

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.

Athletic Field & Facilities Improvement Fund - To account for proceeds from a surcharge applied to registration fees charged by the Recreation Division for various athletic activities. These monies must be used for improvements to athletic field and facilities.

Cable Access Television Fund - To account for receipt and disbursement of educational and governmental access capital equipment and facilities grants. The Franchise Agreement between the City and Lincoln Cablevision, effective August 5, 1985, required Cablevision to deposit \$400,000 in such a fund. Cablevision is required to match, one for one, any contributions by the City for such purposes up to \$100,000.

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 Area Agency On Aging Fund - To account for the costs of providing various services to senior citizens through the Lincoln/Lancaster Commission on Aging. Financing is provided by Federal, State, County, and City funds.

Tax Sales Revolving Fund - To provide working funds to acquire lots sold at tax sale for which any part of the taxes included in the decree of foreclosure is due to the City as well as to account for expenditures from this fund to purchase such lots and associated expenses, and to account for monies received from the sale of such lots. Financing is provided by transfers from the Advance Acquisition Fund and monies received from the sale of lots.

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.

Snow Removal Fund - To account for the costs of providing snow and ice removal services for all streets in the City of Lincoln. Financing is provided by a percentage of wheel tax receipts and transfers from the Street Construction Fund.

911 Communication Fund - To account for the costs of answering and processing all incoming 911 and non-emergency calls as well as the cost of dispatch service for the Lincoln Police Department, Lincoln Fire Department, Lancaster County Sheriff's Office and Rural Volunteer Fire and Rescue Departments. Financing is provided by County and City funds and a 911 telephone surcharge.

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.

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Unemployment Compensation Fund - To account for the cost of unemployment benefits paid to former employees of departments supported primarily from tax revenues. The City reimburses the State for actual costs rather than a percentage of payroll. Financing is provided by a specific annual property tax levy. Such property taxes may only be used for this purpose.

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

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.

Property Tax Refunds Fund - To accumulate resources for reimbursement of taxes on centrally assessed property per court order. Resources are derived from collection of prior years' tax levies and interest earned on those collections.

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

Parks And 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.

Commission On Aging Gift Trust 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 - To be used for the Polley Music Library.

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
AUGUST 31, 2003

	Advance Acquisition	Athletic Field & Facilities Improvement	Cable Access Television	Lincoln City Libraries	Lincoln Area Agency On Aging	Tax Sales Revolving	Lincoln/ Lancaster Co. Health	Snow Removal	911 Communication	Social Security
ASSETS										
Cash and Cash Equivalents	\$ 218,779	72,373	-	395,530	50,464	121,003	27,175	265,715	-	133,698
Investments	937,399	307,584	-	1,927,894	316,738	518,133	415,605	1,173,580	-	1,213,859
Receivables:										
Taxes	-	-	-	796,297	-	-	-	-	-	242,407
Accounts	-	-	-	-	908	-	45,239	-	126,310	-
Accrued Interest	5,175	2,154	-	6,808	2,963	3,163	1,433	4,039	22	5,561
Due from Other Funds	-	-	-	-	5,407	-	-	-	-	-
Due from Other Governments	-	-	-	841	93,150	-	359,937	92,600	-	254
Inventories	-	-	-	-	-	-	-	174,024	-	-
Total Assets	1,161,353	382,111	-	3,127,370	469,630	642,299	849,389	1,709,958	126,332	1,595,779
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	-	-	-	43,478	33,563	-	72,460	2,658	9,626	-
Accrued Liabilities	-	-	-	182,164	102,573	-	256,836	9,209	72,976	181,631
Due to Other Funds	-	-	-	1,151	4,584	-	31,656	1,134	126,146	-
Due to Other Governments	-	307	-	27	78	-	4,403	-	200	-
Unearned Revenue	-	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	162,974	2,049	-	359,937	-	-	50,924
Total Liabilities	-	307	-	389,794	142,847	-	725,292	13,001	208,948	232,555
Fund Balances (Deficits):										
Reserved for:										
Encumbrances	-	-	-	236,962	36,230	-	66,829	28,720	2,474	-
Inventories	-	-	-	-	-	-	-	174,024	-	-
Trust Donations	-	-	-	-	-	-	-	-	-	-
Unreserved:										
Designated for Subsequent Years' Expenditures	-	-	-	637,976	63,523	-	57,268	5,703	-	190,862
Undesignated	1,161,353	381,804	-	1,862,638	227,030	642,299	-	1,488,510	(85,090)	1,172,362
Total Fund Balances (Deficits)	1,161,353	381,804	-	2,737,576	326,783	642,299	124,097	1,696,957	(82,616)	1,363,224
Total Liabilities and Fund Balances	\$ 1,161,353	382,111	-	3,127,370	469,630	642,299	849,389	1,709,958	126,332	1,595,779

Police & Fire Pension Contributions	StarTran	Unemployment Compensation	Keno	Special Assessment	Building & Safety	Property Tax Refunds	Impact Fees	Parks And Recreation Special Projects	Commission On Aging Gift Trust	Library Special Trust	Total
-	296,447	53,658	476,269	201,095	869,526	1,526	34,851	84,720	51,208	73,836	3,427,873
-	1,497,642	230,688	2,048,730	873,319	3,896,066	3,662	153,916	362,510	221,534	329,554	16,428,413
219,038	-	-	-	-	-	-	-	-	-	-	1,257,742
-	28,950	-	265,860	-	-	-	-	562	-	-	467,829
-	2,131	1,262	11,642	4,766	20,203	22	200	1,990	1,270	936	75,740
-	1,250	-	-	-	-	-	-	-	-	-	6,657
-	12,419	-	-	-	-	-	-	-	-	-	559,201
-	553,207	-	-	-	-	-	-	-	-	-	727,231
<u>219,038</u>	<u>2,392,046</u>	<u>285,608</u>	<u>2,802,501</u>	<u>1,079,180</u>	<u>4,785,795</u>	<u>5,210</u>	<u>188,967</u>	<u>449,782</u>	<u>274,012</u>	<u>404,326</u>	<u>22,950,686</u>
-	131,723	-	44,151	37,708	4,445	-	194,003	5,198	1,280	-	580,293
176,517	201,921	-	-	-	151,863	-	2,756	-	-	4,505	1,342,951
-	1,468	-	25,561	76,268	7,506	-	-	-	340	-	275,814
-	490	-	63,411	-	10	-	-	691	-	-	69,617
-	239,749	-	-	-	177,601	-	-	-	-	-	417,350
42,521	-	-	-	-	-	-	-	-	-	-	618,405
<u>219,038</u>	<u>575,351</u>	<u>-</u>	<u>133,123</u>	<u>113,976</u>	<u>341,425</u>	<u>-</u>	<u>196,759</u>	<u>5,889</u>	<u>1,620</u>	<u>4,505</u>	<u>3,304,430</u>
-	40,000	-	9,298	-	3,027	-	-	15,185	-	765	439,490
-	553,206	-	-	-	-	-	-	-	-	-	727,230
-	-	-	-	-	-	-	-	428,708	272,392	399,056	1,100,156
-	125,048	95,000	-	-	94,048	-	-	-	-	-	1,269,428
-	1,098,441	190,608	2,660,080	965,204	4,347,295	5,210	(7,792)	-	-	-	16,109,952
-	1,816,695	285,608	2,669,378	965,204	4,444,370	5,210	(7,792)	443,893	272,392	399,821	19,646,256
<u>219,038</u>	<u>2,392,046</u>	<u>285,608</u>	<u>2,802,501</u>	<u>1,079,180</u>	<u>4,785,795</u>	<u>5,210</u>	<u>188,967</u>	<u>449,782</u>	<u>274,012</u>	<u>404,326</u>	<u>22,950,686</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, 2003

	Advance Acquisition	Athletic Field & Facilities Improvement	Cable Access Television	Lincoln City Libraries	Lincoln Area Agency On Aging	Tax Sales Revolving	Lincoln/ Lancaster Co. Health	Snow Removal	911 Communication	Social Security
Revenues:										
Real Property and										
Personal Property Tax	\$ -	-	-	5,882,034	-	-	-	-	-	1,777,546
Wheel Tax	-	-	-	-	-	-	-	995,751	-	-
Sundry and In Lieu Tax	-	-	-	5,445	-	-	-	-	-	1,646
Special Assessment	-	-	-	-	-	-	164	-	-	-
Intergovernmental	-	-	-	586,372	1,135,387	-	2,125,075	-	93,226	-
Permits and Fees	-	-	-	341,787	117,037	-	2,139,292	-	795,788	-
Reimbursement for Services	594	73,662	-	-	168,373	-	81,750	-	-	-
Investment Earnings	20,343	8,634	204	18,297	10,106	12,729	2,017	16,712	614	17,121
Donations	-	-	-	-	45	-	2,000	-	-	-
Keno Proceeds	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	34	-	7,812	4,039	-	56,644	-	-	-
Total Revenues	20,937	82,330	204	6,841,747	1,434,987	12,729	4,406,942	1,012,463	889,628	1,796,313
Expenditures:										
General Government	1,496,099	-	26,696	-	-	-	-	-	-	1,640,074
Public Safety	-	-	-	-	-	-	-	-	2,313,417	-
Streets and Highways	-	-	-	-	-	-	-	1,708,431	-	-
Culture and Recreation	-	-	-	6,718,997	-	-	-	-	-	-
Economic Opportunity	-	-	-	-	4,188,819	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	8,757,149	-	-	-
Mass Transit	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,496,099	-	26,696	6,718,997	4,188,819	-	8,757,149	1,708,431	2,313,417	1,640,074
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,475,162)	82,330	(26,492)	122,750	(2,753,832)	12,729	(4,350,207)	(695,968)	(1,423,789)	156,239
Other Financing Sources (Uses):										
Transfers In	589,162	-	-	-	2,857,490	-	4,431,181	1,071,830	1,290,200	-
Transfers Out	-	(230,696)	(7,645)	(13,330)	-	(752,169)	(40,620)	(362,000)	(29,868)	-
Sale of Capital Assets	128,573	-	-	213	697	-	186	-	-	-
Total Other Financing Sources (Uses)	717,735	(230,696)	(7,645)	(13,117)	2,858,187	(752,169)	4,390,747	709,830	1,260,332	-
Net Change In Fund Balances	(757,427)	(148,366)	(34,137)	109,633	104,355	(739,440)	40,540	13,862	(163,457)	156,239
Fund Balances - Beginning	1,918,780	530,170	34,137	2,627,943	222,428	1,381,739	83,557	1,683,095	80,841	1,206,985
Fund Balances (Deficits) - Ending	\$ 1,161,353	381,804	-	2,737,576	326,783	642,299	124,097	1,696,957	(82,616)	1,363,224

Police & Fire Pension Contributions	StarTran	Unemployment Compensation	Keno	Special Assessment	Building & Safety	Property Tax Refunds	Impact Fees	Parks And Recreation Special Projects	Commission On Aging Gift Trust	Library Special Trust	Total
1,592,084	-	-	-	-	-	-	-	-	-	-	9,251,664
-	-	-	-	-	-	-	-	-	-	-	995,751
1,581	-	-	-	-	-	-	-	-	-	-	8,672
-	-	-	-	-	-	-	-	-	-	-	164
-	1,418,333	-	-	-	-	-	-	200	-	-	5,358,593
-	1,239,076	-	-	-	4,276,494	-	-	-	-	-	8,909,474
-	39,847	-	-	-	144,909	-	-	95,339	-	-	604,474
-	2,811	4,415	39,146	19,326	85,367	81	-	7,540	4,441	7,102	277,006
-	-	-	-	-	-	-	-	75,873	108,220	-	186,138
-	-	-	3,178,094	-	-	-	-	-	-	-	3,178,094
-	29,962	-	-	175	4,378	-	-	479	191	-	103,714
1,593,665	2,730,029	4,415	3,217,240	19,501	4,511,148	81	-	179,431	112,852	7,102	28,873,744
1,593,665	-	18,036	1,195,887	607,471	-	-	7,792	-	-	-	6,585,720
-	-	-	-	-	4,505,244	-	-	-	-	-	6,818,661
-	-	-	-	-	-	-	-	-	-	-	1,708,431
-	-	-	740,430	-	-	-	-	125,504	-	131,804	7,716,735
-	-	-	-	-	-	-	-	-	103,892	-	4,292,711
-	-	-	-	-	-	-	-	-	-	-	8,757,149
-	7,878,037	-	-	-	-	-	-	-	-	-	7,878,037
1,593,665	7,878,037	18,036	1,936,317	607,471	4,505,244	-	7,792	125,504	103,892	131,804	43,757,444
-	(5,148,008)	(13,621)	1,280,923	(587,970)	5,904	81	(7,792)	53,927	8,960	(124,702)	(14,883,700)
-	5,113,318	-	-	650,000	751,048	-	-	-	-	-	16,754,229
-	-	-	(761,554)	(961,944)	-	-	-	-	-	(45,574)	(3,205,400)
-	26,170	-	-	-	-	-	-	-	1,977	-	157,816
-	5,139,488	-	(761,554)	(311,944)	751,048	-	-	-	1,977	(45,574)	13,706,645
-	(8,520)	(13,621)	519,369	(899,914)	756,952	81	(7,792)	53,927	10,937	(170,276)	(1,177,055)
-	1,825,215	299,229	2,150,009	1,865,118	3,687,418	5,129	-	389,966	261,455	570,097	20,823,311
-	1,816,695	285,608	2,669,378	965,204	4,444,370	5,210	(7,792)	443,893	272,392	399,821	19,646,256

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