

## NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are established to account for the proceeds from specific revenue sources that are restricted, committed, or assigned to expenditures for specified purposes.

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, 2012**

	Advance Acquisition	Cable Access Television	Lincoln City Libraries	Lincoln/ Lancaster Co. Health	Social Security	Police & Fire Pension Contributions	StarTran
<b>ASSETS</b>							
Cash and Cash Equivalents	\$ 75,104	46,212	156,029	91,025	80,983	-	625,066
Investments	1,173,974	719,733	2,285,723	1,234,124	1,263,162	-	972,780
Receivables, (Net of Allowance for Uncollectibles):							
Taxes	-	-	681,985	-	272,662	570,438	-
Accounts	-	38,592	543	19,256	-	-	26,907
Accrued Interest	3,293	2,005	4,204	3,171	3,056	-	2,433
Loans	-	-	-	-	-	-	-
Due from Other Funds	24,026	14,736	46,785	25,292	25,883	-	30,404
Due from Other Governments	-	-	496	345,909	202	-	10,815
Inventories	-	-	-	-	-	-	485,996
<b>Total Assets</b>	<b>1,276,397</b>	<b>821,278</b>	<b>3,175,765</b>	<b>1,718,777</b>	<b>1,645,948</b>	<b>570,438</b>	<b>2,154,401</b>
<b>LIABILITIES AND FUND BALANCES</b>							
<b>Liabilities:</b>							
Accounts Payable	6,000	1,810	85,800	180,472	-	-	135,555
Accrued Liabilities	-	754	210,970	305,544	225,111	472,797	265,961
Due to Other Funds	-	-	1,330	50,831	-	-	3,185
Due to Other Governments	130	-	135	5,153	-	-	-
Unearned Revenue	-	-	-	-	-	-	44,744
Deferred Revenue	-	-	127,996	358,213	47,588	97,641	7,505
<b>Total Liabilities</b>	<b>6,130</b>	<b>2,564</b>	<b>426,231</b>	<b>900,213</b>	<b>272,699</b>	<b>570,438</b>	<b>456,950</b>
<b>Fund Balances (Deficits):</b>							
Nonspendable	-	-	-	-	-	-	485,996
Restricted	1,251,424	-	-	-	1,022,094	-	-
Committed	-	805,612	-	-	-	-	-
Assigned	18,843	13,102	2,749,534	818,564	351,155	-	1,211,455
Unassigned	-	-	-	-	-	-	-
<b>Total Fund Balances (Deficits)</b>	<b>1,270,267</b>	<b>818,714</b>	<b>2,749,534</b>	<b>818,564</b>	<b>1,373,249</b>	<b>-</b>	<b>1,697,451</b>
<b>Total Liabilities and Fund Balances (Deficits)</b>	<b>\$ 1,276,397</b>	<b>821,278</b>	<b>3,175,765</b>	<b>1,718,777</b>	<b>1,645,948</b>	<b>570,438</b>	<b>2,154,401</b>

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
82,598	2,428,705	1,106	230,828	434,971	69,804	6	8,075	8,028	4,338,540
1,296,349	-	887,762	2,974,343	6,458,929	1,080,637	-	136,894	320,228	20,804,638
-	-	-	-	-	-	-	-	-	1,525,085
161,598	259,443	-	-	-	832	-	-	-	507,171
3,405	1,633	13,772	8,070	20,017	3,038	55	428	-	68,580
-	19,582,000	-	-	-	-	-	-	-	19,582,000
26,517	45,940	-	66,579	132,204	52,125	-	2,787	-	493,278
-	2,045,551	-	-	-	-	-	-	-	2,402,973
-	-	-	-	-	-	-	-	-	485,996
<u>1,570,467</u>	<u>24,363,272</u>	<u>902,640</u>	<u>3,279,820</u>	<u>7,046,121</u>	<u>1,206,436</u>	<u>61</u>	<u>148,184</u>	<u>328,256</u>	<u>50,208,261</u>
44,273	504,578	-	3,336	62	33,594	-	-	-	995,480
-	392,467	-	161,308	3,775	-	-	3,249	-	2,041,936
30,833	120,306	435,929	86,951	7,234,098	-	-	23	-	7,963,486
74,673	105,713	-	1,484	-	101	-	-	-	187,389
-	-	-	183,369	-	-	-	-	-	228,113
-	906,961	-	-	-	-	-	-	-	1,545,904
<u>149,779</u>	<u>2,030,025</u>	<u>435,929</u>	<u>436,448</u>	<u>7,237,935</u>	<u>33,695</u>	<u>-</u>	<u>3,272</u>	<u>-</u>	<u>12,962,308</u>
-	-	-	-	-	-	-	-	-	485,996
1,390,187	22,333,247	466,711	-	-	1,037,486	61	144,912	328,256	27,974,378
-	-	-	-	-	-	-	-	-	805,612
30,501	-	-	2,843,372	-	135,255	-	-	-	8,171,781
-	-	-	-	(191,814)	-	-	-	-	(191,814)
<u>1,420,688</u>	<u>22,333,247</u>	<u>466,711</u>	<u>2,843,372</u>	<u>(191,814)</u>	<u>1,172,741</u>	<u>61</u>	<u>144,912</u>	<u>328,256</u>	<u>37,245,953</u>
<u>1,570,467</u>	<u>24,363,272</u>	<u>902,640</u>	<u>3,279,820</u>	<u>7,046,121</u>	<u>1,206,436</u>	<u>61</u>	<u>148,184</u>	<u>328,256</u>	<u>50,208,261</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, 2012**

	Advance Acquisition	Cable Access Television	Lincoln City Libraries	Lincoln/ Lancaster Co. Health	Social Security	Police & Fire Pension Contributions	StarTran
<b>Revenues:</b>							
Real Property and							
Personal Property Tax	\$ -	-	6,339,334	-	2,570,350	5,438,624	-
Sundry and In Lieu Tax	-	-	4,874	-	1,981	4,859	-
Special Assessment	-	-	-	1,272	-	-	-
Intergovernmental	-	-	658,902	2,799,113	-	-	2,634,687
Permits and Fees	-	240,965	345,531	3,677,889	-	-	1,522,031
Reimbursement for Services	-	-	1,500	354,798	-	-	130,798
Program Income	-	-	-	-	-	-	-
Investment Earnings	2,788	952	(3,592)	2,975	(277)	-	1,124
Donations	-	-	-	-	-	-	-
Keno Proceeds	-	-	-	-	-	-	-
Private Sector Share of Projects	-	-	-	-	-	-	-
Miscellaneous	-	-	44,749	18,146	-	-	126,083
Total Revenues	<u>2,788</u>	<u>241,917</u>	<u>7,391,298</u>	<u>6,854,193</u>	<u>2,572,054</u>	<u>5,443,483</u>	<u>4,414,723</u>
<b>Expenditures -- Current:</b>							
General Government	27,241	68,559	-	-	2,364,280	5,443,483	-
Public Safety	-	-	-	-	-	-	-
Streets and Highways	-	-	-	-	-	-	-
Culture and Recreation	-	-	7,829,035	-	-	-	-
Economic Opportunity	-	-	-	-	-	-	-
Health and Welfare	-	-	-	12,324,989	-	-	-
Mass Transit	-	-	-	-	-	-	10,025,097
Total Expenditures	<u>27,241</u>	<u>68,559</u>	<u>7,829,035</u>	<u>12,324,989</u>	<u>2,364,280</u>	<u>5,443,483</u>	<u>10,025,097</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(24,453)</u>	<u>173,358</u>	<u>(437,737)</u>	<u>(5,470,796)</u>	<u>207,774</u>	<u>-</u>	<u>(5,610,374)</u>
<b>Other Financing Sources (Uses):</b>							
Transfers In	-	484	264,684	5,724,880	-	-	5,935,255
Transfers Out	-	-	-	(35,236)	-	-	(12,906)
Sale of Capital Assets	250,327	-	514	-	-	-	20,867
Total Other Financing Sources (Uses)	<u>250,327</u>	<u>484</u>	<u>265,198</u>	<u>5,689,644</u>	<u>-</u>	<u>-</u>	<u>5,943,216</u>
Net Change In Fund Balances	225,874	173,842	(172,539)	218,848	207,774	-	332,842
Fund Balances (Deficits) - Beginning	<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>
Fund Balances (Deficits) - Ending	<u>\$ 1,270,267</u>	<u>818,714</u>	<u>2,749,534</u>	<u>818,564</u>	<u>1,373,249</u>	<u>-</u>	<u>1,697,451</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
-	-	-	-	-	-	-	-	-	14,348,308
-	-	-	-	-	-	-	-	-	11,714
-	32,841	612,305	-	-	-	-	-	-	646,418
-	21,974,851	-	-	-	-	-	-	-	28,067,553
-	1,094,830	-	4,605,640	86,565	-	-	-	-	11,573,451
-	319,912	-	143,885	-	139,364	-	-	-	1,090,257
-	122,767	-	-	-	-	-	-	-	122,767
1,277	3,443	47,800	4,759	(34,644)	1,805	10	404	114,049	142,873
-	448,987	-	-	-	58,650	13,681	86,019	-	607,337
3,639,819	-	-	-	-	-	-	-	-	3,639,819
-	322,912	-	-	-	96,052	-	-	-	418,964
-	82,087	-	3,543	-	38,808	-	-	-	313,416
<u>3,641,096</u>	<u>24,402,630</u>	<u>660,105</u>	<u>4,757,827</u>	<u>51,921</u>	<u>334,679</u>	<u>13,691</u>	<u>86,423</u>	<u>114,049</u>	<u>60,982,877</u>
1,373,325	557,192	700,810	-	103,679	-	-	-	-	10,638,569
-	4,416,909	-	5,325,716	-	-	-	-	-	9,742,625
-	473	-	-	-	-	-	-	-	473
504,577	1,652,224	-	-	-	339,059	-	101,080	-	10,425,975
-	9,522,782	-	-	-	-	74,206	-	-	9,596,988
-	7,432,425	-	-	-	-	-	-	-	19,757,414
-	263,838	-	-	-	-	-	-	-	10,288,935
<u>1,877,902</u>	<u>23,845,843</u>	<u>700,810</u>	<u>5,325,716</u>	<u>103,679</u>	<u>339,059</u>	<u>74,206</u>	<u>101,080</u>	<u>-</u>	<u>70,450,979</u>
<u>1,763,194</u>	<u>556,787</u>	<u>(40,705)</u>	<u>(567,889)</u>	<u>(51,758)</u>	<u>(4,380)</u>	<u>(60,515)</u>	<u>(14,657)</u>	<u>114,049</u>	<u>(9,468,102)</u>
-	405,174	9,593	960,425	-	89,362	-	-	-	13,389,857
(2,212,090)	(740,500)	-	(29,063)	-	(18,822)	-	-	-	(3,048,617)
-	-	-	-	-	-	-	-	-	271,708
<u>(2,212,090)</u>	<u>(335,326)</u>	<u>9,593</u>	<u>931,362</u>	<u>-</u>	<u>70,540</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,612,948</u>
(448,896)	221,461	(31,112)	363,473	(51,758)	66,160	(60,515)	(14,657)	114,049	1,144,846
1,869,584	22,111,786	497,823	2,479,899	(140,056)	1,106,581	60,576	159,569	214,207	36,101,107
<u>1,420,688</u>	<u>22,333,247</u>	<u>466,711</u>	<u>2,843,372</u>	<u>(191,814)</u>	<u>1,172,741</u>	<u>61</u>	<u>144,912</u>	<u>328,256</u>	<u>37,245,953</u>