

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds from a specific revenue source that is restricted to expenditures for a specified purpose.

Advance Acquisition Fund - To account for funds to be used for the acquisition of real estate for public purposes. Net proceeds from the sale or exchange of real estate owned by the City shall be credited to this fund, and the fund may also be increased by General Fund appropriations, or proceeds from general obligation borrowing.

Cable Access Television Fund - To account for the receipt and use of franchise fees, imposed by the City, from the cable provider in order to construct, operate and maintain a cable television system within the boundaries of the City.

Lincoln City Libraries Fund - To account for the costs of providing library services to the citizens of Lincoln. Financing is provided by a specific annual tax levy, fines and fees, and reimbursement from Lancaster County for services provided to County residents.

Lincoln/Lancaster Co. Health Fund - To account for the costs of providing health services to the citizens of the City of Lincoln and Lancaster County. Financing is provided by Federal, State, County, and City funds.

Social Security Fund - To account for the City of Lincoln's matching share of Social Security costs for employees paid from the General Fund and other funds supported primarily from general tax revenue. Financing is provided by a specific annual property tax levy. Such property taxes may only be used for this purpose.

Police & Fire Pension Contributions Fund - To account for the City's contributions to the Police and Fire Pension. Financing is provided by a specific annual property tax levy.

StarTran Fund - To account for the cost of operating the City-owned transit system. Financing is provided primarily through passenger revenue and Federal, State, and City funds.

Keno Fund - To accumulate resources from the City's percentage of Keno revenue in the City and account for activities financed with Keno revenues.

Federal Grants Fund - Includes federal sub-funds as follows:

Community Development Block Grant Fund - To account for the costs of providing services under the City's Community Development Block Grant Program with funding provided by grants from the Department of Housing and Urban Development.

Grants-In-Aid Fund - To account for monies received from various federal and state agencies under several small categorical grants and the City's matching funds where applicable. Monies are utilized to provide services as stipulated in the individual grant agreements.

Workforce Investment Act (WIA) Fund - To account for the costs of providing services under the Workforce Investment Act with funding provided by grants from the Department of Labor.

Disaster Recovery (FEMA) Fund - To account for reimbursements from the Federal Emergency Management Agency due to disasters caused by storm and flood damage. Funds are used to reimburse other funds for related costs and to pay disaster related expenses.



Special Assessment Fund - To account for the receipt and disbursement of special assessment bond proceeds and other income which is derived from interest income, developers share of districts and City subsidies. This fund is also used to account for the administrative cost of collection of and accounting for special assessments levied against benefited properties. Expenditures for capital improvement projects are accounted for in the Special Assessment Capital Projects Fund. Periodic transfers are made to the Capital Projects Fund to cover expenditures.

Building & Safety Fund - To account for the cost of providing building and safety permit and inspection services to the citizens of Lincoln. Financing is provided through permit and inspection fee revenues and City funds.

Impact Fees Fund - To account for receipts and disbursements of impact fees in accordance with city ordinance.

Parks & Recreation Special Projects Fund - To account for the proceeds of various trusts and donations to be used for the development of various projects, such as a mini-park, an observatory, landscaping, etc.

Seniors Foundation of Lincoln & Lancaster County Fund - To account for the proceeds of fund-raising activities by and donations to the Lincoln/Lancaster Senior Center Foundation. These funds are turned over to the City to be used for special projects at the discretion of the Foundation.

Library Special Trust Fund - To account for the receipt of investment earnings from the following trusts:

Charles Gere Library Fund - To be used as directed by the Library Board for the benefit of the Lincoln City Libraries.

Lillian Polley Trust Fund - To be used for the Polley Music Library.

R.P. Crawford Park Fund - To accumulate resources required to be distributed from the Crawford Trust per IRS regulations. Such funds to be held until the end of the Trust period, then combined with the Trust assets to be used for the purchase of land and the development of a City park and playground.

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AUGUST 31, 2011

	Advance Acquisition	Cable Access Television	Lincoln City Libraries	Lincoln/ Lancaster Co. Health	Social Security	Police & Fire Pension Contributions	StarTran
ASSETS							
Cash and Cash Equivalents	\$ 161,059	111,141	424,453	195,273	180,102	-	525,390
Investments	844,676	581,822	2,191,433	824,002	948,046	-	658,611
Receivables, (Net of Allowance for Uncollectibles):							
Taxes	-	-	674,881	-	237,030	434,030	-
Accounts	-	-	850	18,101	-	-	19,427
Accrued Interest	3,167	2,593	6,870	2,993	4,073	-	2,774
Loans	-	-	-	-	-	-	-
Due from Other Funds	35,530	24,484	92,167	34,609	39,886	-	28,029
Due from Other Governments	-	-	286	345,732	101	-	122,887
Inventories	-	-	-	-	-	-	488,615
Prepaid Items	-	-	-	-	-	-	6,500
Total Assets	1,044,432	720,040	3,390,940	1,420,710	1,409,238	434,030	1,852,233
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts Payable	-	261	114,291	165,068	-	-	210,265
Accrued Liabilities	-	1,005	172,511	252,507	182,665	324,229	202,899
Due to Other Funds	-	-	1,167	46,780	-	-	26,383
Due to Other Governments	39	-	118	300	-	-	345
Unearned Revenue	-	73,902	-	-	-	-	47,552
Deferred Revenue	-	-	180,780	356,339	61,098	109,801	180
Total Liabilities	39	75,168	468,867	820,994	243,763	434,030	487,624
Fund Balances (Deficits):							
Nonspendable	-	-	-	-	-	-	495,115
Restricted	1,028,338	-	-	-	814,043	-	-
Committed	-	633,206	-	-	-	-	-
Assigned	16,055	11,666	2,922,073	599,716	351,432	-	869,494
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	1,044,393	644,872	2,922,073	599,716	1,165,475	-	1,364,609
Total Liabilities and Fund Balances (Deficits)	\$ 1,044,432	720,040	3,390,940	1,420,710	1,409,238	434,030	1,852,233

Keno	Federal Grants	Special Assessment	Building & Safety	Impact Fees	Parks & Recreation Special Projects	Seniors Foundation Of Lincoln & Lancaster County	Library Special Trust	RP Crawford Park	Total
290,232	720,687	838	464,107	922,525	180,693	9,519	24,765	342	4,211,126
1,529,868	-	758,104	2,287,419	4,663,440	928,849	48,731	131,427	213,865	16,610,293
-	-	-	-	-	-	-	-	-	1,345,941
117,979	121,560	-	-	-	56	-	-	-	277,973
6,900	1,859	9,419	10,437	20,202	3,968	408	635	-	76,298
-	19,837,000	-	-	-	-	-	-	-	19,837,000
64,308	25,344	246	96,155	196,055	39,026	2,087	5,522	-	683,448
-	4,512,258	-	-	-	-	-	-	-	4,981,264
-	-	-	-	-	-	-	-	-	488,615
-	-	-	-	-	-	-	-	-	6,500
<u>2,009,287</u>	<u>25,218,708</u>	<u>768,607</u>	<u>2,858,118</u>	<u>5,802,222</u>	<u>1,152,592</u>	<u>60,745</u>	<u>162,349</u>	<u>214,207</u>	<u>48,518,458</u>
53,637	564,908	37,347	15,443	56	11,620	-	56	-	1,172,952
-	351,777	-	137,389	3,146	-	-	2,702	-	1,630,830
24,116	25,015	233,437	26,768	5,939,076	34,346	19	22	-	6,357,129
61,950	188,118	-	2,311	-	45	150	-	-	253,376
-	-	-	196,308	-	-	-	-	-	317,762
-	1,977,104	-	-	-	-	-	-	-	2,685,302
<u>139,703</u>	<u>3,106,922</u>	<u>270,784</u>	<u>378,219</u>	<u>5,942,278</u>	<u>46,011</u>	<u>169</u>	<u>2,780</u>	<u>-</u>	<u>12,417,351</u>
-	-	-	-	-	-	-	-	-	495,115
1,840,359	22,111,786	497,823	-	-	958,014	60,576	159,569	214,207	27,684,715
-	-	-	-	-	-	-	-	-	633,206
29,225	-	-	2,479,899	-	148,567	-	-	-	7,428,127
-	-	-	-	(140,056)	-	-	-	-	(140,056)
<u>1,869,584</u>	<u>22,111,786</u>	<u>497,823</u>	<u>2,479,899</u>	<u>(140,056)</u>	<u>1,106,581</u>	<u>60,576</u>	<u>159,569</u>	<u>214,207</u>	<u>36,101,107</u>
<u>2,009,287</u>	<u>25,218,708</u>	<u>768,607</u>	<u>2,858,118</u>	<u>5,802,222</u>	<u>1,152,592</u>	<u>60,745</u>	<u>162,349</u>	<u>214,207</u>	<u>48,518,458</u>

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2011

	Advance Acquisition	Cable Access Television	Lincoln City Libraries	Lincoln/ Lancaster Co. Health	Social Security	Police & Fire Pension Contributions	StarTran
Revenues:							
Real Property and							
Personal Property Tax	\$ -	-	6,202,035	-	2,188,594	3,943,815	-
Sundry and In Lieu Tax	-	-	4,632	-	1,634	2,571	-
Special Assessment	-	-	-	707	-	-	-
Intergovernmental	-	-	623,091	2,685,007	-	-	7,138,255
Permits and Fees	-	276,782	419,335	3,460,139	-	-	1,488,554
Reimbursement for Services	-	-	-	541,588	-	-	130,549
Program Income	-	-	-	-	-	-	-
Investment Earnings	(1,476)	21	(9,957)	8,502	(2,723)	-	(8,249)
Donations	-	-	-	-	-	-	-
Keno Proceeds	-	-	-	-	-	-	-
Private Sector Share of Projects	-	-	-	-	-	-	-
Miscellaneous	-	-	36,575	5,887	-	-	93,554
Total Revenues	<u>(1,476)</u>	<u>276,803</u>	<u>7,275,711</u>	<u>6,701,830</u>	<u>2,187,505</u>	<u>3,946,386</u>	<u>8,842,663</u>
Expenditures -- Current:							
General Government	1,296	107,952	-	-	2,334,342	3,946,386	-
Public Safety	-	-	-	-	-	-	-
Streets and Highways	-	-	-	-	-	-	-
Culture and Recreation	-	-	7,796,523	-	-	-	-
Economic Opportunity	-	-	-	-	-	-	-
Health and Welfare	-	-	-	12,315,667	-	-	-
Mass Transit	-	-	-	-	-	-	14,919,911
Total Expenditures	<u>1,296</u>	<u>107,952</u>	<u>7,796,523</u>	<u>12,315,667</u>	<u>2,334,342</u>	<u>3,946,386</u>	<u>14,919,911</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(2,772)</u>	<u>168,851</u>	<u>(520,812)</u>	<u>(5,613,837)</u>	<u>(146,837)</u>	<u>-</u>	<u>(6,077,248)</u>
Other Financing Sources (Uses):							
Transfers In	-	-	177,962	5,613,935	-	-	5,334,608
Transfers Out	-	-	(2,463)	(11,801)	-	-	(11,267)
Issuance of Refunding Debt	-	-	-	250,000	-	-	-
Sale of Capital Assets	29,908	-	-	-	-	-	67,829
Total Other Financing Sources (Uses)	<u>29,908</u>	<u>-</u>	<u>175,499</u>	<u>5,852,134</u>	<u>-</u>	<u>-</u>	<u>5,391,170</u>
Net Change In Fund Balances	27,136	168,851	(345,313)	238,297	(146,837)	-	(686,078)
Fund Balances (Deficits) - Beginning	1,017,257	476,021	3,267,386	361,419	1,312,312	-	2,050,687
Fund Balances (Deficits) - Ending	<u>\$ 1,044,393</u>	<u>644,872</u>	<u>2,922,073</u>	<u>599,716</u>	<u>1,165,475</u>	<u>-</u>	<u>1,364,609</u>

Keno	Federal Grants	Special Assessment	Building & Safety	Impact Fees	Parks & Recreation Special Projects	Seniors Foundation Of Lincoln & Lancaster County	Library Special Trust	RP Crawford Park	Total
-	-	-	-	-	-	-	-	-	12,334,444
-	-	-	-	-	-	-	-	-	8,837
-	-	1,032,047	-	-	-	-	-	-	1,032,754
-	24,013,226	-	-	-	-	-	-	-	34,459,579
-	1,135,858	-	3,950,507	76,166	-	-	-	-	10,807,341
-	401,733	-	112,361	-	143,269	-	-	-	1,329,500
-	273,633	-	-	-	-	-	-	-	273,633
1,881	5,870	2,557	2,603	(10,101)	2,289	(78)	441	101,169	92,749
-	210,973	-	-	-	115,554	10,479	72,695	-	409,701
3,321,506	-	-	-	-	-	-	-	-	3,321,506
-	18,692	-	-	-	81,940	-	-	-	100,632
-	3,683	-	6,408	-	47,839	108	-	-	194,054
<u>3,323,387</u>	<u>26,063,668</u>	<u>1,034,604</u>	<u>4,071,879</u>	<u>66,065</u>	<u>390,891</u>	<u>10,509</u>	<u>73,136</u>	<u>101,169</u>	<u>64,364,730</u>
1,257,886	1,102,199	743,682	-	104,313	-	-	-	-	9,598,056
-	4,178,659	-	5,227,112	-	-	-	-	-	9,405,771
-	2,392	-	-	-	-	-	-	-	2,392
536,884	1,400,482	-	-	-	310,340	-	91,726	-	10,135,955
-	11,344,138	-	-	-	-	66,130	-	-	11,410,268
-	7,379,573	-	-	-	-	-	-	-	19,695,240
-	168,972	-	-	-	-	-	-	-	15,088,883
<u>1,794,770</u>	<u>25,576,415</u>	<u>743,682</u>	<u>5,227,112</u>	<u>104,313</u>	<u>310,340</u>	<u>66,130</u>	<u>91,726</u>	<u>-</u>	<u>75,336,565</u>
<u>1,528,617</u>	<u>487,253</u>	<u>290,922</u>	<u>(1,155,233)</u>	<u>(38,248)</u>	<u>80,551</u>	<u>(55,621)</u>	<u>(18,590)</u>	<u>101,169</u>	<u>(10,971,835)</u>
-	606,185	1,127,993	992,514	-	37,411	-	-	-	13,890,608
(1,856,500)	(660,328)	(4,194,271)	(19,665)	-	-	-	-	-	(6,756,295)
-	-	-	-	-	-	-	-	-	250,000
-	2,631	-	5,350	-	-	-	-	-	105,718
<u>(1,856,500)</u>	<u>(51,512)</u>	<u>(3,066,278)</u>	<u>978,199</u>	<u>-</u>	<u>37,411</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,490,031</u>
(327,883)	435,741	(2,775,356)	(177,034)	(38,248)	117,962	(55,621)	(18,590)	101,169	(3,481,804)
<u>2,197,467</u>	<u>21,676,045</u>	<u>3,273,179</u>	<u>2,656,933</u>	<u>(101,808)</u>	<u>988,619</u>	<u>116,197</u>	<u>178,159</u>	<u>113,038</u>	<u>39,582,911</u>
<u>1,869,584</u>	<u>22,111,786</u>	<u>497,823</u>	<u>2,479,899</u>	<u>(140,056)</u>	<u>1,106,581</u>	<u>60,576</u>	<u>159,569</u>	<u>214,207</u>	<u>36,101,107</u>