$ -	\$ 30,903.36
725-6860-85010-0411	Engineering	\$ 2,148.00	\$ 180,010.00
725-6860-85060-0300	Construction	\$ 1,072.50	\$ 242,281.61
	Expense	\$ 3,220.50	\$ 453,194.97
Ret Earnings Total		\$ 121,557.70	\$ 328,723.12
Fund Bal and Ret Earnings Total		\$ (14,449,776.22)	\$ (14,142,801.21)
Grand Total		\$ -	\$ (185,417.31)
726	Regional Sewer Project		
	Asset		

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
726-0000-11999-0000	Cash in Bank	\$ 1,597,056.63	\$ 1,590,809.36
726-0000-12010-0000	Interest Receivable	\$ -	\$ 1,880.21
726-0000-17550-0000	Infrastructure	\$ 109,186.30	\$ 109,186.30
726-0000-17555-0000	Accum Depr - Infrastructure	\$ (5,459.32)	\$ (5,459.32)
	Asset	\$ 1,700,783.61	\$ 1,696,416.55
	Liability		
726-0000-20000-0000	Accounts Payable	\$ -	\$ (726.72)
	Liability	\$ -	\$ (726.72)
	Fund Balance		
726-0000-29000-0000	Restricted Fund Balance	\$ (1,591,962.85)	\$ (3,075,802.99)
726-0000-29002-0000	Investment in Fixed Assets	\$ (103,726.98)	\$ (103,726.98)
	Fund Balance	\$ (1,695,689.83)	\$ (3,179,529.97)
	Revenue		
726-0000-38500-0000	Investment Revenue	\$ (9,057.25)	\$ (50,445.87)
726-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 2,510.03	\$ (46,873.16)
	Revenue	\$ 6,547.22	\$ 97,319.03
	Expense		
726-1040-50400-0000	Professional Services	\$ 1,453.44	\$ 225,699.85
	Expense	\$ 1,453.44	\$ 225,699.85
Ret Earnings Total		\$ 5,093.78	\$ (128,380.82)
Fund Bal and Ret Earnings Total		\$ (1,700,783.61)	\$ (3,051,149.15)
Grand Total		\$ -	\$ 1,355,459.32
730	Refuse Enterprise Fund		
	Asset		
730-0000-11075-0000	Investment in Insurance Pool	\$ 39,635.60	\$ 39,635.60
730-0000-11999-0000	Cash in Bank	\$ 6,200,969.24	\$ 5,856,824.13
730-0000-12010-0000	Interest Receivable	\$ -	\$ 6,786.28
730-0000-12211-0000	Accounts Receivable	\$ 967,467.46	\$ 988,195.46
730-0000-12226-0000	Due From Other Governments	\$ -	\$ 1,573.11
730-0000-12900-0000	Allow for Doubtful Accounts	\$ (61,600.09)	\$ (61,600.09)
730-0000-17500-0000	Land	\$ 10.00	\$ 10.00
730-0000-17510-0000	Buildings & Structures	\$ 1,865,215.00	\$ 1,865,215.00
730-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (329,071.38)	\$ (329,071.38)
730-0000-17520-0000	Machinery & Equipment	\$ 894,941.08	\$ 894,941.08
730-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (854,530.41)	\$ (854,530.41)
730-0000-17540-0000	Easements / Right of Way	\$ 42,250.00	\$ 42,250.00
730-0000-18110-0000	Deferred Outflow - PERS	\$ 518,948.06	\$ 518,948.06
730-0000-18115-0000	Deferred Outflow OPEB	\$ 102,425.00	\$ 102,425.00
	Asset	\$ 9,386,659.56	\$ 9,071,601.84
	Liability		
730-0000-20000-0000	Accounts Payable	\$ -	\$ (184,887.33)
730-0000-20100-0000	Current Compensated Absenses	\$ (129,232.15)	\$ (129,232.15)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
730-0000-21215-0000	Long-Term Compensated Absences	\$ (32,308.04)	\$ (32,308.04)
730-0000-21216-0000	Landfill Closure Monitoring	\$ (593,224.30)	\$ (593,224.30)
730-0000-22250-0000	Sales Tax Payable	\$ (0.75)	\$ (37.15)
730-0000-23010-BEV9	Unearned Revenue	\$ (12,193.00)	\$ (12,193.00)
730-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (34,971.35)
730-0000-28750-0000	OPEB Liability	\$ (854,050.36)	\$ (854,050.36)
730-0000-28760-0000	PERS Retirement	\$ (1,779,741.64)	\$ (1,779,741.64)
730-0000-28765-0000	Deferred Inflow - PERS	\$ (121,537.26)	\$ (121,537.26)
730-0000-28770-0000	Deferred Inflow - OPEB Liability	\$ 114.24	\$ 114.24
		\$ (3,522,173.26)	\$ (3,742,068.34)
	Fund Balance		
730-0000-29000-0000	Fund Balance-Enterprise Funds	\$ (3,671,083.61)	\$ 445,259.73
730-0000-29002-0000	Investments in Fixed Assets	\$ (1,618,814.29)	\$ (1,618,814.29)
730-0000-29030-0000	Nonspendable Insurance Pool	\$ (39,635.60)	\$ (39,635.60)
	Fund Balance	\$ (5,329,533.50)	\$ (1,213,190.16)
	Revenue		
730-0000-35030-0000	Solid Waste Collection	\$ (1,782,893.78)	\$ (7,078,266.33)
730-0000-35035-0000	Solid Waste Bin Leases	\$ (28,981.19)	\$ (114,501.04)
730-0000-35250-0000	Solid Waste Container Fee	\$ (1,113.00)	\$ (2,132.00)
730-0000-38100-0000	Penalties & Service Charges	\$ (700.00)	\$ (1,950.00)
730-0000-38105-0000	Collect Agency Interest Earned	\$ (35.33)	\$ (279.45)
730-0000-38500-0000	Investment Revenue	\$ (34,066.20)	\$ (88,278.80)
730-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 9,459.71	\$ (85,989.98)
730-0000-38910-0000	Recycling Revenue	\$ (294.25)	\$ (12,674.57)
730-0000-39200-0000	Misc Reimbursements	\$ -	\$ (2,430.32)
730-0000-39400-0000	WPUSD Share City Hall	\$ -	\$ (1,877.38)
	Revenue	\$ 1,838,624.04	\$ 7,388,379.87
	Expense		
730-0000-65100-0000	Admin Cost Allocation	\$ 241,350.00	\$ 804,288.46
730-0000-65610-0000	Fleet Maintenance	\$ 132,871.76	\$ 312,337.47
730-0000-65620-0000	Engineering Costs	\$ -	\$ 1,485.85
730-0955-79500-0000	Transfer Out	\$ -	\$ -
730-1040-40000-0000	Salaries - FT	\$ 2,100.35	\$ 4,168.95
730-1040-48050-0000	Retirement	\$ 43.90	\$ 104.01
730-1040-48060-0000	Workers Comp	\$ 6.22	\$ 10.91
730-1040-48065-0000	OPEB	\$ -	\$ 120.00
730-1040-48070-0000	Med/Den/Life Ins	\$ 18.65	\$ 39.72
730-1040-48080-0000	SUI	\$ -	\$ 4.77
730-1040-48090-0000	FICA	\$ 115.46	\$ 238.03
730-1040-50250-0000	Communications	\$ 12.49	\$ 19.71
730-4010-50400-0000	Professional Services	\$ 4,082.50	\$ 19,720.00
730-4060-48075-0000	Retiree Medical Insurance	\$ 14,522.37	\$ 59,486.12
730-4070-40000-0000	Salaries - FT	\$ 19,938.69	\$ 69,465.20
730-4070-44000-0000	Salaries - OT	\$ 17.19	\$ 2,827.77
730-4070-48050-0000	Retirement	\$ 1,595.07	\$ 5,689.70

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
730-4070-48055-0000	PERS Unfunded	\$	19,833.00	\$	15,708.83
730-4070-48060-0000	Workers Comp	\$	59.07	\$	182.45
730-4070-48065-0000	OPEB	\$	-	\$	6,453.00
730-4070-48070-0000	Med/Den/Life Ins	\$	3,068.04	\$	15,064.41
730-4070-48080-0000	SUI	\$	142.25	\$	364.21
730-4070-48090-0000	FICA	\$	1,460.53	\$	5,225.00
730-4070-50111-0000	Insurance	\$	4,222.35	\$	2,639.00
730-4070-50140-0000	Materials & Supplies	\$	21.76	\$	-
730-4070-50250-0000	Communications	\$	21.98	\$	-
730-4070-50400-0000	Professional Services	\$	23,486.28	\$	97,217.99
730-4070-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	-
730-6810-40000-0000	Salaries - FT	\$	30,436.33	\$	92,978.79
730-6810-43000-0000	Salaries - PT	\$	1,587.59	\$	6,326.25
730-6810-44000-0000	Salaries - OT	\$	66.84	\$	292.29
730-6810-48050-0000	Retirement	\$	2,074.14	\$	4,666.86
730-6810-48055-0000	PERS Unfunded	\$	8,001.00	\$	2,963.56
730-6810-48060-0000	Workers Comp	\$	1,012.88	\$	2,064.95
730-6810-48065-0000	OPEB	\$	-	\$	5,395.00
730-6810-48070-0000	Med/Den/Life Ins	\$	2,544.99	\$	6,986.82
730-6810-48080-0000	SUI	\$	53.98	\$	386.52
730-6810-48090-0000	FICA	\$	2,404.29	\$	7,014.46
730-6810-50111-0000	Insurance	\$	5,956.54	\$	-
730-6830-40000-0000	Salaries - FT	\$	1,500.33	\$	5,144.52
730-6830-44000-0000	Salaries - OT	\$	29.40	\$	-
730-6830-48050-0000	Retirement	\$	57.34	\$	193.53
730-6830-48060-0000	Workers Comp	\$	16.12	\$	37.92
730-6830-48065-0000	OPEB	\$	-	\$	599.00
730-6830-48070-0000	Med/Den/Life Ins	\$	154.36	\$	916.23
730-6830-48080-0000	SUI	\$	-	\$	54.61
730-6830-48090-0000	FICA	\$	110.11	\$	377.29
730-6830-50111-0000	Insurance	\$	1,734.19	\$	-
730-6830-50400-0000	Professional Services	\$	5,443.74	\$	(2,152.68)
730-6865-40000-0000	Salaries - FT	\$	149,761.23	\$	642,947.58
730-6865-40500-0000	Salaries-On Call	\$	-	\$	-
730-6865-43000-0000	Salaries - PT	\$	-	\$	30,895.63
730-6865-44000-0000	Salaries - OT	\$	9,426.61	\$	50,349.63
730-6865-48050-0000	Retirement	\$	11,053.66	\$	45,669.20
730-6865-48055-0000	PERS Unfunded	\$	138,992.00	\$	102,357.61
730-6865-48060-0000	Workers Comp	\$	6,227.06	\$	25,986.90
730-6865-48065-0000	OPEB	\$	-	\$	83,916.00
730-6865-48070-0000	Med/Den/Life Ins	\$	30,583.59	\$	145,906.82
730-6865-48080-0000	SUI	\$	6.52	\$	4,152.57
730-6865-48090-0000	FICA	\$	11,410.58	\$	52,032.86
730-6865-50111-0000	Insurance	\$	43,279.14	\$	27,062.00
730-6865-50140-0000	Materials & Supplies	\$	1,096.17	\$	6,021.17
730-6865-50150-0000	Fuel & Oil	\$	39,685.47	\$	196,391.24
730-6865-50190-0000	Uniforms & Clothing	\$	1,413.79	\$	8,872.13
730-6865-50220-0000	Advertising	\$	-	\$	13,802.45

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
730-6865-50250-0000	Communications	\$ 1,469.22	\$ 9,063.51
730-6865-50310-0000	Utilities	\$ 9,654.62	\$ 10,106.24
730-6865-50320-0000	Taxes	\$ -	\$ -
730-6865-50350-0000	Lease Expense	\$ -	\$ -
730-6865-50400-0000	Professional Services	\$ -	\$ 42,317.57
730-6865-50400-0349	Professional Services	\$ -	\$ (151,289.70)
730-6865-50500-0000	Membership/Dues	\$ -	\$ 253.00
730-6865-50540-0000	Training/Travel/Conf/Mtgs	\$ -	\$ 4,507.62
730-6865-50710-0000	Regulatory Fees	\$ 748.00	\$ 25,811.00
730-6865-57305-0000	Disposal Fees	\$ 316,689.50	\$ 1,910,888.70
730-6895-50140-ZONR	Materials & Supplies Expense	\$ - \$ 1,303,671.24	\$ - \$ 4,845,129.21
Ret Earnings Total		\$ 534,952.80	\$ 2,543,250.66
Fund Bal and Ret Earnings Total		\$ (5,864,486.30)	\$ (3,756,440.82)
Grand Total		\$ -	\$ (1,573,092.68)
731	Solid Waste Capital Imp Asset		
731-0000-11999-0000	Cash in Bank	\$ 2,137,532.51	\$ 2,168,232.87
731-0000-12010-0000	Interest Receivable	\$ -	\$ 2,562.38
731-0000-17510-0000	Buildings & Structures	\$ 195,172.72	\$ 195,172.72
731-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (9,940.54)	\$ (9,940.54)
731-0000-17520-0000	Machinery & Equipment	\$ 3,520,587.48	\$ 3,520,587.48
731-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (563,527.73)	\$ (563,527.73)
731-0000-17600-0000	Construction In Progress Asset	\$ 39,913.66 \$ 5,319,738.10	\$ 39,913.66 \$ 5,353,000.84
	Liability		
731-0000-20000-0000	Accounts Payable	\$ -	\$ (12,185.95)
	Liability	\$ -	\$ (12,185.95)
	Fund Balance		
731-0000-29000-0000	Fund Balance-Enterprise Funds	\$ (2,158,609.29)	\$ (5,437,945.96)
731-0000-29002-0000	Investment in Fixed Assets Fund Balance	\$ (3,182,205.60) \$ (5,340,814.89)	\$ (3,182,205.60) \$ (8,620,151.56)
	Revenue		
731-0000-38500-0000	Investment Revenue	\$ (12,234.86)	\$ (72,206.55)
731-0000-38550-0000	Unrealized Gain/Loss on Invest Revenue	\$ 3,388.70 \$ 8,846.16	\$ (78,948.73) \$ 151,155.28
	Expense		
731-0000-65100-0000	Admin Cost Allocation	\$ 378.00	\$ 1,154.88
731-6865-50140-0000	Materials & Supplies	\$ -	\$ 1,204.22
731-6865-50400-0000	Professional Services	\$ -	\$ -
731-6865-80060-V004	Equipment	\$ -	\$ -
731-6865-80060-V005	Equipment	\$ -	\$ -
731-6865-80060-V006	Equipment	\$ -	\$ -

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
731-6875-85010-0416	Design/Engineering	\$ -	\$ -
731-6875-85050-0416	Project/Const Mgmt	\$ 1,521.20	\$ 30,450.56
731-6890-80070-0277	Construction in Progress	\$ 28,023.75	\$ 7,139.59
	Expense	\$ 29,922.95	\$ 39,949.25
Ret Earnings Total		\$ (21,076.79)	\$ 111,206.03
Fund Bal and Ret Earnings Total		\$ (5,319,738.10)	\$ (8,731,357.59)
Grand Total		\$ -	\$ 3,390,542.70
735	PFE Solid Waste Non-Operations		
	Asset		
735-0000-11999-0000	Cash in Bank	\$ 1,890,608.91	\$ 1,872,455.34
735-0000-12010-0000	Interest Receivable	\$ -	\$ 2,329.39
735-0000-17520-0000	Machinery & Equipment	\$ 2,731,802.30	\$ 2,731,802.30
735-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (1,948,539.65)	\$ (1,948,539.65)
735-0247-15400-0010	Advance To Other Funds	\$ 1,006,200.00	\$ 1,006,200.00
	Asset	\$ 3,680,071.56	\$ 3,664,247.38
	Liability		
735-0000-20000-0000	Accounts Payable	\$ -	\$ (41,898.00)
	Liability	\$ -	\$ (41,898.00)
	Fund Balance		
735-0000-29000-0000	Fund Balance-Enterprise Funds	\$ (1,832,886.73)	\$ (1,874,306.67)
735-0000-29002-0000	Investments in Fixed Assets	\$ (783,262.65)	\$ (783,262.65)
735-0000-29025-0000	Reserve for Interfund Loans	\$ (1,006,200.00)	\$ (1,006,200.00)
	Fund Balance	\$ (3,622,349.38)	\$ (3,663,769.32)
	Revenue		
735-0000-35250-0000	Solid Waste Container Fee	\$ (4,505.00)	\$ (9,860.00)
735-0000-36354-0000	PFE-Solid Waste	\$ (46,332.11)	\$ (98,242.87)
735-0000-38500-0000	Investment Revenue	\$ (10,503.43)	\$ (34,068.42)
735-0000-38501-0000	Interfund Interest Revenue	\$ -	\$ (6,200.00)
735-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 2,949.36	\$ (33,412.83)
	Revenue	\$ 58,391.18	\$ 181,784.12
	Expense		
735-0000-65100-0000	Admin Cost Allocation	\$ 669.00	\$ 2,077.52
735-6865-50140-0000	Materials & Supplies	\$ -	\$ 46,225.18
	Expense	\$ 669.00	\$ 48,302.70
Ret Earnings Total		\$ 57,722.18	\$ 133,481.42
Fund Bal and Ret Earnings Total		\$ (3,680,071.56)	\$ (3,797,250.74)
Grand Total		\$ -	\$ 174,901.36
740	Transit Fund		
	Asset		
740-0000-11075-0000	Investment in Insurance Pool	\$ 13,105.48	\$ 13,105.48
740-0000-11999-0000	Cash in Bank	\$ 7.14	\$ 222,806.80
740-0000-12010-0000	Interest Receivable	\$ -	\$ 248.55

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
740-0000-17510-0000	Buildings & Structures	\$ 538,051.08	\$ 538,051.08
740-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (298,195.17)	\$ (298,195.17)
740-0000-17520-0000	Machinery & Equipment	\$ 231,049.54	\$ 231,049.54
740-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (231,049.11)	\$ (231,049.11)
740-0000-17600-0000	Construction In Progress	\$ 284,321.55	\$ 284,321.55
740-0000-18110-0000	Deferred Outflow - PERS	\$ 105,118.65	\$ 105,118.65
740-0000-18115-0000	Deferred Outflow OPEB	\$ 16,347.18	\$ 16,347.18
	Asset	\$ 658,756.34	\$ 881,804.55
	Liability		
740-0000-20000-0000	Accounts Payable	\$ -	\$ (1,922.50)
740-0000-20005-0000	A/P Accrual - Manual	\$ -	\$ (270,595.02)
740-0000-20100-0000	Current Compensated Absences	\$ (802.18)	\$ (802.18)
740-0000-21000-0386	Retention Payable	\$ (7,304.86)	\$ (7,304.86)
740-0000-21205-0000	Due To Other Funds	\$ (138,603.00)	\$ -
740-0000-21215-0000	Long-Term Compensated Absences	\$ (200.54)	\$ (200.54)
740-0000-23010-PTMI	Unearned Revenue	\$ (79,972.09)	\$ (134,888.60)
740-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (686.67)
740-0000-28750-0000	OPEB Liability	\$ (142,204.51)	\$ (142,204.51)
740-0000-28760-0000	PERS Retirement	\$ (343,660.19)	\$ (343,660.19)
740-0000-28765-0000	Deferred Inflow - PERS	\$ (20,215.62)	\$ (20,215.62)
740-0000-28770-0000	Deferred Inflow - OPEB	\$ (106.80)	\$ (106.80)
	Liability	\$ (733,069.79)	\$ (922,587.49)
	Fund Balance		
740-0000-29000-0000	Fund Balance-Enterprise Funds	\$ 578,066.31	\$ 283,687.28
740-0000-29002-0000	Investments in Fixed Assets	\$ (524,177.89)	\$ (524,177.89)
740-0000-29030-0000	Nonspendable Insurance Pool	\$ (13,105.48)	\$ (13,105.48)
	Fund Balance	\$ 40,782.94	\$ (253,596.09)
	Revenue		
740-0000-31150-0000	SB 325 Trans Tax - Article 4	\$ -	\$ (93,405.00)
740-0000-32200-PTMI	Grant Revenue	\$ (54,916.51)	\$ (15,164.01)
740-0000-32260-0000	STA-State Transit Assistance	\$ -	\$ (322,843.00)
740-0000-35300-0000	Transit Fare Revenue	\$ (210.25)	\$ (1,343.75)
740-0000-38500-0000	Investment Revenue	\$ (640.20)	\$ (935.70)
740-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 159.56	\$ (5,730.66)
	Revenue	\$ 55,607.40	\$ 439,422.12
	Expense		
740-0000-65100-0000	Admin Cost Allocation	\$ 16,623.00	\$ 53,764.81
740-0000-65610-0000	Fleet Maintenance	\$ -	\$ 6,897.12
740-0955-79500-0000	Transfer Out	\$ -	\$ 17,112.00
740-4060-48075-0000	Retiree Medical Insurance	\$ 10,201.29	\$ 32,418.62
740-6810-40000-0000	Salaries - FT	\$ 4,268.39	\$ 19,463.25
740-6810-48050-0000	Retirement	\$ 216.89	\$ 903.64
740-6810-48055-0000	PERS Unfunded	\$ 44.00	\$ 29.90
740-6810-48060-0000	Workers Comp	\$ 12.62	\$ 51.08

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
740-6810-48065-0000	OPEB	\$	-	\$	1,199.00
740-6810-48070-0000	Med/Den/Life Ins	\$	764.47	\$	3,974.96
740-6810-48080-0000	SUI	\$	-	\$	47.61
740-6810-48090-0000	FICA	\$	310.95	\$	1,411.37
740-6810-50111-0000	Insurance	\$	904.79	\$	-
740-6880-50050-PTMI	Small Equipment	\$	54,916.51	\$	15,164.01
740-6880-50400-0000	Professional Services	\$	-	\$	538,283.13
740-6880-85050-0386	Project/Const Mgmt	\$	-	\$	8,340.60
740-6880-85060-0386	Construction	\$	875.00	\$	189,947.00
	Expense	\$	89,137.91	\$	889,008.10
Ret Earnings Total		\$	(33,530.51)	\$	(449,585.98)
Fund Bal and Ret Earnings Total		\$	74,313.45	\$	195,989.89
Grand Total		\$	-	\$	(155,206.95)
745	Federal Transportation Grants				
	Asset				
745-0000-11999-0000	Cash in Bank	\$	287.44	\$	285.93
745-0000-12010-0000	Interest Receivable	\$	-	\$	0.34
745-0000-17510-0000	Buildings & Structures	\$	208,051.87	\$	208,051.87
745-0000-17515-0000	Accum Depr-Bldgs & Structures	\$	(52,049.15)	\$	(52,049.15)
	Asset	\$	156,290.16	\$	156,288.99
	Fund Balance				
745-0000-29000-0000	Fund Balance-Enterprise Funds	\$	(286.27)	\$	(65,079.66)
745-0000-29002-0000	Investment in Fixed Assets	\$	(156,002.72)	\$	(156,002.72)
	Fund Balance	\$	(156,288.99)	\$	(221,082.38)
	Revenue				
745-0000-38500-0000	Investment Revenue	\$	(1.63)	\$	(119.20)
745-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	0.46	\$	(103.79)
	Revenue	\$	1.17	\$	222.99
Ret Earnings Total		\$	1.17	\$	222.99
Fund Bal and Ret Earnings Total		\$	(156,290.16)	\$	(221,305.37)
Grand Total		\$	-	\$	65,016.38
750	Airport Fund				
	Asset				
750-0000-11005-0000	Cash on Hand	\$	100.00	\$	100.00
750-0000-11075-0000	Investment in Insurance Pool	\$	14,503.33	\$	14,503.33
750-0000-11999-0000	Cash in Bank	\$	94,128.03	\$	17,857.90
750-0000-12010-0000	Interest Receivable	\$	-	\$	18.72
750-0000-12030-0000	Property Tax Receivable	\$	-	\$	505.10
750-0000-12040-ITPL	Loan Receivable	\$	7,720.49	\$	7,827.71
750-0000-12040-KRCN	Loan Receivable	\$	6,609.86	\$	6,700.82
750-0000-12225-0000	Due From Other Funds	\$	1,506.00	\$	-
750-0000-12260-0000	Airport On Account	\$	(10,090.03)	\$	29,268.64
750-0000-13235-0000	Inventory - Airport Fuel	\$	35,769.33	\$	76,381.47
750-0000-17500-0000	Land	\$	1,549,379.80	\$	1,549,379.80

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
750-0000-17510-0000	Buildings & Structures	\$ 11,062,737.90	\$ 11,062,737.90
750-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (7,879,432.23)	\$ (7,879,432.23)
750-0000-17520-0000	Machinery & Equipment	\$ 283,846.77	\$ 283,846.77
750-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (221,484.23)	\$ (221,484.23)
750-0000-17530-0000	Land Improvements	\$ 1,148,703.27	\$ 1,148,703.27
750-0000-17535-0000	Accum Depr-Land Improvements	\$ (446,132.87)	\$ (446,132.87)
750-0000-17550-0000	Infrastructure	\$ 544,332.79	\$ 544,332.79
750-0000-17555-0000	Accum Depr - Infrastructure	\$ (24,689.01)	\$ (24,689.01)
750-0000-17600-0000	Construction in Progress	\$ 146,805.06	\$ 146,805.06
750-0000-18110-0000	Deferred Outflow - PERS	\$ 116,021.84	\$ 116,021.84
750-0000-18115-0000	Deferred Outflow OPEB	\$ 17,158.56	\$ 17,158.56
	Asset	\$ 6,447,494.66	\$ 6,450,411.34
	Liability		
750-0000-20000-0000	Accounts Payable	\$ 30.25	\$ (31,383.05)
750-0000-20100-0000	Current Compensated Absences	\$ (7,108.36)	\$ (7,108.36)
750-0000-21215-0000	Long-Term Compensated Absences	\$ (1,777.09)	\$ (1,777.09)
750-0000-22230-0000	Airport Deposits	\$ (49,310.00)	\$ (49,310.00)
750-0000-22250-0000	Sales Tax Payable	\$ (9.45)	\$ (281.87)
750-0000-24010-0000	Advance From Other Funds Loans	\$ (1,311,944.37)	\$ (1,311,944.37)
750-0000-25010-0000	Wages & Salaries Payable	\$ -	\$ (4,526.34)
750-0000-28750-0000	OPEB Liability	\$ (142,358.36)	\$ (142,358.36)
750-0000-28760-0000	PERS Retirement	\$ (386,236.74)	\$ (386,236.74)
750-0000-28765-0000	Deferred Inflow - PERS	\$ (23,321.38)	\$ (23,321.38)
750-0000-28770-0000	Deferred Inflow - OPEB	\$ 34.29	\$ 34.29
750-0100-24010-0022	Advance From Other Funds Loans	\$ (4,939,181.71)	\$ (4,950,000.00)
	Liability	\$ (6,861,182.92)	\$ (6,908,213.27)
	Fund Balance		
750-0000-29000-0000	Fund Balance-Enterprise Funds	\$ 6,636,372.51	\$ 6,674,377.14
750-0000-29002-0000	Investment in Fixed Assets	\$ (6,164,067.25)	\$ (6,164,067.25)
750-0000-29030-0000	Nonspendable Insurance Pool	\$ (14,503.33)	\$ (14,503.33)
	Fund Balance	\$ 457,801.93	\$ 495,806.56
	Revenue		
750-0000-30166-0000	Curr Unsecur Aircraft Prop Tax	\$ -	\$ (34,135.14)
750-0000-33515-0000	Leases RowsN,P,Q,R,S,T	\$ (52,849.81)	\$ (212,597.10)
750-0000-35410-0000	Airport Fuel & Oil Sales	\$ (242,927.33)	\$ (950,971.24)
750-0000-35420-0000	Airport Rents/Tiedowns/Leases	\$ (85,947.49)	\$ (364,056.28)
750-0000-38100-0000	Penalties & Service Charges	\$ (1,026.74)	\$ (4,230.43)
750-0000-38500-0000	Investment Revenue	\$ (529.81)	\$ (17.93)
750-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 142.78	\$ (7.32)
750-0000-38600-0000	Rents & Concessions	\$ (768.00)	\$ (46,283.63)
750-0000-39000-0000	Other Revenue	\$ (3,400.00)	\$ (7,677.86)
	Revenue	\$ 387,306.40	\$ 1,619,976.93
	Expense		
750-0000-58000-0000	Interest Expense	\$ 24,352.45	\$ 19,962.23

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
750-0000-65100-0000	Admin Cost Allocation	\$	31,854.00	\$	102,154.00
750-0000-65610-0000	Fleet Maintenance	\$	1,995.10	\$	18,895.14
750-0000-65620-0000	Engineering Costs	\$	-	\$	17,202.75
750-0000-78000-0000	Interest	\$	-	\$	-
750-0000-78010-0000	Debt Service Principal	\$	-	\$	125,892.59
750-0000-79500-0000	Transfer Out	\$	35,170.74	\$	19,962.25
750-0000-94000-0000	Debt Service Transfer	\$	(35,170.74)	\$	(145,854.84)
750-0955-79500-0000	Transfer Out	\$	-	\$	-
750-1040-40000-0000	Salaries - FT	\$	2,100.52	\$	19,960.65
750-1040-48050-0000	Retirement	\$	43.91	\$	485.90
750-1040-48060-0000	Workers Comp	\$	6.25	\$	52.66
750-1040-48065-0000	OPEB	\$	-	\$	599.00
750-1040-48070-0000	Med/Den/Life Ins	\$	18.68	\$	181.17
750-1040-48080-0000	SUI	\$	-	\$	23.78
750-1040-48090-0000	FICA	\$	115.47	\$	1,122.64
750-1040-50250-0000	Communications	\$	12.54	\$	93.32
750-4060-48075-0000	Retiree Medical Insurance	\$	4,674.09	\$	18,878.41
750-6810-40000-0000	Salaries - FT	\$	1,253.30	\$	20,076.91
750-6810-44000-0000	Salaries - OT	\$	42.82	\$	292.29
750-6810-48050-0000	Retirement	\$	49.95	\$	596.64
750-6810-48055-0000	PERS Unfunded	\$	1,986.00	\$	6.69
750-6810-48060-0000	Workers Comp	\$	3.80	\$	217.67
750-6810-48065-0000	OPEB	\$	-	\$	1,199.00
750-6810-48070-0000	Med/Den/Life Ins	\$	153.31	\$	936.21
750-6810-48080-0000	SUI	\$	-	\$	47.61
750-6810-48090-0000	FICA	\$	96.29	\$	1,304.69
750-6810-50111-0000	Insurance	\$	829.39	\$	-
750-6885-40000-0000	Salaries - FT	\$	13,003.88	\$	89,733.78
750-6885-40500-0000	Salaries-On Call	\$	3,350.57	\$	15,586.93
750-6885-44000-0000	Salaries - OT	\$	4,681.58	\$	16,940.61
750-6885-48050-0000	Retirement	\$	1,346.78	\$	8,320.37
750-6885-48055-0000	PERS Unfunded	\$	19,792.00	\$	33,467.31
750-6885-48060-0000	Workers Comp	\$	592.06	\$	3,083.47
750-6885-48065-0000	OPEB	\$	-	\$	5,994.00
750-6885-48070-0000	Med/Den/Life Ins	\$	4,319.84	\$	30,420.49
750-6885-48080-0000	SUI	\$	-	\$	237.99
750-6885-48090-0000	FICA	\$	1,500.99	\$	8,623.51
750-6885-50111-0000	Insurance	\$	12,207.55	\$	13,140.00
750-6885-50140-0000	Materials & Supplies	\$	3,529.18	\$	9,440.06
750-6885-50150-0000	Fuel & Oil	\$	1,758.47	\$	5,855.12
750-6885-50190-0000	Uniforms & Clothing	\$	245.76	\$	1,785.60
750-6885-50220-0000	Advertising	\$	-	\$	423.64
750-6885-50250-0000	Communications	\$	992.19	\$	9,796.93
750-6885-50270-0000	Equipment Maintenance	\$	-	\$	-
750-6885-50280-0000	Building Maint.	\$	81.45	\$	-
750-6885-50300-0000	Facility/Grounds Maintenance	\$	126.85	\$	1,552.47
750-6885-50310-0000	Utilities	\$	14,209.01	\$	72,118.54
750-6885-50320-0000	Taxes	\$	3,651.00	\$	19,829.58

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
750-6885-50350-0000	Lease Expense	\$	33.00	\$	181.50
750-6885-50400-0000	Professional Services	\$	9,125.43	\$	68,493.12
750-6885-50500-0000	Membership/Dues	\$	200.00	\$	2,747.50
750-6885-50540-0000	Training/Travel/Conf/Mtgs	\$	-	\$	409.57
750-6885-50710-0000	Regulatory Fees	\$	149.77	\$	5,190.15
750-6885-57510-0000	Airport Fuel	\$	178,707.50	\$	678,378.75
750-6885-80070-0230	Construction in Progress	\$	-	\$	-
750-6885-85010-0383	Design/Engineering	\$	-	\$	3,733.00
750-6885-85010-0434	Engineering Expense	\$	-	\$	630.00
		\$	343,192.73	\$	1,330,403.35
Ret Earnings Total		\$	44,113.67	\$	289,573.58
Fund Bal and Ret Earnings Total		\$	413,688.26	\$	206,232.98
Grand Total		\$	-	\$	251,568.95
755	Federal Aviation Grants				
	Asset				
755-0000-11999-0000	Cash in Bank	\$	0.93	\$	-
755-0000-12226-0383	Due From Other Governments	\$	-	\$	19,787.00
755-0000-12226-0434	Due From Other Governments	\$	5,670.00	\$	5,670.00
755-0000-17600-0000	Construction in Progress	\$	16,852.05	\$	16,852.05
	Asset	\$	22,522.98	\$	42,309.05
	Liability				
755-0000-20000-0000	Accounts Payable	\$	-	\$	(4,396.50)
755-0000-21205-0000	Due To Other Funds	\$	(1,506.00)	\$	(16,895.57)
755-0000-28900-0383	Unavailable Revenue	\$	-	\$	(19,787.00)
755-0000-28900-0434	Unavailable Revenue	\$	(5,670.00)	\$	(5,670.00)
	Liability	\$	(7,176.00)	\$	(46,749.07)
	Fund Balance				
755-0000-29000-0000	Fund Balance	\$	21,292.07	\$	(4,156.91)
755-0000-29002-0000	Investment in Fixed Assets	\$	(16,852.05)	\$	(16,852.05)
	Fund Balance	\$	4,440.02	\$	(21,008.96)
	Revenue				
755-0000-32200-0230	Grant	\$	-	\$	-
755-0000-32200-0383	FAA Grant	\$	(19,787.00)	\$	(13,815.00)
755-0000-32200-0434	Grant Revenue	\$	-	\$	-
	Revenue	\$	19,787.00	\$	13,815.00
	Expense				
755-6885-80070-0230	Construction In Progress	\$	-	\$	-
755-6885-85010-0383	Design/Engineering	\$	-	\$	33,602.00
755-6885-85010-0434	Engineering Expense	\$	-	\$	5,670.00
	Expense	\$	-	\$	39,272.00
Ret Earnings Total		\$	19,787.00	\$	(25,457.00)
Fund Bal and Ret Earnings Total		\$	(15,346.98)	\$	4,448.04

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
Grand Total		\$	-	\$	(8.02)
810	Little League Trust Fund				
	Asset				
810-0000-11999-0000	Cash in Bank	\$	31,825.34	\$	31,657.53
810-0000-12010-0000	Interest Receivable	\$	-	\$	37.42
	Asset	\$	31,825.34	\$	31,694.95
	Liability				
810-0000-26571-0000	Investment Revenue Payable	\$	(1,262.13)	\$	(1,131.74)
	Liability	\$	(1,262.13)	\$	(1,131.74)
	Fund Balance				
810-0000-29000-0000	Fund Balance-Permanent Funds	\$	(154.62)	\$	(109.56)
810-0000-29010-0000	Reserve for Principal Balance	\$	(30,408.59)	\$	(30,408.59)
	Fund Balance	\$	(30,563.21)	\$	(30,518.15)
Ret Earnings Total		\$	-	\$	-
Fund Bal and Ret Earnings Total		\$	(30,563.21)	\$	(30,518.15)
Grand Total		\$	-	\$	(45.06)
815	Stormwater Retention Maint				
	Asset				
815-0000-11999-0000	Cash in Bank	\$	35,102.93	\$	34,917.84
815-0000-12010-0000	Interest Receivable	\$	-	\$	41.27
	Asset	\$	35,102.93	\$	34,959.11
	Liability				
815-0000-26571-0000	Investment Revenue Payable	\$	(185.09)	\$	-
	Liability	\$	(185.09)	\$	-
	Fund Balance				
815-0000-29000-0000	Fund Balance-Permanent Funds	\$	(9,520.50)	\$	(8,222.20)
815-0000-29010-0000	Reserve for Principal Balance	\$	(25,438.61)	\$	(25,438.61)
	Fund Balance	\$	(34,959.11)	\$	(33,660.81)
	Revenue				
815-0000-38500-0000	Investment Revenue	\$	41.27	\$	(653.29)
	Revenue	\$	(41.27)	\$	653.29
Ret Earnings Total		\$	(41.27)	\$	653.29
Fund Bal and Ret Earnings Total		\$	(34,917.84)	\$	(34,314.10)
Grand Total		\$	-	\$	(645.01)
816	Suncal Open Space Endowment				
	Asset				
816-0000-11999-0000	Cash in Bank	\$	263,300.92	\$	261,912.55
816-0000-12010-0000	Interest Receivable	\$	-	\$	309.56
	Asset	\$	263,300.92	\$	262,222.11
	Liability				

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
816-0000-26571-0000	Investment Revenue Payable	\$	(1,388.37)	\$	-
	Liability	\$	(1,388.37)	\$	-
	Fund Balance				
816-0000-29000-0000	Fund Balance-Permanent Funds	\$	(41,002.11)	\$	(31,263.32)
816-0000-29010-0000	Reserve for Principal Balance	\$	(221,220.00)	\$	(221,220.00)
	Fund Balance	\$	(262,222.11)	\$	(252,483.32)
	Revenue				
816-0000-38500-0000	Investment Revenue	\$	309.56	\$	(4,900.75)
	Revenue	\$	(309.56)	\$	4,900.75
Ret Earnings Total		\$	(309.56)	\$	4,900.75
Fund Bal and Ret Earnings Total		\$	(261,912.55)	\$	(257,384.07)
Grand Total		\$	-	\$	(4,838.04)
818	Brookview Open Space Maint Tru				
	Asset				
818-0000-11060-0000	Brookview Open Space Maint Tru	\$	16,237.79	\$	16,237.40
	Asset	\$	16,237.79	\$	16,237.40
	Liability				
818-0000-26570-0000	Amount Received	\$	(239.19)	\$	(239.19)
	Liability	\$	(239.19)	\$	(239.19)
	Fund Balance				
818-0000-29000-0000	Equity Fund Balance-Permanent	\$	(10,998.21)	\$	(10,996.66)
818-0000-29010-0000	Reserve for Principal Balance	\$	(5,000.00)	\$	(5,000.00)
	Fund Balance	\$	(15,998.21)	\$	(15,996.66)
	Revenue				
818-0000-38500-0000	Investment Revenue	\$	(0.39)	\$	(1.55)
	Revenue	\$	0.39	\$	1.55
Ret Earnings Total		\$	0.39	\$	1.55
Fund Bal and Ret Earnings Total		\$	(15,998.60)	\$	(15,998.21)
Grand Total		\$	-	\$	-
820	Payroll Trust Fund				
	Asset				
820-0000-11999-0000	Cash in Bank	\$	21,513.84	\$	130,978.24
820-0000-12010-0000	Interest Receivable	\$	-	\$	501.70
820-0000-12225-0000	Due From Other Funds	\$	-	\$	-
	Asset	\$	21,513.84	\$	131,479.94
	Liability				
820-0000-20000-0000	Accounts Payable	\$	-	\$	(111,877.82)
820-0000-25020-0000	Federal Income Tax W/H	\$	-	\$	-
820-0000-25030-0000	State Income Tax W/H	\$	-	\$	-
820-0000-25055-0000	PERS Retirement Payable	\$	445.38	\$	-

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
820-0000-25060-0000	Workers Compensation Payable	\$	-	\$	-
820-0000-25070-0000	Dental/Vision Insurance Liab	\$	-	\$	-
820-0000-25072-0000	Life Insurance - Amer General	\$	-	\$	-
820-0000-25073-0000	AFLAC Post-tax Deductions	\$	-	\$	-
820-0000-25074-0000	AFLAC Pre-tax Deductions	\$	-	\$	-
820-0000-25075-0000	Medical Insurance Payable	\$	-	\$	-
820-0000-25077-0000	AFLAC URM Pre-tax Deductions	\$	5,541.81	\$	5,237.09
820-0000-25078-0000	AFLAC DDC Pre-tax Deductions	\$	(1,249.96)	\$	(1,249.96)
820-0000-25080-0000	SUI Payable	\$	(6,766.46)	\$	(5,414.17)
820-0000-25085-0000	SDI W/H	\$	-	\$	-
820-0000-25090-0000	FICA W/H Payable	\$	-	\$	-
820-0000-25095-0000	Deferred Compensation	\$	-	\$	-
820-0000-25100-0000	Direct Deposit	\$	-	\$	-
820-0000-25110-0000	Garnishment W/H	\$	-	\$	-
820-0000-25135-0000	Law Enforcement Chaplancy	\$	-	\$	-
820-0000-25136-0000	LPD Association Contributions	\$	-	\$	-
820-0000-25145-0000	Union Dues	\$	-	\$	-
820-0000-25150-0000	COBRA/Employee Prepaid Medical Liability	\$	(9.00)	\$	183.00
		\$	(2,038.23)	\$	(113,121.86)
	Fund Balance				
820-0000-29000-0000	Payroll Trust Fund Balance	\$	(18,358.08)	\$	(9,900.17)
	Fund Balance	\$	(18,358.08)	\$	(9,900.17)
	Revenue				
820-0000-38500-0000	Investment Revenue	\$	(1,620.45)	\$	(3,598.58)
820-0000-38550-0000	Unrealized Gain/Loss on Invest Revenue	\$	502.92	\$	(4,859.33)
		\$	1,117.53	\$	8,457.91
Ret Earnings Total		\$	1,117.53	\$	8,457.91
Fund Bal and Ret Earnings Total		\$	(19,475.61)	\$	(18,358.08)
Grand Total		\$	-	\$	-
821	OPEB Trust				
	Asset				
821-0000-11078-0000	Cash/Investments Held by Trust	\$	5,012,599.76	\$	5,012,578.39
	Asset	\$	5,012,599.76	\$	5,012,578.39
	Fund Balance				
821-0000-29000-0000	Restricted Fund Balance	\$	(5,012,578.39)	\$	(3,797,613.06)
	Fund Balance	\$	(5,012,578.39)	\$	(3,797,613.06)
	Revenue				
821-0000-38550-0000	Gain/Loss on Invest Revenue	\$	(3,779.08)	\$	(263,013.42)
		\$	3,779.08	\$	263,013.42
	Expense				
821-0000-50125-0000	Trust Expenses	\$	3,757.71	\$	13,083.09
	Expense	\$	3,757.71	\$	13,083.09

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
Ret Earnings Total		\$ 21.37	\$ 249,930.33
Fund Bal and Ret Earnings Total		\$ (5,012,599.76)	\$ (4,047,543.39)
Grand Total		\$ -	\$ (965,035.00)
825	Sterling Pointe Endowment		
	Asset		
825-0000-11999-0000	Cash in Bank	\$ 64,680.20	\$ 64,339.15
825-0000-12010-0000	Interest Receivable	\$ -	\$ 76.04
	Asset	\$ 64,680.20	\$ 64,415.19
	Fund Balance		
825-0000-29000-0000	Sterling Point Fund Balance	\$ (14,415.19)	\$ (12,023.51)
825-0000-29010-0000	Reserve for Principal Balance	\$ (50,000.00)	\$ (50,000.00)
	Fund Balance	\$ (64,415.19)	\$ (62,023.51)
	Revenue		
825-0000-38500-0000	Investment Revenue	\$ (366.60)	\$ (1,203.20)
825-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 101.59	\$ (1,188.48)
	Revenue	\$ 265.01	\$ 2,391.68
Ret Earnings Total		\$ 265.01	\$ 2,391.68
Fund Bal and Ret Earnings Total		\$ (64,680.20)	\$ (64,415.19)
Grand Total		\$ -	\$ -
826	WWTRF Tertiary Strge Basin Mai		
	Asset		
826-0000-11999-0000	Cash in Bank	\$ 65,373.78	\$ 65,029.07
826-0000-12010-0000	Interest Receivable	\$ -	\$ 76.86
	Asset	\$ 65,373.78	\$ 65,105.93
	Fund Balance		
826-0000-29000-0000	Fund Balance-Permanent Funds	\$ (15,105.93)	\$ (12,698.50)
826-0000-29010-0000	Reserve for Principal Balance	\$ (50,000.00)	\$ (50,000.00)
	Fund Balance	\$ (65,105.93)	\$ (62,698.50)
	Revenue		
826-0000-38500-0000	Investment Revenue	\$ (370.53)	\$ (1,206.23)
826-0000-38550-0000	Unrealized Gain/Loss on Invest	\$ 102.68	\$ (1,201.20)
	Revenue	\$ 267.85	\$ 2,407.43
Ret Earnings Total		\$ 267.85	\$ 2,407.43
Fund Bal and Ret Earnings Total		\$ (65,373.78)	\$ (65,105.93)
Grand Total		\$ -	\$ -
828	Lincoln Aircntr Open Space Tru		
	Asset		
828-0000-11999-0000	Cash in Bank	\$ 88,743.02	\$ 88,275.09
828-0000-12010-0000	Interest Receivable	\$ -	\$ 104.33
	Asset	\$ 88,743.02	\$ 88,379.42

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
	Fund Balance				
828-0000-29000-0000	Fund Balance-Permanent Funds	\$	(83,379.42)	\$	(80,097.01)
828-0000-29010-0000	Reserve for Principal Balance	\$	(5,000.00)	\$	(5,000.00)
	Fund Balance	\$	(88,379.42)	\$	(85,097.01)
	Revenue				
828-0000-38500-0000	Investment Revenue	\$	(502.99)	\$	(1,651.79)
828-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	139.39	\$	(1,630.62)
	Revenue	\$	363.60	\$	3,282.41
Ret Earnings Total		\$	363.60	\$	3,282.41
Fund Bal and Ret Earnings Total		\$	(88,743.02)	\$	(88,379.42)
Grand Total		\$	-	\$	-
856	CFD#98-1 Bond				
	Asset				
856-0000-11150-0000	Cash with Fiscal Agent	\$	453,285.38	\$	226,101.31
856-0000-11999-0000	Cash in Bank	\$	257,910.21	\$	483,926.86
856-0000-12010-0000	Interest Receivable	\$	-	\$	571.96
856-0000-12030-0000	Property Tax Receivable	\$	-	\$	1,876.53
	Asset	\$	711,195.59	\$	712,476.66
	Liability				
856-0000-20000-0000	Accounts Payable	\$	-	\$	-
856-0000-26570-0000	Due to Property Owners	\$	(683,710.07)	\$	(686,632.11)
856-0000-26571-0000	Investment Revenue Payable	\$	(27,485.52)	\$	(25,844.55)
	Liability	\$	(711,195.59)	\$	(712,476.66)
Ret Earnings Total		\$	-	\$	-
Fund Bal and Ret Earnings Total		\$	-	\$	-
Grand Total		\$	-	\$	-
865	LPFA 12Bridges Rfd BD 2011A&B				
	Asset				
865-0000-11150-0000	Cash with Fiscal Agent	\$	2,992,022.46	\$	2,844,946.56
865-0000-11151-0000	Cash with Fiscal Agent Reserve	\$	3,904,742.81	\$	3,887,833.58
865-0000-11999-0000	Cash in Bank	\$	3,602,894.54	\$	7,057,679.95
865-0000-12010-0000	Interest Receivable	\$	-	\$	9,447.17
865-0000-12030-0000	Property Tax Receivable	\$	-	\$	27,631.23
	Asset	\$	10,499,659.81	\$	13,827,538.49
	Liability				
865-0000-20000-0000	Accounts Payable	\$	-	\$	-
865-0000-26560-0000	Assessment Pay offs	\$	(557,314.02)	\$	(555,610.20)
865-0000-26570-0000	Due to Property Owners	\$	(9,489,000.05)	\$	(12,840,229.22)
865-0000-26571-0000	Investment Revenue Payable	\$	(453,345.74)	\$	(431,699.07)
	Liability	\$	(10,499,659.81)	\$	(13,827,538.49)
Ret Earnings Total		\$	-	\$	-
Fund Bal and Ret Earnings Total		\$	-	\$	-

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
Grand Total		\$	-	\$	-
874	CFD 2005-1 Ser 2016 Sorrento				
	Asset				
874-0000-11150-0000	Cash with Fiscal Agent	\$	93,290.60	\$	92,971.66
874-0000-11151-0000	Cash with Fiscal Agent Reserve	\$	1,324,669.45	\$	1,385,767.58
874-0000-11999-0000	Cash in Bank	\$	170,640.52	\$	610,561.27
874-0000-12010-0000	Interest Receivable	\$	-	\$	721.63
874-0000-12030-0000	Property Tax Receivable	\$	-	\$	1,994.20
	Asset	\$	1,588,600.57	\$	2,092,016.34
	Liability				
874-0000-20000-0000	Accounts Payable	\$	-	\$	(4,435.00)
874-0000-26560-0000	Assessment Pay offs	\$	(30,918.00)	\$	(30,918.00)
874-0000-26570-0000	Due to Property Owners	\$	(1,497,358.95)	\$	(1,997,598.79)
874-0000-26571-0000	Investment Revenue Payable	\$	(60,323.62)	\$	(59,064.55)
	Liability	\$	(1,588,600.57)	\$	(2,092,016.34)
Ret Earnings Total		\$	-	\$	-
Fund Bal and Ret Earnings Total		\$	-	\$	-
Grand Total		\$	-	\$	-
885	CFD 2006-1 LKSD Area2 Ser2017				
	Asset				
885-0000-11150-0000	Cash with Fiscal Agent	\$	-	\$	0.10
885-0000-11151-0000	Cash with Fiscal Agent Reserve	\$	133,146.48	\$	133,835.12
885-0000-11999-0000	Cash in Bank	\$	20,867.70	\$	316,224.89
885-0000-12010-0000	Interest Receivable	\$	-	\$	373.75
885-0000-12030-0000	Property Tax Receivable	\$	-	\$	1,104.22
	Asset	\$	154,014.18	\$	451,538.08
	Liability				
885-0000-20000-0000	Accounts Payable	\$	-	\$	-
885-0000-26570-0000	Due to Property Owners	\$	(130,920.51)	\$	(429,289.20)
885-0000-26571-0000	Investment Revenue Payable	\$	(23,093.67)	\$	(22,248.88)
	Liability	\$	(154,014.18)	\$	(451,538.08)
Ret Earnings Total		\$	-	\$	-
Fund Bal and Ret Earnings Total		\$	-	\$	-
Grand Total		\$	-	\$	-
890	Laksd 2006-1 Area 1 Ser 2013				
	Asset				
890-0000-11150-0000	Cash with Fiscal Agent	\$	33,055.17	\$	32,884.24
890-0000-11151-0000	Cash with Fiscal Agent Reserve	\$	386,276.55	\$	393,558.56
890-0000-11999-0000	Cash in Bank	\$	284,045.24	\$	428,269.90
890-0000-12010-0000	Interest Receivable	\$	-	\$	506.18
890-0000-12030-0000	Property Tax Receivable	\$	-	\$	1,255.56
	Asset	\$	703,376.96	\$	856,474.44
	Liability				

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
890-0000-20000-0000	Accounts Payable	\$	-	\$	-
890-0000-26560-0000	Assessment Pay offs	\$	(21,556.64)	\$	(21,556.64)
890-0000-26570-0000	Due to Property Owners	\$	(665,784.31)	\$	(820,207.45)
890-0000-26571-0000	Investment Revenue Payable	\$	(16,036.01)	\$	(14,710.35)
	Liability	\$	(703,376.96)	\$	(856,474.44)
Ret Earnings Total		\$	-	\$	-
Fund Bal and Ret Earnings Total		\$	-	\$	-
Grand Total		\$	-	\$	-
891	Dist No. 2017-1 Foskett Ranch				
	Asset				
891-0000-11150-0000	Cash with Fiscal Agent	\$	590.12	\$	577.43
891-0000-11151-0000	Reserve fund	\$	116,606.87	\$	117,210.07
891-0000-11999-0000	Cash on Hand	\$	17,070.42	\$	206,333.61
891-0000-12010-0000	Interest Receivable	\$	-	\$	243.87
	Asset	\$	134,267.41	\$	324,364.98
	Liability				
891-0000-20000-0000	Accounts Payable	\$	-	\$	-
891-0000-26570-0000	Due to Property Owners	\$	(127,955.06)	\$	(318,364.87)
891-0000-26571-0000	Investment Revenue Payable	\$	(6,312.35)	\$	(6,000.11)
	Liability	\$	(134,267.41)	\$	(324,364.98)
Ret Earnings Total		\$	-	\$	-
Fund Bal and Ret Earnings Total		\$	-	\$	-
Grand Total		\$	-	\$	-
892	LPFA SpTaxRevBond2007A&B				
	Asset				
892-0000-11150-0000	Cash with Fiscal Agent	\$	184.79	\$	36,580.12
892-0000-11151-0000	Cash with Fiscal Agent Reserve	\$	6,447,000.00	\$	6,447,000.00
892-0000-11999-0000	Cash in Bank	\$	11,287,987.75	\$	15,593,345.72
892-0000-12010-0000	Interest Receivable	\$	-	\$	18,974.33
892-0000-12030-0000	Property Tax Receivable	\$	-	\$	43,436.13
892-0000-12225-0000	Due From Other Funds	\$	802,123.00	\$	-
	Asset	\$	18,537,295.54	\$	22,139,336.30
	Liability				
892-0000-20000-0000	Accounts Payable	\$	-	\$	-
892-0000-26560-0000	Assessment Pay offs	\$	(1,451,741.17)	\$	(1,451,741.17)
892-0000-26570-0000	Due to Property Owners	\$	(16,139,052.59)	\$	(19,796,417.47)
892-0000-26571-0000	Investment Revenue Payable	\$	(946,501.78)	\$	(891,177.66)
	Liability	\$	(18,537,295.54)	\$	(22,139,336.30)
Ret Earnings Total		\$	-	\$	-
Fund Bal and Ret Earnings Total		\$	-	\$	-
Grand Total		\$	-	\$	-
895	CFD Independence Development				
	Asset				

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>		<u>June 30, 2019</u>	
895-0000-11999-0000	Cash on Hand	\$	76,071.50	\$	90,796.15
895-0000-12010-0000	Interest Receivable	\$	-	\$	107.31
	Asset	\$	76,071.50	\$	90,903.46
	Liability				
895-0000-20000-0000	Accounts Payable	\$	-	\$	(6,195.00)
895-0000-21220-0000	Developer Deposit	\$	(113,200.00)	\$	(113,200.00)
895-0000-26570-0000	Due to Property Owners	\$	28,883.77	\$	28,990.00
895-0000-26571-0000	Investment Revenue Payable	\$	(730.27)	\$	(498.46)
895-0000-26575-0000	CFD Formation	\$	8,975.00	\$	-
	Liability	\$	(76,071.50)	\$	(90,903.46)
Ret Earnings Total		\$	-	\$	-
Fund Bal and Ret Earnings Total		\$	-	\$	-
Grand Total		\$	-	\$	-
950	LPFA Ser 2000(Airport,Sewer,Wa				
	Asset				
950-0000-11999-0000	Cash in Bank	\$	-	\$	-
950-0000-12010-0000	Interest Receivable	\$	-	\$	-
	Asset	\$	-	\$	-
	Revenue				
950-0000-38500-0000	Investment Revenue	\$	-	\$	-
950-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	-	\$	-
	Revenue	\$	-	\$	-
Ret Earnings Total		\$	-	\$	-
Fund Bal and Ret Earnings Total		\$	-	\$	-
Grand Total		\$	-	\$	-
955	LPFA Refndng Rev Ser 2016A&B				
	Asset				
955-0000-11150-0000	Cash with Fiscal Agent	\$	1,203,960.02	\$	124.94
955-0000-11999-0000	Cash in Bank	\$	944,036.25	\$	2,138,424.38
955-0000-12010-0000	Interest Receivable	\$	-	\$	2,186.60
955-0000-15400-LPFA	Advance To Other Funds	\$	1,311,944.37	\$	1,311,944.37
	Asset	\$	3,459,940.64	\$	3,452,680.29
	Fund Balance				
955-0000-29000-0000	Restricted Fund Balance	\$	(3,452,680.29)	\$	(1,483,528.55)
	Fund Balance	\$	(3,452,680.29)	\$	(1,483,528.55)
	Revenue				
955-0000-38500-0000	Investment Revenue	\$	37.07	\$	(44,917.69)
955-0000-38550-0000	Unrealized Gain/Loss on Invest	\$	(7,297.42)	\$	(38,558.85)
	Revenue	\$	7,260.35	\$	83,476.54
Ret Earnings Total		\$	7,260.35	\$	83,476.54
Fund Bal and Ret Earnings Total		\$	(3,459,940.64)	\$	(1,567,005.09)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
Grand Total		\$ -	\$ (1,885,675.20)
990	LTDAGrp(GASB34)		
	Asset		
990-0000-11999-0000	Cash in Bank	\$ 0.05	\$ 0.05
990-0000-16520-0000	Capital Lease Equip & Vehicles	\$ 152,698.87	\$ 152,698.87
990-0000-17500-0000	Land	\$ 14,911,990.31	\$ 14,911,990.31
990-0000-17510-0000	Buildings & Structures	\$ 77,630,497.71	\$ 77,630,497.71
990-0000-17515-0000	Accum Depr-Bldgs & Structures	\$ (19,767,399.79)	\$ (19,767,399.79)
990-0000-17520-0000	Machinery & Equipment	\$ 8,683,971.35	\$ 8,683,971.35
990-0000-17525-0000	Accum Depr-Machinery & Equip	\$ (6,474,815.00)	\$ (6,474,815.00)
990-0000-17530-0000	Land Improvements	\$ 29,291,027.18	\$ 29,291,027.18
990-0000-17535-0000	Accum Depr-Land Improvements	\$ (8,569,498.42)	\$ (8,569,498.42)
990-0000-17540-0000	Easements / Right of Way	\$ 242,604.00	\$ 242,604.00
990-0000-17550-0000	Infrastructure	\$ 442,309,938.71	\$ 442,309,938.71
990-0000-17555-0000	Accum Depr - Infrastructure	\$ (189,156,268.69)	\$ (189,156,268.69)
990-0000-17600-0000	Construction in Progress	\$ 15,529,409.38	\$ 15,529,409.38
990-0000-18110-0000	Deferred Outflow - PERS	\$ 5,214,793.39	\$ 5,214,793.39
990-0000-18115-0000	Deferred Outflow OPEB	\$ 1,373,449.79	\$ 1,373,449.79
	Asset	\$ 371,372,398.84	\$ 371,372,398.84
	Liability		
990-0000-20100-0000	Current Compensated Absences	\$ (1,482,936.13)	\$ (1,482,936.13)
990-0000-21215-0000	Long-Term Compensated Absences	\$ (370,734.03)	\$ (370,734.03)
990-0000-28750-0000	OPEB Liability	\$ (11,667,023.59)	\$ (11,667,023.59)
990-0000-28760-0000	PERS Retirement	\$ (15,781,679.15)	\$ (15,781,679.15)
990-0000-28765-0000	Deferred Inflow - PERS	\$ (908,122.63)	\$ (908,122.63)
990-0000-28770-0000	Deferred Inflow - OPEB	\$ (3,022.36)	\$ (3,022.36)
990-1010-28710-0100	Non Current Lease Payable	\$ (116,740.23)	\$ (116,740.23)
990-1010-28715-0100	Current Lease Payable	\$ (27,261.47)	\$ (27,261.47)
990-LPFA-22255-016A	Accrued Interest	\$ -	\$ (127,709.38)
990-LPFA-22255-016B	Accrued Interest	\$ -	\$ (11,770.63)
990-LPFA-23400-016A	Unamortized Bond Discount	\$ 61,023.27	\$ 61,023.27
990-LPFA-23400-016B	Unamortized Bond Discount	\$ 5,494.21	\$ 5,494.21
990-LPFA-23500-016A	Premium Bonds	\$ (1,109,836.11)	\$ (1,109,836.11)
990-LPFA-28560-016A	Non Current Bond Payable	\$ (13,555,000.00)	\$ (13,555,000.00)
990-LPFA-28560-016B	Non Current Bond Payable	\$ (1,470,000.00)	\$ (1,470,000.00)
990-LPFA-28565-016B	Current Bond Payable	\$ (925,000.00)	\$ (925,000.00)
	Liability	\$ (47,350,838.22)	\$ (47,490,318.23)
	Fund Balance		
990-0000-29000-0000	Fund Balance	\$ 47,490,318.18	\$ 44,155,669.47
990-0000-29002-0000	Investment In Fixed Assets	\$ (371,372,398.79)	\$ (371,372,398.79)
	Fund Balance	\$ (323,882,080.61)	\$ (327,216,729.32)
	Expense		
990-LPFA-70000-016A	Debt Service Interest	\$ (127,709.38)	\$ -
990-LPFA-70000-016B	Debt Service Interest	\$ (11,770.63)	\$ (3,412.50)
	Expense	\$ (139,480.01)	\$ (3,412.50)

City of Lincoln
 Balance Sheet by Fund
 September 30, 2019 - PRELIMINARY Q1



<u>Account Number</u>	<u>Description</u>	<u>September 30, 2019</u>	<u>June 30, 2019</u>
	Ret Earnings Total	\$ 139,480.01	\$ 3,412.50
	Fund Bal and Ret Earnings Total	\$ (324,021,560.62)	\$ (327,220,141.82)
	Grand Total	\$ -	\$ 3,338,061.21
	Ret Earnings Total	\$ 2,562,858.05	\$ 2,779,840.20
	Fund Bal and Ret Earnings Total	\$ (816,435,143.72)	\$ (821,355,352.47)
	Grand Total	\$ (79,065.03)	\$ 7,401,028.33