

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, 2013

	Advance Acquisition	Cable Access Television	Lincoln City Libraries	Lincoln/ Lancaster Co. Health	Social Security	Police & Fire Pension Contributions	StarTran
ASSETS							
Cash and Cash Equivalents	\$ 26,521	102,452	281,463	188,138	160,782	-	1,045,327
Investments	209,370	859,233	2,224,218	1,351,389	1,329,636	-	1,204,558
Receivables, (Net of Allowance for Uncollectibles):							
Taxes	-	-	827,257	-	304,876	734,463	-
Accounts	-	35,958	-	14,883	-	-	17,631
Accrued Interest	1,088	1,805	3,105	2,919	2,584	-	2,496
Loans	-	-	-	-	-	-	-
Due from Other Funds	2,008	8,187	21,212	12,897	12,691	-	18,843
Due from Other Governments	-	-	603	363,903	223	-	146,381
Inventories	-	-	-	-	-	-	518,537
Assets Held for Resale	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Total Assets	238,987	1,007,635	3,357,858	1,934,129	1,810,792	734,463	2,953,773
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES							
Liabilities:							
Accounts Payable	-	177,072	125,040	131,381	2,894	-	103,567
Accrued Liabilities	-	791	218,529	305,673	229,608	611,979	331,963
Due to Other Funds	-	-	978	46,551	-	-	3,546
Due to Other Governments	-	-	132	59,414	-	-	50,658
Unearned Revenue	-	-	-	-	-	-	41,529
Total Liabilities	-	177,863	344,679	543,019	232,502	611,979	531,263
Deferred Inflows of Resources:							
Unavailable Revenues	-	-	140,815	10,380	50,814	122,484	-
Fund Balances (Deficits):							
Nonspendable	-	-	-	-	-	-	518,537
Restricted	216,590	-	-	-	1,169,123	-	-
Committed	-	821,517	-	-	-	-	-
Assigned	22,397	8,255	2,872,364	1,380,730	358,353	-	1,903,973
Unassigned	-	-	-	-	-	-	-
Total Fund Balances (Deficits)	238,987	829,772	2,872,364	1,380,730	1,527,476	-	2,422,510
Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$ 238,987	1,007,635	3,357,858	1,934,129	1,810,792	734,463	2,953,773

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
293,814	1,306,061	164,973	543,799	1,146,534	134,989	-	15,058	12,813	5,422,724
2,422,711	-	621,401	3,771,381	9,484,194	1,060,446	-	135,955	485,295	25,159,787
-	-	-	-	-	-	-	-	-	1,866,596
152,287	108,719	-	-	-	120	-	-	-	329,598
5,032	2,020	11,452	7,926	19,315	2,262	-	306	-	62,310
-	19,719,000	-	-	-	-	-	-	-	19,719,000
23,117	10,812	-	35,962	90,458	16,367	-	1,287	-	253,841
-	2,243,290	-	-	-	-	-	-	-	2,754,400
-	-	-	-	-	-	-	-	-	518,537
-	332,058	-	-	-	-	-	-	-	332,058
-	13,062	-	-	-	-	-	-	-	13,062
<u>2,896,961</u>	<u>23,735,022</u>	<u>797,826</u>	<u>4,359,068</u>	<u>10,740,501</u>	<u>1,214,184</u>	<u>-</u>	<u>152,606</u>	<u>498,108</u>	<u>56,431,913</u>
112,841	709,485	5,279	24,611	3,092	11,346	-	163	-	1,406,771
-	378,126	-	172,324	3,985	-	-	3,374	-	2,256,352
29,011	13,656	135,700	27,013	10,867,197	-	-	9	-	11,123,661
5,860	147,863	-	678	-	36	-	-	-	264,641
-	-	-	196,781	-	-	-	-	-	238,310
<u>147,712</u>	<u>1,249,130</u>	<u>140,979</u>	<u>421,407</u>	<u>10,874,274</u>	<u>11,382</u>	<u>-</u>	<u>3,546</u>	<u>-</u>	<u>15,289,735</u>
-	862,926	-	-	-	6,250	-	-	-	1,193,669
-	-	-	-	-	-	-	-	-	518,537
2,734,244	21,622,966	656,847	-	-	1,077,264	-	149,060	498,108	28,124,202
-	-	-	-	-	-	-	-	-	821,517
15,005	-	-	3,937,661	-	119,288	-	-	-	10,618,026
-	-	-	-	(133,773)	-	-	-	-	(133,773)
<u>2,749,249</u>	<u>21,622,966</u>	<u>656,847</u>	<u>3,937,661</u>	<u>(133,773)</u>	<u>1,196,552</u>	<u>-</u>	<u>149,060</u>	<u>498,108</u>	<u>39,948,509</u>
<u>2,896,961</u>	<u>23,735,022</u>	<u>797,826</u>	<u>4,359,068</u>	<u>10,740,501</u>	<u>1,214,184</u>	<u>-</u>	<u>152,606</u>	<u>498,108</u>	<u>56,431,913</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, 2013

	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	\$ -	-	6,956,080	-	2,573,950	6,148,775	-
Sundry and In Lieu Tax	-	-	4,554	-	1,683	3,875	-
Special Assessment	-	-	-	1,360	-	-	-
Intergovernmental	-	-	684,148	2,987,440	-	-	3,472,093
Permits and Fees	-	224,495	438,992	3,884,585	-	-	2,161,771
Reimbursement for Services	450	-	3,200	683,572	-	-	128,765
Program Income	-	-	-	-	-	-	-
Investment Earnings (Loss)	3,554	(4,847)	(15,237)	1,385	(7,622)	-	(6,958)
Donations	-	-	-	-	-	-	-
Keno Proceeds	-	-	-	-	-	-	-
Private Sector Share of Projects	-	-	-	-	-	-	-
Miscellaneous	-	-	27,082	6,108	-	-	103,687
Total Revenues	<u>4,004</u>	<u>219,648</u>	<u>8,098,819</u>	<u>7,564,450</u>	<u>2,568,011</u>	<u>6,152,650</u>	<u>5,859,358</u>
Expenditures -- Current:							
General Government	27,124	208,590	-	-	2,428,604	6,152,650	-
Public Safety	-	-	-	-	-	-	-
Streets and Highways	-	-	-	-	-	-	-
Culture and Recreation	-	-	8,071,974	-	-	-	-
Economic Opportunity	-	-	-	-	-	-	-
Health and Welfare	-	-	-	12,819,385	-	-	-
Mass Transit	-	-	-	-	-	-	11,702,561
Total Expenditures	<u>27,124</u>	<u>208,590</u>	<u>8,071,974</u>	<u>12,819,385</u>	<u>2,428,604</u>	<u>6,152,650</u>	<u>11,702,561</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(23,120)</u>	<u>11,058</u>	<u>26,845</u>	<u>(5,254,935)</u>	<u>139,407</u>	<u>-</u>	<u>(5,843,203)</u>
Other Financing Sources (Uses):							
Transfers In	-	-	90,985	5,872,160	14,820	-	6,586,149
Transfers Out	(1,156,157)	-	-	(55,059)	-	-	(20,166)
Sale of Capital Assets	147,997	-	5,000	-	-	-	2,279
Total Other Financing Sources (Uses)	<u>(1,008,160)</u>	<u>-</u>	<u>95,985</u>	<u>5,817,101</u>	<u>14,820</u>	<u>-</u>	<u>6,568,262</u>
Net Change In Fund Balances	<u>(1,031,280)</u>	<u>11,058</u>	<u>122,830</u>	<u>562,166</u>	<u>154,227</u>	<u>-</u>	<u>725,059</u>
Fund Balances (Deficits) - Beginning	<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>
Fund Balances (Deficits) - Ending	<u>\$ 238,987</u>	<u>829,772</u>	<u>2,872,364</u>	<u>1,380,730</u>	<u>1,527,476</u>	<u>-</u>	<u>2,422,510</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
-	-	-	-	-	-	-	-	-	15,678,805
-	-	-	-	-	-	-	-	-	10,112
-	-	-	-	-	-	-	-	-	1,360
-	19,224,900	-	-	-	109	-	-	-	26,368,690
-	947,191	-	5,320,256	126,005	-	-	-	-	13,103,295
-	301,049	-	111,051	-	121,185	-	-	-	1,349,272
-	110,313	-	-	-	-	-	-	-	110,313
(15,496)	4,174	27,284	(22,405)	44,745	(5,383)	(56)	(581)	169,852	172,409
-	124,543	-	-	-	53,612	-	101,478	-	279,633
3,930,602	-	-	-	-	-	-	-	-	3,930,602
-	22,003	-	-	-	65,550	-	-	-	87,553
-	7,308	-	1,700	-	89,558	-	-	-	235,443
<u>3,915,106</u>	<u>20,741,481</u>	<u>27,284</u>	<u>5,410,602</u>	<u>170,750</u>	<u>324,631</u>	<u>(56)</u>	<u>100,897</u>	<u>169,852</u>	<u>61,327,487</u>
1,481,863	1,460,348	764,597	-	111,856	-	-	-	-	12,635,632
-	4,747,196	-	5,417,357	-	-	-	-	-	10,164,553
-	458	-	-	-	-	-	-	-	458
504,061	910,073	-	-	-	300,820	-	96,749	-	9,883,677
-	8,150,112	-	-	-	-	5	-	-	8,150,117
-	6,525,384	-	-	-	-	-	-	-	19,344,769
-	278,267	-	-	-	-	-	-	-	11,980,828
<u>1,985,924</u>	<u>22,071,838</u>	<u>764,597</u>	<u>5,417,357</u>	<u>111,856</u>	<u>300,820</u>	<u>5</u>	<u>96,749</u>	<u>-</u>	<u>72,160,034</u>
1,929,182	(1,330,357)	(737,313)	(6,755)	58,894	23,811	(61)	4,148	169,852	(10,832,547)
-	654,084	927,449	1,170,164	-	-	-	-	-	15,315,811
(600,621)	(39,258)	-	(69,120)	(853)	-	-	-	-	(1,941,234)
-	5,250	-	-	-	-	-	-	-	160,526
<u>(600,621)</u>	<u>620,076</u>	<u>927,449</u>	<u>1,101,044</u>	<u>(853)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,535,103</u>
1,328,561	(710,281)	190,136	1,094,289	58,041	23,811	(61)	4,148	169,852	2,702,556
<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>2,749,249</u>	<u>21,622,966</u>	<u>656,847</u>	<u>3,937,661</u>	<u>(133,773)</u>	<u>1,196,552</u>	<u>-</u>	<u>149,060</u>	<u>498,108</u>	<u>39,948,509</u>