

## 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, 2014**

	General Fund	Athletic Field & Facilities Improvement	Lincoln Area Agency On Aging	911 Communication	Unemployment Compensation	Fast Forward	Development Services Center	Total
<b>ASSETS</b>								
Cash and Cash Equivalents	\$ 3,525,980	53,111	32,178	135,675	2,603	416,219	-	4,165,766
Investments	33,937,213	657,561	387,443	1,708,023	43,656	5,271,405	-	42,005,301
Receivables, (Net of Allowance for Uncollectibles)								
Taxes	3,385,649	-	-	-	-	-	-	3,385,649
Accounts	2,207,557	-	1,737	171,938	-	-	-	2,381,232
Accrued Interest	57,637	1,615	1,083	983	78	9,745	-	71,141
Due from Other Funds	1,745,270	-	4,035	-	-	-	-	1,749,305
Due from Other Funds (Inter-fund)	-	-	357	-	-	-	-	357
Due from Other Governments	12,038,113	-	45,421	-	-	-	-	12,083,534
Inventories	446,935	-	-	-	-	-	-	446,935
Prepaid Items	1,264,948	-	-	-	-	-	-	1,264,948
<b>Total Assets</b>	<b>58,609,302</b>	<b>712,287</b>	<b>472,254</b>	<b>2,016,619</b>	<b>46,337</b>	<b>5,697,369</b>	<b>-</b>	<b>67,554,168</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</b>								
Liabilities:								
Accounts Payable	1,327,187	-	44,828	11,681	-	-	-	1,383,696
Accrued Liabilities	3,140,174	-	92,297	150,839	-	-	-	3,383,310
Due to Other Funds	2,068,285	-	1,060	52	-	-	-	2,069,397
Due to Other Funds (Inter-fund)	357	-	-	-	-	-	-	357
Due to Other Governments	1,297,612	-	3,880	186,133	-	-	-	1,487,625
Unearned Revenue	465	-	-	-	-	-	-	465
<b>Total Liabilities</b>	<b>7,834,080</b>	<b>-</b>	<b>142,065</b>	<b>348,705</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,324,850</b>
Deferred Inflows of Resources:								
Unavailable Revenues	1,592,997	-	-	171,938	-	-	-	1,764,935
Fund Balances:								
Nonspendable	1,711,883	-	-	-	-	-	-	1,711,883
Restricted	13,605,640	-	-	-	-	-	-	13,605,640
Assigned	6,576,925	712,287	330,189	1,495,976	46,337	5,697,369	-	14,859,083
Unassigned	27,287,777	-	-	-	-	-	-	27,287,777
<b>Total Fund Balances</b>	<b>49,182,225</b>	<b>712,287</b>	<b>330,189</b>	<b>1,495,976</b>	<b>46,337</b>	<b>5,697,369</b>	<b>-</b>	<b>57,464,383</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balances</b>	<b>\$ 58,609,302</b>	<b>712,287</b>	<b>472,254</b>	<b>2,016,619</b>	<b>46,337</b>	<b>5,697,369</b>	<b>-</b>	<b>67,554,168</b>

**CITY OF LINCOLN, NEBRASKA**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND**  
**CHANGES IN FUND BALANCES**  
**GENERAL FUND**  
**FOR THE YEAR ENDED AUGUST 31, 2014**

	General Fund	Athletic Field & Facilities Improvement	Lincoln Area Agency On Aging	911 Communication	Unemployment Compensation	Fast Forward	Development Services Center	Total
<b>Revenues:</b>								
Taxes:								
Property	\$ 31,335,264	-	-	-	-	-	-	31,335,264
Motor Vehicle	4,737,197	-	-	-	-	-	-	4,737,197
Sales and Use	66,753,197	-	-	-	-	-	-	66,753,197
Sundry and In Lieu	49,990	-	-	-	-	-	-	49,990
Occupation	11,338,968	-	-	-	-	-	-	11,338,968
Special Assessment	599	-	-	-	-	-	-	599
Intergovernmental	1,607,710	-	1,180,930	535,266	-	-	-	3,323,906
Permits and Fees	4,224,112	-	54,802	1,157,385	-	-	-	5,436,299
Reimbursement for Services	6,224,293	354,032	230,724	-	-	-	-	6,809,049
Court Settlements	177,476	-	-	-	-	-	-	177,476
Investment Earnings	433,117	9,131	4,142	17,050	539	61,804	565	526,348
Donations	1,531,162	-	985	-	-	-	-	1,532,147
Miscellaneous	577,607	4,833	340	178	-	-	-	582,958
<b>Total Revenues</b>	<b>128,990,692</b>	<b>367,996</b>	<b>1,471,923</b>	<b>1,709,879</b>	<b>539</b>	<b>61,804</b>	<b>565</b>	<b>132,603,398</b>
<b>Expenditures -- Current:</b>								
General Government	32,001,415	-	-	-	7,089	-	-	32,008,504
Public Safety	59,472,110	-	-	4,695,692	-	-	-	64,167,802
Streets and Highways	9,012,565	-	-	-	-	-	-	9,012,565
Culture and Recreation	13,002,940	-	-	-	-	-	-	13,002,940
Economic Opportunity	390,213	-	3,702,714	-	-	11,619	5,638	4,110,184
Health and Welfare	273,584	-	-	-	-	-	-	273,584
Debt Service	41,051	-	-	-	-	-	-	41,051
<b>Total Expenditures</b>	<b>114,193,878</b>	<b>-</b>	<b>3,702,714</b>	<b>4,695,692</b>	<b>7,089</b>	<b>11,619</b>	<b>5,638</b>	<b>122,616,630</b>
Excess (Deficiency) of Revenues Over (Under) Expenditures	14,796,814	367,996	(2,230,791)	(2,985,813)	(6,550)	50,185	(5,073)	9,986,768
<b>Other Financing Sources (Uses):</b>								
Transfers In	11,128,450	-	-	-	-	-	-	11,128,450
Transfers In (Inter-Fund)	-	-	2,334,827	2,465,698	-	-	262,622	5,063,147
Transfers Out	(21,469,306)	(515,434)	-	-	-	-	(262,931)	(22,247,671)
Transfers Out (Inter-Fund)	(5,063,147)	-	-	-	-	-	-	(5,063,147)
Issuance of Debt	3,220,000	-	-	-	-	-	-	3,220,000
Premium on Debt Issued	148,215	-	-	-	-	-	-	148,215
Sale of Capital Assets	6,028	-	3,357	-	-	-	-	9,385
<b>Total Other Financing Sources (Uses)</b>	<b>(12,029,760)</b>	<b>(515,434)</b>	<b>2,338,184</b>	<b>2,465,698</b>	<b>-</b>	<b>-</b>	<b>(309)</b>	<b>(7,741,621)</b>
<b>Net Change In Fund Balances</b>	<b>2,767,054</b>	<b>(147,438)</b>	<b>107,393</b>	<b>(520,115)</b>	<b>(6,550)</b>	<b>50,185</b>	<b>(5,382)</b>	<b>2,245,147</b>
Fund Balances - Beginning	46,415,171	859,725	222,796	2,016,091	52,887	5,647,184	5,382	55,219,236
Fund Balances - Ending	\$ 49,182,225	712,287	330,189	1,495,976	46,337	5,697,369	-	57,464,383