

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.

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.

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.

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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, 2004

	Advance Acquisition	Athletic Field & Facilities Improvement	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	\$ 162,785	59,778	440,169	69,510	129,168	140,314	128,426	259,862	274,503
Investments	659,445	242,416	1,763,782	265,635	524,026	506,565	518,454	-	1,112,697
Receivables:									
Taxes	-	-	994,679	-	-	-	-	-	294,840
Accounts	-	-	-	787	-	6,036	-	182,898	-
Accrued Interest	4,622	1,675	7,935	3,438	3,426	1,410	2,418	113	7,040
Due from Other Funds	-	-	-	5,271	-	-	-	-	-
Due from Other Governments	-	-	606	182,599	-	376,493	94,739	-	178
Inventories	-	-	-	-	-	-	193,675	-	-
Total Assets	826,852	303,869	3,207,171	527,240	656,620	1,030,818	937,712	442,873	1,689,258
LIABILITIES AND FUND BALANCES									
Liabilities:									
Accounts Payable	-	-	107,784	74,919	-	78,600	42,953	3,818	-
Accrued Liabilities	-	-	223,479	130,241	-	317,788	10,707	102,699	221,752
Due to Other Funds	-	-	915	4,683	-	33,384	4,342	232,292	-
Due to Other Governments	53	-	18	10	-	1,647	-	204	-
Unearned Revenue	-	-	-	-	-	-	-	-	-
Deferred Revenue	-	-	213,793	-	-	377,433	-	-	65,054
Total Liabilities	53	-	545,989	209,853	-	808,852	58,002	339,013	286,806
Fund Balances (Deficits):									
Reserved for:									
Encumbrances	-	-	145,589	10,313	-	50,615	23,067	1,913	-
Inventories	-	-	-	-	-	-	193,675	-	-
Improvements	-	-	-	-	-	-	-	258,512	-
Trust Donations	-	-	-	-	-	-	-	-	-
Unreserved:									
Designated for Subsequent Years' Expenditures	-	-	655,090	90,739	-	171,351	7,459	-	164,302
Undesignated	826,799	303,869	1,860,503	216,335	656,620	-	655,509	(156,565)	1,238,150
Total Fund Balances (Deficits)	826,799	303,869	2,661,182	317,387	656,620	221,966	879,710	103,860	1,402,452
Total Liabilities and Fund Balances (Deficits)	\$ 826,852	303,869	3,207,171	527,240	656,620	1,030,818	937,712	442,873	1,689,258

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
-	361,940	53,123	603,554	101,127	1,054,771	1,027	702,871	110,553	53,791	89,008	4,796,280
-	1,440,004	215,666	2,446,819	410,342	4,275,430	4,273	2,847,872	448,608	211,580	360,744	18,254,358
300,112	-	-	-	-	-	-	-	-	-	-	1,589,631
-	-	-	263,425	-	792	-	-	4,169	-	-	458,107
-	4,723	1,411	16,146	3,791	28,048	25	15,390	2,872	1,411	2,431	108,325
-	-	-	-	-	10,229	-	-	-	-	-	15,500
-	9,128	-	-	-	-	-	-	-	-	-	663,743
-	558,994	-	-	-	-	-	-	-	-	-	752,669
<u>300,112</u>	<u>2,374,789</u>	<u>270,200</u>	<u>3,329,944</u>	<u>515,260</u>	<u>5,369,270</u>	<u>5,325</u>	<u>3,566,133</u>	<u>566,202</u>	<u>266,782</u>	<u>452,183</u>	<u>26,638,613</u>

-	117,093	-	39,514	13,971	23,934	-	2,788	79,015	3,656	-	588,045
239,077	263,922	-	-	-	185,187	-	2,549	-	-	5,381	1,702,782
-	1,848	-	25,619	369,683	11,237	-	3,563,462	-	2,363	-	4,249,828
-	1,046	-	62,537	-	2	-	-	1,105	-	-	66,622
-	82,583	-	-	-	193,113	-	-	-	-	-	275,696
61,035	-	-	-	-	-	-	-	-	-	-	717,315
<u>300,112</u>	<u>466,492</u>	<u>-</u>	<u>127,670</u>	<u>383,654</u>	<u>413,473</u>	<u>-</u>	<u>3,568,799</u>	<u>80,120</u>	<u>6,019</u>	<u>5,381</u>	<u>7,600,288</u>

-	635	-	-	-	-	-	-	13,837	-	735	246,704
-	558,994	-	-	-	-	-	-	-	-	-	752,669
-	-	-	-	-	-	-	-	-	-	-	258,512
-	-	-	-	-	-	-	-	472,245	260,763	446,067	1,179,075
-	183,875	95,000	-	-	129,021	-	-	-	-	-	1,496,837
-	1,164,793	175,200	3,202,274	131,606	4,826,776	5,325	(2,666)	-	-	-	15,104,528
-	1,908,297	270,200	3,202,274	131,606	4,955,797	5,325	(2,666)	486,082	260,763	446,802	19,038,325
<u>300,112</u>	<u>2,374,789</u>	<u>270,200</u>	<u>3,329,944</u>	<u>515,260</u>	<u>5,369,270</u>	<u>5,325</u>	<u>3,566,133</u>	<u>566,202</u>	<u>266,782</u>	<u>452,183</u>	<u>26,638,613</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, 2004

	Advance Acquisition	Athletic Field & Facilities Improvement	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	\$ -	-	6,072,741	-	-	-	-	-	1,787,780
Wheel Tax	-	-	-	-	-	-	1,016,029	-	-
Sundry and In Lieu Tax	-	-	4,393	-	-	-	-	-	1,293
Special Assessment	-	-	-	-	-	276	-	-	-
Intergovernmental	-	-	609,680	1,209,845	-	2,179,651	-	104,179	-
Permits and Fees	-	-	362,981	108,892	-	2,307,526	-	1,002,338	-
Reimbursement for Services	-	56,865	-	170,343	-	98,279	-	-	-
Investment Earnings	22,280	7,089	28,128	12,737	14,321	4,707	17,405	3,594	28,637
Donations	-	-	-	2,306	-	-	-	-	-
Keno Proceeds	-	-	-	-	-	-	-	-	-
Miscellaneous	2,215	1,613	2,827	2,996	-	16,754	615	100	-
Total Revenues	24,495	65,567	7,080,750	1,507,119	14,321	4,607,193	1,034,049	1,110,211	1,817,710
Expenditures:									
General Government	381,746	-	-	-	-	-	-	-	1,778,482
Public Safety	-	-	-	-	-	-	-	2,804,657	-
Streets and Highways	-	-	-	-	-	-	2,983,519	-	-
Culture and Recreation	-	-	7,147,300	-	-	-	-	-	-
Economic Opportunity	-	-	-	4,395,909	-	-	-	-	-
Health and Welfare	-	-	-	-	-	9,277,322	-	-	-
Mass Transit	-	-	-	-	-	-	-	-	-
Total Expenditures	381,746	-	7,147,300	4,395,909	-	9,277,322	2,983,519	2,804,657	1,778,482
Excess (Deficiency) of Revenues Over (Under) Expenditures	(357,251)	65,567	(66,550)	(2,888,790)	14,321	(4,670,129)	(1,949,470)	(1,694,446)	39,228
Other Financing Sources (Uses):									
Transfers In	-	-	-	2,876,253	-	4,810,792	1,132,223	1,587,668	-
Transfers Out	(50,000)	(143,502)	(10,352)	-	-	(44,106)	-	(40,868)	-
Issuance of Debt	-	-	-	-	-	-	-	335,000	-
Premiums/Discounts on Debt Issued	-	-	-	-	-	-	-	(878)	-
Sale of Capital Assets	72,697	-	508	3,141	-	1,312	-	-	-
Total Other Financing Sources (Uses)	22,697	(143,502)	(9,844)	2,879,394	-	4,767,998	1,132,223	1,880,922	-
Net Change In Fund Balances	(334,554)	(77,935)	(76,394)	(9,396)	14,321	97,869	(817,247)	186,476	39,228
Fund Balances (Deficits) - Beginning	1,161,353	381,804	2,737,576	326,783	642,299	124,097	1,696,957	(82,616)	1,363,224
Fund Balances (Deficits) - Ending	\$ 826,799	303,869	2,661,182	317,387	656,620	221,966	879,710	103,860	1,402,452

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
1,796,807	-	-	-	-	-	-	-	-	-	-	9,657,328
-	-	-	-	-	-	-	-	-	-	-	1,016,029
1,370	-	-	-	-	-	-	-	-	-	-	7,056
-	-	-	-	-	-	-	-	-	-	-	276
-	3,758,097	-	-	-	-	-	-	3,191	7,000	-	7,871,643
-	1,406,676	-	-	-	4,349,335	-	72,725	-	-	-	9,610,473
-	56,548	-	-	-	150,308	-	-	93,594	-	-	625,937
-	22,505	6,219	66,122	18,882	119,373	115	20,136	11,797	6,344	10,975	421,366
-	-	-	-	-	-	-	-	108,506	74,952	172,490	358,254
-	-	-	3,331,968	-	-	-	-	-	-	-	3,331,968
-	107,386	-	-	106,917	13,971	-	-	6,503	-	-	261,897
1,798,177	5,351,212	6,219	3,398,090	125,799	4,632,987	115	92,861	223,591	88,296	183,465	33,162,227
1,798,177	-	21,627	1,254,698	647,080	-	-	87,735	-	-	-	5,969,545
-	-	-	-	-	4,928,583	-	-	-	-	-	7,733,240
-	-	-	-	-	-	-	-	-	-	-	2,983,519
-	-	-	453,290	-	-	-	-	206,402	-	136,484	7,943,476
-	-	-	-	-	-	-	-	-	99,925	-	4,495,834
-	-	-	-	-	-	-	-	-	-	-	9,277,322
-	10,401,753	-	-	-	-	-	-	-	-	-	10,401,753
1,798,177	10,401,753	21,627	1,707,988	647,080	4,928,583	-	87,735	206,402	99,925	136,484	48,804,689
-	(5,050,541)	(15,408)	1,690,102	(521,281)	(295,596)	115	5,126	17,189	(11,629)	46,981	(15,642,462)
-	5,124,156	-	-	625,000	807,023	-	-	25,000	-	-	16,988,115
-	-	-	(1,157,206)	(937,317)	-	-	-	-	-	-	(2,383,351)
-	-	-	-	-	-	-	-	-	-	-	335,000
-	17,987	-	-	-	-	-	-	-	-	-	(878)
-	-	-	-	-	-	-	-	-	-	-	95,645
-	5,142,143	-	(1,157,206)	(312,317)	807,023	-	-	25,000	-	-	15,034,531
-	91,602	(15,408)	532,896	(833,598)	511,427	115	5,126	42,189	(11,629)	46,981	(607,931)
-	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
-	1,908,297	270,200	3,202,274	131,606	4,955,797	5,325	(2,666)	486,082	260,763	446,802	19,038,325

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