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 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 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.

CITY OF LINCOLN
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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 & 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, 2006

	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	$ 185,260	31,961	264,150	299,756	64,770	106,053	95,860	233,384	8,725	213,693
Investments	910,255	155,847	1,293,665	1,472,958	299,281	522,707	413,752	1,140,577	-	1,050,930
Receivables:										
Taxes	-	-	-	1,340,941	-	-	-	-	-	386,490
Accounts	-	-	-	4,463	217	-	17,355	-	195,596	-
Accrued Interest	10,115	1,256	11,840	10,596	5,411	4,744	5,038	3,007	-	10,142
Due from Other Funds	97,938	16,790	139,322	158,468	37,014	56,259	44,477	122,827	-	113,108
Due from Other Governments	-	-	-	438	111,551	-	373,112	97,447	-	126
Inventories	-	-	-	-	-	-	-	193,614	-	-
Total Assets	1,203,568	205,854	1,708,977	3,287,620	518,244	689,763	949,594	1,790,856	204,321	1,774,489
LIABILITIES AND FUND BALANCES										
Liabilities:										
Accounts Payable	-	-	13,989	61,615	49,885	-	110,337	-	2,407	-
Accrued Liabilities	-	-	536	94,858	50,735	-	145,766	5,987	53,081	101,217
Due to Other Funds	-	-	-	494	3,124	-	16,970	-	72,235	-
Due to Other Governments	-	-	-	278	5	-	2,047	-	64	-
Unearned Revenue	-	-	1,557,820	-	-	-	-	-	-	-
Deferred Revenue	-	-	-	214,107	-	-	374,757	-	-	63,929
Total Liabilities	-	-	1,572,345	371,352	103,749	-	649,877	5,987	127,787	165,146
Fund Balances (Deficits):										
Reserved for:										
Inventories	-	-	-	-	-	-	-	193,614	-	-
Improvements	-	-	-	-	-	-	-	-	8,725	-
Unreserved:										
Designated for Subsequent Years' Expenditures	-	-	-	541,588	250,000	-	70,000	-	-	172,806
Designated for Encumbrances	-	-	-	83,721	31,093	-	87,789	-	-	-
Undesignated	1,203,568	205,854	136,632	2,290,959	133,402	689,763	141,928	1,591,255	67,809	1,436,537
Total Fund Balances (Deficits)	1,203,568	205,854	136,632	2,916,268	414,495	689,763	299,717	1,784,869	76,534	1,609,343
Total Liabilities and Fund Balances (Deficits)	$ 1,203,568	205,854	1,708,977	3,287,620	518,244	689,763	949,594	1,790,856	204,321	1,774,489

Police & Fire Pension Contributions	StarTran	Unemployment Compensation	Keno	Special Assessment	Building & Safety	Property Tax Refunds	Impact Fees	Parks & Recreation Special Projects	Commission On Aging Gift Trust	Library Special Trust	Total
-	379,010	38,350	512,767	47,344	784,386	981	1,463,487	108,321	42,609	49,244	4,930,111
-	1,697,763	184,809	2,512,855	219,289	3,840,999	4,137	6,966,207	519,949	212,393	245,493	23,663,866
588,296	-	-	-	-	-	-	-	-	-	-	2,315,727
-	14,944	-	113,648	-	-	-	-	252	-	-	346,475
-	11,612	1,697	24,039	588	36,666	40	59,302	4,730	1,871	2,258	204,952
-	182,621	20,029	270,544	23,711	413,549	442	749,925	55,964	22,828	26,362	2,552,178
-	36,019	-	-	-	-	-	-	-	-	-	618,693
-	622,559	-	-	-	-	-	-	-	-	-	816,173
588,296	2,944,528	244,885	3,433,853	290,932	5,075,600	5,600	9,238,921	689,216	279,701	323,357	35,448,175
-	201,755	-	33,849	2,015	2,538	-	6	16,186	-	90	494,672
505,956	130,791	-	-	-	84,195	-	1,378	-	-	1,814	1,176,314
-	5,659	-	21,157	1,664	3,118	-	9,245,404	-	48	-	9,369,873
-	-	-	52,671	-	1,506	-	-	972	-	-	57,543
-	98,628	-	-	-	208,673	-	-	-	-	-	1,865,121
82,340	-	-	-	-	-	-	-	-	-	-	735,133
588,296	436,833	-	107,677	3,679	300,030	-	9,246,788	17,158	48	1,904	13,698,656
-	622,559	-	-	-	-	-	-	-	-	-	816,173
-	-	-	-	-	-	-	-	-	-	-	8,725
-	75,000	95,000	-	-	-	-	-	-	-	-	1,204,394
-	698	-	8,477	-	-	-	-	2,500	-	411	214,689
-	1,809,438	149,885	3,317,699	287,253	4,775,570	5,600	(7,867)	669,558	279,653	321,042	19,505,538
-	2,507,695	244,885	3,326,176	287,253	4,775,570	5,600	(7,867)	672,058	279,653	321,453	21,749,519
588,296	2,944,528	244,885	3,433,853	290,932	5,075,600	5,600	9,238,921	689,216	279,701	323,357	35,448,175

CITY OF LINCOLN, NEBRASKA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED AUGUST 31, 2006

	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	$ -	-	-	6,557,898	-	-	-	-	-	1,879,825
Wheel Tax	-	-	-	-	-	-	-	1,050,844	-	-
Sundry and In Lieu Tax	-	-	-	3,992	-	-	-	-	-	1,143
Special Assessment	-	-	-	-	-	-	576	-	-	-
Intergovernmental	-	-	-	649,118	1,221,616	-	2,315,078	-	136,261	-
Permits and Fees	-	-	192,180	381,083	96,328	-	2,689,320	-	1,268,066	-
Reimbursement for Services	2,221	60,081	-	-	176,243	-	180,817	-	-	-
Investment Earnings	80,970	7,617	25,206	36,152	21,732	19,373	13,063	6,350	-	42,663
Donations	-	-	-	-	12,378	-	-	-	-	-
Keno Proceeds	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	18,021	3,479	-	268,742	1,028	10,452	-
Total Revenues	83,191	67,698	217,386	7,646,264	1,531,776	19,373	5,467,596	1,058,222	1,414,779	1,923,631
Expenditures:										
General Government	1,224,323	-	80,754	-	-	-	-	-	-	1,842,394
Public Safety	-	-	-	-	-	-	-	-	3,148,213	-
Streets and Highways	-	-	-	-	-	-	-	2,131,618	-	-
Culture and Recreation	-	-	-	7,427,043	-	-	-	-	-	-
Economic Opportunity	-	-	-	-	4,424,039	-	-	-	-	-
Health and Welfare	-	-	-	-	-	-	16,216,113	-	-	-
Mass Transit	-	-	-	-	-	-	-	-	-	-
Total Expenditures	1,224,323	-	80,754	7,427,043	4,424,039	-	16,216,113	2,131,618	3,148,213	1,842,394
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,141,132)	67,698	136,632	219,221	(2,892,263)	19,373	(10,748,517)	(1,073,396)	(1,733,434)	81,237
Other Financing Sources (Uses):										
Transfers In	107,411	-	-	2,365	2,945,280	-	5,275,443	1,942,417	1,821,796	-
Transfers Out	(1,163,462)	(224,237)	-	(2,146)	-	-	(40,887)	(360,000)	(94,446)	-
Issuance of Debt	-	-	-	-	-	-	5,690,000	-	-	-
Sale of Capital Assets	26,036	-	-	701	4,102	-	112	-	-	-
Total Other Financing Sources (Uses)	(1,030,015)	(224,237)	-	920	2,949,382	-	10,924,668	1,582,417	1,727,350	-
Net Change In Fund Balances	(2,171,147)	(156,539)	136,632	220,141	57,119	19,373	176,151	509,021	(6,084)	81,237
Fund Balances (Deficits) - Beginning	3,374,715	362,393	-	2,696,127	357,376	670,390	123,566	1,275,848	82,618	1,528,106
Fund Balances (Deficits) - Ending	$ 1,203,568	205,854	136,632	2,916,268	414,495	689,763	299,717	1,784,869	76,534	1,609,343

Police & Fire Pension Contributions	StarTran	Unemployment Compensation	Keno	Special Assessment	Building & Safety	Property Tax Refunds	Impact Fees	Parks & Recreation Special Projects	Commission On Aging Gift Trust	Library Special Trust	Total
2,907,198	-	-	-	-	-	-	-	-	-	-	11,344,921
-	-	-	-	-	-	-	-	-	-	-	1,050,844
1,826	-	-	-	-	-	-	-	-	-	-	6,961
-	-	-	-	-	-	-	-	-	-	-	576
-	1,785,433	-	-	-	-	-	-	-	-	-	6,107,506
-	1,363,715	-	-	-	3,980,001	-	97,335	-	-	-	10,068,028
-	105,514	-	-	-	137,766	-	-	131,400	-	-	794,042
-	44,407	7,245	89,459	535	159,812	159	-	18,410	7,419	10,090	590,662
-	15,000	-	-	-	-	-	-	74,156	62,305	87,004	250,843
-	-	-	2,745,869	-	-	-	-	-	-	-	2,745,869
-	21,973	-	-	74,657	2,606	-	1,240	53,215	-	-	455,413
2,909,024	3,336,042	7,245	2,835,328	75,192	4,280,185	159	98,575	277,181	69,724	97,094	33,415,665
2,909,024	-	17,275	1,085,297	610,999	-	-	98,225	-	-	-	7,868,291
-	-	-	-	-	5,252,672	-	-	-	-	-	8,400,885
-	-	-	-	-	-	-	-	-	-	-	2,131,618
-	-	-	377,233	-	-	-	-	199,340	-	164,593	8,168,209
-	-	-	-	-	-	-	-	-	49,761	-	4,473,800
-	-	-	-	-	-	-	-	-	-	-	16,216,113
-	8,761,749	-	-	-	-	-	-	-	-	-	8,761,749
2,909,024	8,761,749	17,275	1,462,530	610,999	5,252,672	-	98,225	199,340	49,761	164,593	56,020,665
-	(5,425,707)	(10,030)	1,372,798	(535,807)	(972,487)	159	350	77,841	19,963	(67,499)	(22,605,000)
-	5,684,590	-	-	817,758	787,627	-	-	-	-	-	19,384,687
-	-	-	(1,018,581)	-	-	-	-	(157)	-	-	(2,903,916)
-	-	-	-	-	-	-	-	-	-	-	5,690,000
-	373	-	-	-	6,292	-	-	-	-	-	37,616
-	5,684,963	-	(1,018,581)	817,758	793,919	-	-	(157)	-	-	22,208,387
-	259,256	(10,030)	354,217	281,951	(178,568)	159	350	77,684	19,963	(67,499)	(396,613)
-	2,248,439	254,915	2,971,959	5,302	4,954,138	5,441	(8,217)	594,374	259,690	388,952	22,146,132
-	2,507,695	244,885	3,326,176	287,253	4,775,570	5,600	(7,867)	672,058	279,653	321,453	21,749,519