

GENERAL FUND COMBINING FUNDS

GASB 54 clarifies the definitions of the governmental fund types, resulting in a change in the activities that are reported in them. The following are reported as part of the General Fund for financial reporting purposes but are maintained individually for accounting purposes and budgetary comparisons of legally adopted budgets.

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, and revenues received from the rental of park land for telecommunications towers. These monies are used for improvements to athletic field and facilities, and the maintenance and repair of Parks and Recreation property and facilities.

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.

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.

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 has been provided by a specific annual property tax levy to be used only for this purpose.

Fast Forward Fund - To make funds available for economic development projects where there is a demonstrated benefit to the community and/or where incentives can positively influence the outcome of a project. Funding provided by a surplus of Special Assessment Debt Service funds.

Development Services Center Fund - To provide start-up costs and certain one time costs associated with the Development Services Center functions. Funding provided by a surplus of Special Assessment Revolving funds.

CITY OF LINCOLN, NEBRASKA
COMBINING BALANCE SHEET
GENERAL FUND
AUGUST 31, 2013

	General Fund	Athletic Field & Facilities Improvement	Lincoln Area Agency On Aging	911 Communication	Unemployment Compensation	Fast Forward	Development Services Center	Total
ASSETS								
Cash and Cash Equivalents	\$ 4,048,257	99,433	46,916	251,377	6,561	649,415	8,284	5,110,243
Investments	27,306,408	758,627	288,224	1,933,275	46,225	4,986,815	62,539	35,382,113
Receivables, (Net of Allowance for Uncollectibles)								
Taxes	4,173,606	-	-	-	-	-	-	4,173,606
Accounts	2,767,123	-	4,135	136,276	-	-	-	2,907,534
Accrued Interest	56,024	1,665	1,005	2,978	101	10,954	155	72,882
Due from Other Funds	1,481,690	-	3,619	-	-	-	-	1,485,309
Due from Other Funds (Inter-fund)	534	-	95	-	-	-	-	629
Due from Other Governments	11,647,667	-	16,402	-	-	-	-	11,664,069
Inventories	466,956	-	-	-	-	-	-	466,956
Prepaid Items	2,846,827	-	-	-	-	-	-	2,846,827
Total Assets	54,795,092	859,725	360,396	2,323,906	52,887	5,647,184	70,978	64,110,168
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES								
Liabilities:								
Accounts Payable	862,519	-	38,721	46,167	-	-	65,584	1,012,991
Accrued Liabilities	2,945,825	-	88,675	121,195	-	-	-	3,155,695
Due to Other Funds	2,863,235	-	9,716	3,625	-	-	12	2,876,588
Due to Other Funds (Inter-fund)	95	-	-	534	-	-	-	629
Due to Other Governments	108,199	-	488	18	-	-	-	108,705
Unearned Revenue	12,985	-	-	-	-	-	-	12,985
Total Liabilities	6,792,858	-	137,600	171,539	-	-	65,596	7,167,593
Deferred Inflows of Resources:								
Unavailable Revenues	1,587,063	-	-	136,276	-	-	-	1,723,339
Fund Balances:								
Nonspendable	3,313,783	-	-	-	-	-	-	3,313,783
Restricted	6,281,230	-	-	-	-	-	-	6,281,230
Assigned	5,621,868	859,725	222,796	2,016,091	52,887	5,647,184	5,382	14,425,933
Unassigned	31,198,290	-	-	-	-	-	-	31,198,290
Total Fund Balances	46,415,171	859,725	222,796	2,016,091	52,887	5,647,184	5,382	55,219,236
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	\$ 54,795,092	859,725	360,396	2,323,906	52,887	5,647,184	70,978	64,110,168

CITY OF LINCOLN, NEBRASKA
COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
GENERAL FUND
FOR THE YEAR ENDED AUGUST 31, 2013

	General Fund	Athletic Field & Facilities Improvement	Lincoln Area Agency On Aging	911 Communication	Unemployment Compensation	Fast Forward	Development Services Center	Total
Revenues:								
Taxes:								
Property	\$ 31,876,583	-	-	-	-	-	-	31,876,583
Motor Vehicle	4,504,623	-	-	-	-	-	-	4,504,623
Sales and Use	63,544,137	-	-	-	-	-	-	63,544,137
Sundry and In Lieu	48,360	-	-	-	-	-	-	48,360
Occupation	12,086,734	-	-	-	-	-	-	12,086,734
Special Assessment	204	-	-	-	-	-	-	204
Intergovernmental	1,627,868	-	1,124,070	675,382	-	-	-	3,427,320
Permits and Fees	4,191,174	-	59,242	1,191,148	-	-	-	5,441,564
Reimbursement for Services	6,090,119	439,606	237,517	-	-	-	-	6,767,242
Court Settlements	856,188	-	-	-	-	-	-	856,188
Program Income	332,000	-	-	-	-	-	-	332,000
Investment Earnings (Loss)	(33,844)	(3,323)	(1,576)	(14,077)	(153)	(25,791)	(463)	(79,227)
Donations	543,497	-	12,007	-	-	-	-	555,504
Miscellaneous	546,507	17,507	2,690	26	-	-	-	566,730
Total Revenues	126,214,150	453,790	1,433,950	1,852,479	(153)	(25,791)	(463)	129,927,962
Expenditures -- Current:								
General Government	29,524,168	-	-	-	31,277	-	-	29,555,445
Public Safety	57,899,178	-	-	4,425,805	-	-	-	62,324,983
Streets and Highways	6,653,688	-	-	-	-	-	-	6,653,688
Culture and Recreation	12,424,382	-	-	-	-	-	-	12,424,382
Economic Opportunity	235,751	-	3,588,457	-	-	616,840	240,028	4,681,076
Health and Welfare	332,016	-	-	-	-	-	-	332,016
Debt Service	40,491	-	-	-	-	-	-	40,491
Total Expenditures	107,109,674	-	3,588,457	4,425,805	31,277	616,840	240,028	116,012,081
Excess (Deficiency) of Revenues Over (Under) Expenditures	19,104,476	453,790	(2,154,507)	(2,573,326)	(31,430)	(642,631)	(240,491)	13,915,881
Other Financing Sources (Uses):								
Transfers In	10,753,297	-	-	-	-	-	92,560	10,845,857
Transfers In (Inter-Fund)	7,795	-	2,243,602	2,948,132	-	-	351,055	5,550,584
Transfers Out	(20,535,446)	(484,973)	-	-	-	-	(262,881)	(21,283,300)
Transfers Out (Inter-Fund)	(5,546,789)	-	(3,795)	-	-	-	-	(5,550,584)
Issuance of Debt	2,430,000	-	-	-	-	-	-	2,430,000
Premium on Debt Issued	209,470	-	-	-	-	-	-	209,470
Sale of Capital Assets	55	-	-	-	-	-	-	55
Total Other Financing Sources (Uses)	(12,681,618)	(484,973)	2,239,807	2,948,132	-	-	180,734	(7,797,918)
Net Change In Fund Balances	6,422,858	(31,183)	85,300	374,806	(31,430)	(642,631)	(59,757)	6,117,963
Fund Balances - Beginning	39,992,313	890,908	137,496	1,641,285	84,317	6,289,815	65,139	49,101,273
Fund Balances - Ending	\$ 46,415,171	859,725	222,796	2,016,091	52,887	5,647,184	5,382	55,219,236