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NEBRASKA ACCOUNTING CODE MANUAL FOR COUNTIES

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The financial management processes of county governments vary; but in each county, resources are used generally to provide for the health, safety, and general welfare of the citizens. County governments in Nebraska collectively spend millions of dollars each year for these various functional activities. Officials of the State and National government are also interested in information on the use of grants and shared revenues as well as county resources. In addition, the citizen-taxpayer expects the county officials to be accountable in the use of these county resources; for financial integrity and full disclosure of accounts; for compliance with applicable laws and regulations in the use of county resources; and for efficient and economical use of county resources.

A certain commonality exists in the budgeting and accounting issue and problems that confront county officials. For this reason the legislature determined it necessary to develop a uniform approach to accounting and budgeting for the counties. This Manual has been developed by the State Auditor of Public Accounts in answer to that requirement.

The goal involved in the preparation of this Manual is to inform, instruct, and to set guidelines for the use of the uniform system of accounting for Nebraska counties. The material contained in this Manual is organized so that the material can be supplemented as time and usage direct. The State Auditor of Public Accounts welcomes any comments or suggestions that the user of this Manual would care to submit about the material contained herein.

CHART OF ACCOUNTS: AN EXPLANATION

The Chart of Accounts involves the arrangement of the accounts by classification according to types of accounts and a coding system which identifies financial transactions. The Chart of Accounts becomes a framework for the systematic reporting and accounting for county government transactions. The classification and coding structure becomes an effective system only if used throughout the budgeting, accounting, and reporting cycles.

The basic code structure is a 14 digit numeric series using 18 positions and written as 0000 000 00 0 0000. The code structure identifies individual county funds, the various types of recording accounts, and the detail of expenditures. The first four digits are used to identify the individual funds. All financial transactions as well as the accounts to which they will be posted must be separated into the proper fund. Each individual fund has a separate code number which also identifies the fund by class or type of fund. The next five digits of the code structure is the basic account code and identifies the account as an asset, a liability, a revenue source, or the function/activity classification of an expenditure. Assets, liabilities, and revenue sources are completely identified by the first nine digits of the code structure. The identification of an expenditure item requires additional classification using the entire 14 digit code. The final five digits of the code structure are used to identify the specific service or commodity for which funds were spent. When the accounting system uses the recommended code structure, budget forms, and expenditure reports, the county will be able to identify total expenditures by object of expenditure as well as by county office or activity.

MAJOR COMPONENTS OF THE CODE STRUCTURE

	<u>0000</u>	<u>000 00</u>	<u>0</u>	<u>0000</u>
Code for Individual Funds -----				
Basic Account Identification Code -----				
Object of Expenditure Code -----				
Sub-Object of Expenditure Code -----				

The account classification and code structure given in the manual is a master classification list. Most of the counties will not be using all of the accounts found in the Chart of Accounts. The county budget forms are

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imprinted with a representative list of accounts which may not actually meet the specific county needs. The counties are advised to select from this Chart of Accounts those accounts which are required to meet the local situation.

CODE FOR INDIVIDUAL FUNDS

A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts which record cash and other resources together with all related receipts, disbursements, liabilities, and unobligated balance. The accounts are segregated for the purpose of recording financial entries of a specific activity in accordance with special regulations, restrictions, or legal requirements. Every county should establish and maintain only those funds required by law and by sound financial administration.

The code structure for identification of funds is a four position numeric series. The four digit number is able to provide the flexibility needed to handle the many special funds used by counties. The classification of county funds uses the standard classes of funds as recommended in GAAFR for governmental accounting systems. The Fund code was arranged so that funds of the same general type are grouped within a specific set of numbers. The fund classification and code structure is given below:

<u>Code Structure</u>	<u>Classification of Funds</u>
	Governmental Funds
0100	County General Fund
0200-2999	County Special Revenue Funds
3000-3899	County Debt Service Funds
4000-4999	County Capital Projects Funds
	Proprietary Funds
5000-5599	County Enterprise Funds
5900- 5999	County Internal Service Funds
	Fiduciary Funds
6000-9799	Trust and Agency Funds
	Governmental Activities
9800	General Fixed Assets
9900	General Long Term Debt

Chapter "3" contains a numerical list of county fund codes. Where appropriate, the recommendation is to use a General Fund Function code in accounting for the activity. The programs and activity of the counties should be established in Funds according to this codification scheme. Should circumstances require the county to account for a function in a specific fund not listed in Chapter "3," the State Auditor's Office will designate an open fund number to be used for that purpose. Continued uniformity of the system requires that some central agency be responsible for issuing Fund Codes, so all questions about the fund classification and codes should be directed to the State Auditor's Office for clarification.

County General Fund

The County General Fund accounts for all revenues and expenditures of the county which are not accounted for in other funds. It is usually the largest fund in terms of accounting activity, containing the financial records of most of the county government activities. The General Fund normally is used to record a variety of revenues, including property taxes, licenses and permits, rent, charges for current services, state-shared taxes, interest income, etc.

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The General Fund resources finance a wide range of activities, including most of the current operations of the county government. In addition, this fund may also have transactions with other funds operated by the county.

County Special Revenue Funds

The Special Revenue Funds are used to account for revenues derived from specifically earmarked taxes or other earmarked revenue sources. Special Revenue Funds are usually required by statute or by special action of the County Board to finance particular functions or activities of the county government and may have a definite, limited life, or may remain in effect until discontinued or revised by appropriate legislative action. The Funds may be used for a very limited purpose, such as the county share of visitor promotion, or it may finance an entire function of government, such as county roads. In any event, the uses and limitations of each Special Revenue Fund are specified by the legal authority creating it, and the resources of a given Special Revenue Fund generally cannot be diverted to other uses. The amount and nature of the revenue sources which finance a particular facility or function have a controlling influence on whether such sources should be accounted for as a Special Revenue Fund or as an Enterprise Fund, see the discussion on this point under the Enterprise Fund description. Examples of special revenue funds are those established for recording the operation of facilities such as libraries or for recording particular functions or activities such as road and bridge construction, grants and county visitor promotion.

County Debt Service Funds

Debt Service Funds are established to account for the payment of principal and interest of long-term general obligation debt other than the indebtedness which is accounted for in the Enterprise Funds. The repayment of bonds, issued for the purpose of an enterprise operation, may be accounted for in a Debt Service Fund, if servicing the bond issue is through general taxation or from general revenues of the county.

County Capital Project Funds

Capital Project Funds are created to account for all resources used for the acquisition of capital facilities by a county except those facilities acquired through the operation of an Enterprise Fund. Capital Projects are those capital outlays financed by county resources which involved the construction of major, permanent facilities having a relatively long life. Revenue sources for Capital Projects include proceeds from bond issues, earmarked taxes, current revenue contributions from various funds, and revenues from other governmental units. A Capital Project Fund is not required to record the acquisition of a fixed asset with comparatively limited life. These assets are generally financed by current revenues or short-term obligations of the General Fund or a Special Revenue Fund. As a general rule, the use of a Capital Project Fund is not required when the improvement is financed exclusively from the current revenues of a particular fund and when long-term borrowing is not used to finance the acquisition.

County Enterprise Funds

Enterprise Funds are established to account for self-supporting activities of county government which render services on a user charge basis to the general public. The typical enterprise fund operations in the counties are hospital services and sanitation landfill operations. Other activities of a commercial nature which may be required by local conditions include public housing, transportation systems, and recreational facilities. Enterprise activities are those operations which are financed primarily by charges to consumers. The accounting procedures are comparable to those employed in private enterprises. Some activities provided by county governments are partially supported by charges to users and partially by general tax revenues. In these instances, the nature of the principal revenue source or sources should determine whether the activity involved is to be accounted for as a Special Revenue Fund or an Enterprise Fund. Specifically, if a substantial amount of the revenue used to finance

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an activity is derived from user charges, the activity should properly be classified and accounted for in an Enterprise Fund. Conversely, if a comparatively small part of the support of an activity comes from earnings, the activity should be accounted for as a Special Revenue Fund. The existence of or the intention to issue bonds, the redemption of which will be payable from earnings, is another factor to be used in determining the fund classification. The existence of debt, payable from earnings of the operation, further emphasizes the self-supporting nature of the operation and indicates an Enterprise Fund operation. These criteria are offered to assist in classifying funds in a consistent pattern. The decision is important because the accounting requirements and practices for the two categories of funds are dissimilar and will produce different operating results for any given fiscal period.

County Internal Service Funds

Internal Service Funds are established for the financing and provision of services and commodities furnished by a designated agency of the county to other departments or offices of the same county. Services and commodities supplied exclusively from those public services which are accounted for in other funds. Typical examples of Internal Service Funds are those established for county garages, data processing services, central purchasing departments, and duplicating services.

Trust and Agency Funds

Trust and Agency Funds are set up for the purpose of accounting for tax collections and other revenue sources received from various sources and held by the county in the capacity of trustee, custodian or agent for other governmental entities. These funds contain only those accounts necessary to provide clearinghouse mechanisms for cash resources which are collected by the county, held for a brief period, and then disbursed to authorized recipients. Trust Funds and Agency Funds are alike in that the county has only a fiduciary responsibility to account for the receipt and disbursement of monies which are recorded in the fund.

General Fixed Assets

General Fixed Assets are the county owned fixed assets not accounted for in an Enterprise Fund or an Internal Service Fund. A clear distinction should be made between accounts representing fixed assets of proprietary funds (Enterprise, Internal Service, and certain Trust Funds) and those of the other governmental funds. Fixed assets of proprietary funds should be accounted for within the specific fund accounts. Those fixed assets which are not accounted for in the proprietary funds are known as General Fixed Assets. General Fixed Assets reflect purposes for which financial resources have been used and is principally a management tool and an accountability listing of fixed assets purchased with county resources or which have been donated to the county. General Fixed assets should be recorded at historical cost. A General Fixed Asset must possess three attributes: (1) tangible nature, (2) a life longer than the current fiscal year, and (3) a significant value. Adequate accounting procedures and records for fixed assets are essential to the protective custody of governmental property. The responsibilities of stewardship involved in such large public investments is of importance to sound financial administration, and this responsibility can be effectively discharged through adequate fixed asset accounting. Accounting for fixed assets is also a prerequisite to the preparation of satisfactory and complete financial reports. An annual financial report of a government unit will not meet the test of full disclosure if the report does not contain information on the fixed assets of the county.

General Long-Term Debt

General Long Term Debt is established to account for the liability of the county for unmatured general obligation long-term debt which is not a primary obligation of a proprietary fund. A clear distinction should be made between the records of long-term liabilities of proprietary funds (Enterprise, Internal Service and some Trust Funds) and

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those of the other government funds. Long-term liabilities of the proprietary funds are specific fund liabilities. General Long-Term Debt includes all non-current liabilities of pension plans, lease purchase agreements, judgments, and other similar commitments as well as the unmatured portions of general bonded indebtedness.

BASIC ACCOUNT IDENTIFICATION CODE

The five digit code structure used for the identification of the type of account is written (000 00) three digits, a space, and two digits. The first three digits identify the account as an asset, a liability, a revenue source, or an expenditure function/activity. The two additional digits provide for greater detail in the identification of the specific account. The basic account identification and code structure is given below:

<u>Code Structure</u>	<u>Basic Account Identification</u>
100 00-199 99	Assets
200 00-299 99	Liabilities
300 00-599 99	Revenue Sources
600 00-999 99	Expenditure Function/Activity
	600 00-649 00 General Government Expenses
	650 00-699 00 Public Safety Expenses
	700 00-749 00 Public Works Expense
	750 00-799 00 Public Health Expenses
	800 00-849 00 Public Welfare Expenses
	850 00-879 00 Culture & Recreation Expenses
	880 00-899 00 Conservation of Natural Resource Expenses
	900 00-949 00 Debt Service Expenses
	950 00-999 00 Miscellaneous - Unclassified Expenses

Assets and Liabilities

Asset and Liability accounts refer to certain ledger accounts maintained under the Accounting and Budgeting System. The balance sheet accounts are coded in two numerical series. The 100 00 series is used for those accounts which represent county assets or other balance sheet debits. The 200 00 series indicates accounts representing liabilities or other balance sheet credits. The same account title may be used by several funds. Each transaction must, therefore, be identified by the appropriate fund code. Chapter 2 contains a listing of account titles and the numerical codes for the balance sheet accounts to be used by Nebraska counties. The explanation given for each account title is intended to explain the purpose of the account as well as to provide an illustration of a transaction which would normally give rise to the need for that account.

Revenue Sources

The principle means used in classification of revenues is the Fund and the source of the revenue. The Accounting and Budgeting System uses four classifications for revenue sources: (1) Taxes, (2) Licenses and Permits, (3) Intergovernmental Revenues, and (4) Fees and other Miscellaneous Revenue. The classifications also permit Fees and Miscellaneous Revenue to be further classified by county office source. The revenue source code is a five digit number series, the last two digits permitting further specialized classification of sources. Revenue sources in the Accounting and Budgeting System are to be found in the 300 00 through 500 00 series. The complete identification of the revenue source requires the Fund code to be added. Examples of revenue source coding as used in the System are as follows:

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- a) The 2005 Property Taxes levied for the General Fund
..... 0100 305 05
Fund code for the General Fund _____| |
Revenue source code for 2005 Property Taxes ———|

- b) A license issued to a Trailer Court
..... 0100 321 01
Fund code for the General Fund _____| |
Revenue source code for Trailer Court Licenses ———|

- c) Receipt of a filing fee from candidate for county office
..... 0100 371 06
Fund code for the General Fund _____| |
Revenue source code for Filing Fees ———|

Expenditure Function/Activity

The functional classification used in this Manual recognizes the major responsibilities of county government: (1) general governmental operations, (2) public safety, (3) public works, (4) public health, (5) public welfare, (6) culture and recreation, (7) conservation of natural resources, (8) debt service, and (9) miscellaneous activities. The classification system is designed to bring together by functions (i.e., finance and administration, law enforcement, highway and roads), the information on county activities (i.e., county treasurer, county sheriff, bridge and road construction.) This system facilitates easy identification of expenditures by functional coding, as well as activities coding for management decisions, and enables systematic reporting of activity operating costs across county funds for information and comparison by citizens and officials.

General Government is a major functional area which includes the activities for the legislative, judicial, financial and administrative operations of the county. Also included in this category are miscellaneous activities associated with the support of those functions and other miscellaneous governmental services.

Public Safety is the functional title for those activities which have as their objective the protection of persons and property. The activities in this area include law enforcement, corrections, and emergency and protective operations of the county.

Public Works is the functional area in counties which includes those activities associated with road and bridge construction and maintenance as well as sanitation operations. Included in this group are the current operating expenditures associated with the Highway Superintendent, County Surveyor and County Engineer.

Public Health is the functional area which includes all activities involved in the conservation and improvement of public health. Included under this area are the health administration of specialized health programs.

Public Welfare is another functional area and includes all activities associated with public assistance and institutional care for individuals of the county who are economically unable to provide essential needs for themselves. Included in this area are the medical and economic assistance activities, and child and senior citizen programs.

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Culture-Recreation is the functional area of expenditures which includes the cultural and recreational facilities maintained for the benefit of the citizens of the county. Included within this function are museums, historical landmark activities, fairs and 4-H operations, libraries, parks, and community building operations.

Conservation of Natural Resources is an expenditure functional area which includes those activities of the county associated with the conservation and development of natural resources, such as water, soil, minerals, and forests, and protection activities from natural disasters such as floods.

Debt Service is the expenditure functional area for identifying interest and principal payments for general debt of the county.

Miscellaneous is a functional area which includes those activities of the county that cannot be otherwise classified. Included in this class of expenditures is the accountability for the unemployment compensation liability of the county, capital acquisitions of governmental buildings or facilities, and miscellaneous activities or disbursements having no specified function.

OBJECT OF EXPENDITURE CODE

The final five digits of the code structure are used to identify in detail the expenditures of the county. Assets, Liabilities, and Revenue Sources do not have these expenditure classifications. Expenditures are classified by object and sub-object of the expenditure. The final five digits of the code are written (0 0000) one digit, a space, and four digits. The first digit identifies the expenditure in one of the seven objects of expenditure; the other four digits are used to identify the specific service or commodity purchased. The seven objects of expenditure are as follows:

<u>Code</u>	<u>Object of Expenditure</u>
1	Personal Services
2	Operating Expenses
3	Supplies and Materials
4	Equipment Rental
5	Capital Outlays
6	Debt Servicing
7	Transfers

Personal Services. Code "1" identifies expenses for salaries, wages, and all related employee benefits provided for county officials and employees. The sub-object codes enable further identification of personal services by county officials, by regular and part-time, as well as identifying the county share of various employee benefits.

Operating Expenses. Code "2" is used to identify the normal recurring expenses of maintaining the offices or program location, and of operating the program. Utility costs, insurance, equipment repair, and travel expenses are some specific examples of operating expenses found in the sub-object codes of operating expenses. Others include those expenses which are required by the various county offices in the administration of their assigned functions.

Supplies and Materials. Code "3," with the sub-object codes for this category provides for the identification of the various articles and commodities which are consumed or materially altered when used. Office supplies and operating materials constitute the principle types of expenditures in the Code "3" classification.

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Equipment Rental. Code "4" is used to identify the expenditures of the county for the rental of all types of equipment, land and buildings or other facilities.

Capital Outlays. Code "5" identifies outlays of county resources which result in the acquisition of or the addition to the fixed assets of the county. Road and Street Construction Contracts are included in the sub-object classification codes for this category of expenditure.

Debt Servicing. Code "6" was established to identify the payments of principal or interest on county indebtedness. Sinking fund payments which will eventually apply to the reduction of debt should also be coded in this category of expenditures.

Transfers. Code "7" is listed as an object of expenditure classification for interfund transfers. A non-budgeted emergency cash loan would be an example of a code "7" item.

SUB-OBJECT OF EXPENDITURE CODE

The sub-object classification of expenditures is quite detailed. Counties are advised to pick from the listing those expenditure sub-object classification which are needed. The object and sub-object of expenditures are important in the preparation of the budget. Budget preparation requires the listing for each county office/activity the various anticipated expenditures. These expenditures must be classified by Object and Sub-object. Budget totals are prepared by Fund, but within each fund the objects of expenditures are identified in totals. The objects and sub-objects of expenditures are also basic in a comparison of the actual expenditures to the anticipated.

Examples of coding expenditures are given below: Note that each expenditure is identified first by fund, then by function/activity, and finally by object and sub-object of expenditure.

a) Salary payment of the Chief Deputy County Clerk 0100 602 00 1 0201
Fund code for the General Fund ----- | | | |
Function/Activity code for County Clerk ----- | | | |
Object code for Personal Services ----- | | | |
Sub-object code for Chief Deputy's Salary ----- | | | |

b) Payment for culvert used in road construction..... 0300 704 00 3 0206
Fund code for County Road Fund ----- | | | |
Function/Activity code for Bridge and Road Construction ----- | | | |
Object code for Supplies and Materials ----- | | | |
Sub-object code for culverts ----- | | | |

c) Payment on lease of photo copy equipment used in the
County Assessor's Office..... 0100 605 00 4 0202
Fund code for the General Fund ----- | | | |
Function/Activity code for County Assessor ----- | | | |
Object code for Equipment Rental ----- | | | |
Sub-object code for Data Processing Equipment ----- | | | |

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NOTE 1: In order to maintain uniformity in the Numerical Codes, please contact the Auditor of Public Accounts office for assignment of new account numbers.

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CODE DEFINITION

ASSETS AND OTHER DEBITS. A balance sheet heading covering not only assets but other accounts which normally have debit balances.

ASSETS-OTHER THAN FIXED

- 101.00 CASH. Cash on deposit with the Treasurer.
- 102.00 PETTY CASH AND REVOLVING FUNDS. Change, petty cash and revolving funds used in the various offices. These funds may only be established as authorized by Statute.
- 103.00 CASH WITH FISCAL AGENT. Deposits with fiscal agents, such as commercial banks, for the payment of bonds and interest.
- 104.00 CASH VENDOR/PAYROLL IMPREST. The County Clerk would debit this account with money received from the County Treasurer for payment of county claims. Credits to this account would be the amount of the checks written for payment of claims.
- 105.00 TAXES RECEIVABLE-CURRENT. The uncollected portion of taxes which a fund has levied and which has become due, but on which no penalty for non-payment attaches.
- 107.00 TAXES RECEIVABLE-DELINQUENT. Taxes remaining unpaid on and after the date on which a penalty for non-payment attaches. The unpaid balances continue to be delinquent taxes until paid, abated, or converted to tax liens.
- 111.00 TAXES LIENS RECEIVABLE. Legal claims against property which have been exercised because of non-payment of delinquent taxes, interest, and penalties.
- 115.00 ACCOUNTS RECEIVABLE. Amounts owing on open accounts from private persons, firms, or corporations for goods and services furnished by governmental unit.
- 131.00 DUE FROM——FUND. To record amounts owed to a particular fund by another fund in the same governmental unit for goods sold and services rendered. Includes only short-term obligations on open account.
- 133.00 INTERFUND LOANS RECEIVABLE. An asset account used to record temporary loans between funds in the same governmental unit.
- 141.00 INVENTORY OF SUPPLIES. Cost value of supplies on hand. This account will be offset by Account 245, Reserve for Inventory of Supplies.
- 151.00 INVESTMENTS. Securities held for the production of income in the form of interest or dividends.

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CODE DEFINITION

FIXED ASSETS Fixed Asset Accounts should be maintained to indicate assets allocated to each department.

- 161.00 **LAND.** Acquisition value of land owned by a governmental unit. If land is purchased, this account includes the purchase price and costs such as legal fees, filling and excavation costs, and the like which are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at the time of acquisition.
- 162.00 **BUILDINGS.** Acquisition value of permanent structures used to house persons and property owned by the governmental unit. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at time of acquisition.
- 162.01 **ALLOWANCE FOR DEPRECIATION - BUILDING (CREDIT).** The accumulation of periodic credits made to record the expiration in the service life of buildings which is attributable to wear and tear through the use and lapse of time, obsolescence, inadequacy or other physical or functional cause. This account is shown in the balance sheets of ENTERPRISE and INTERNAL SERVICE funds as a deduction from BUILDINGS in order to arrive at the net book value of buildings.
- 163.00 **IMPROVEMENTS OTHER THAN BUILDINGS.** The acquisition value of permanent improvements, other than buildings, which add value to land. Examples of such improvements are fences, retaining walls, sidewalks, pavements, gutters, tunnels and bridges. If the improvements are purchased or constructed, this account contains the purchase or contract price. If improvements are obtained by gift, it reflects the appraised value at time of acquisition.
- 163.01 **ALLOWANCE FOR DEPRECIATION - IMPROVEMENTS OTHER THAN BUILDINGS (CREDIT).** Used in the same manner as the account ALLOWANCE FOR DEPRECIATION - BUILDING.
- 164.00 **EQUIPMENT.** Tangible property of a more or less permanent nature, other than land, buildings, or improvements thereto, which is useful in carrying on operations. Examples are machinery, tools, trucks, cars, furniture, and furnishings.
- 164.01 **ALLOWANCE FOR DEPRECIATION - EQUIPMENT (CREDIT).** Used in the same manner as the account ALLOWANCE FOR DEPRECIATION - BUILDINGS.
- 165.00 **CONSTRUCTION WORK IN PROGRESS.** The cost of construction work undertaken but not yet completed.
- 171.00 **ESTIMATED REVENUES.** The amount of revenues estimated per budget to be received during the fiscal period. At the end of such period, the account is closed out and does not appear in a balance sheet prepared as of the close of the fiscal period.

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CODE DEFINITION

FIXED ASSETS, CONTINUED

- 172.00 **REVENUES (CREDIT)**. The increase in ownership equity of a fund during a designated period of time. Appears only in a balance sheet prepared during the fiscal period and is shown as a deduction from account, **ESTIMATED REVENUES**, to arrive at the amount of estimated revenues remaining to be realized. At the end of the fiscal period, it is closed out and does not appear in a balance sheet prepared as of the close of the fiscal period.
- 181.00 **AMOUNT AVAILABLE IN DEBT SERVICE FUNDS - BOND PAYMENT**. An account in the general long term debt group which designates the amount of assets available in a Debt Service Fund for the retirement of bonds. (Exclude those revenue bonds that are part of an Enterprise Fund.)
- 182.00 **AMOUNT TO BE PROVIDED FOR PAYMENT OF GENERAL OBLIGATION AND REVENUE BONDS**. An account in the general long term debt group of account which designates the amount to be provided in future periods from taxes or other general revenue to retire outstanding general obligation serial or revenue bonds. (Exclude revenue bonds which are part of an Enterprise Fund.)
- 185.00 **COUNTY CLERK**. The County Treasurer would debit this account with the money paid to the County Clerk for payment of county claims. For counties using the vendor/payroll imprest account. This account can also be used for disbursements paid by the County Treasurer.

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CODE DEFINITION

LIABILITIES AND OTHER CREDITS. A balance sheet heading which covers liabilities as well as other accounts which normally have credit balances.

LIABILITIES - OTHER THAN LONG-TERM

- 201.00 **WARRANTS PAYABLE.** The amount of operating warrants issued and outstanding. The account will be used only by counties not utilizing the imprest checking account system to pay county claims. The County Clerk would credit the account with the total of the warrants written, and the County Treasurer would debit the account with the amount of warrants paid. The difference between the two accounts would reflect the outstanding warrants.
- 202.00 **ACCOUNTS PAYABLE.** Liabilities for goods and services evidenced by vouchers which have been preaudited and approved for payment, but which have not been paid.
- 206.00 **CONTRACTS PAYABLE.** Amount due on contracts for assets, goods, and services received by a governmental unit.
- 206.01 **CONTRACTS PAYABLE - RETAINED PERCENTAGE.** Liability on account of construction contracts which have been completed but on which part of the liability has not been paid pending final inspection or the lapse of a specific time period or both. The unpaid amount is usually a stated percentage of the contract price.
- 206.02 **CONSTRUCTION CONTRACTS PAYABLE.** Amount due by a governmental unit on contracts for construction of buildings, structures and other improvements.
- 207.00 **DUE TO _____ FUND.** Used to indicate amounts owed by a particular fund to another fund in the same governmental unit. These amounts include only short-term obligations on open account.
- 210.00 **INTERFUND LOANS PAYABLE.** A liability account used to record temporary loans between funds in the same governmental unit.
- 211.00 **MATURED BONDS PAYABLE.** Bonds which have reached or passed their maturity date, but which remain unpaid.
- 212.00 **MATURED INTEREST PAYABLE.** Interest on bonds which have reached their maturity date, but which remain unpaid.
- 218.00 **PAYROLL TAXES WITHHELD AND ACCRUED.** Liability for employee deductions and employer's share of matching benefits other than payroll taxes which have been accrued, but not yet paid.
- 218.01 **FEDERAL WITHHOLDING TAX.**
- 218.02 **STATE WITHHOLDING TAX.**
- 218.03 **F.I.C.A. WITHHELD AND ACCRUED.**

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 2	SECTION B	PAGE 2
Chapter: BALANCE SHEET ACCOUNTS Section: Liabilities and Other Credits	Date: June 2006		

CODE DEFINITION

LIABILITIES - OTHER THAN LONG-TERM, CONTINUED

- 218.04 RETIREMENT WITHHELD AND ACCRUED.
- 218.05 HEALTH, DENTAL, LIFE INSURANCE
- 218.06 SAVINGS BOND WITHHELD.
- 218.07 DEFERRED COMPENSATION.
- 218.08 UNION DUES
- 218.09 CREDIT UNION
- 218.10 GARNISHMENTS
- 218.11.1 PRETAX INSURANCE
- 218.12 FLEX PLAN
- 220.00 DEPOSITS. Liability for deposits made for any purpose.

LONG-TERM LIABILITIES

- 231.00 BONDS PAYABLE. The face value of bonds issued and unpaid.

OTHER CREDITS AND DEBITS

- 241.00 APPROPRIATIONS. Authorizations granted by the County Board to make expenditures and to incur obligations for specific purposes. This account appears in a balance sheet prepared during the fiscal period. At the end of the fiscal period, account is closed out and does not appear in the balance sheet.
- 242.00 EXPENDITURES (DEBITS). This account appears in balance sheets prepared during the fiscal period and designates the total of expenditures charged against appropriations during such period. The account is shown in each balance sheet as a deduction from APPROPRIATIONS account, to arrive at the unexpended balance of total appropriations. At the end of the fiscal period, the account is closed out and does not appear in the balance sheet. This account is a summary of subsidiary expenditure accounts.
- 243.00 ENCUMBRANCES (DEBIT). Obligations in the form of purchase orders, contracts, or salary commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. In an interim balance sheet, encumbrances are deducted along with the expenditures from APPROPRIATIONS, to arrive at the unencumbered balance of appropriations. At the end of the fiscal period the account is closed out and does not appear in the balance sheet.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 2	SECTION B	PAGE 3
Chapter: BALANCE SHEET ACCOUNTS Section: Liabilities and Other Credits	Date: June 2006		

CODE DEFINITION

OTHER CREDITS AND DEBITS, CONTINUED

- 244.00 **RESERVE FOR ENCUMBRANCES.** Segregation of a portion of a fund balance to provide for unliquidated encumbrances.
- 245.00 **RESERVE FOR INVENTORY OF SUPPLIES.** Segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserves are tied up in inventories and are, therefore not available for appropriation.
- 246.00 **RESERVE FOR INTERFUND LOANS.** A reserve which represents the segregation of a portion of a fund balance to indicate that assets equal to the amount of the reserve are tied up in a loan to another fund and are therefore, not available for appropriation.
- 248.00 **REIMBURSEMENT CONTROL.** This account represents the total of all non-revenue receipts. This control account will always be closed to fund balance at the end of each budget period.
- 249.00 **RESERVE FOR TAXES RECEIVABLE.** Contra account for taxes receivable for counties not on accrual basis.
- 251.00 **CONTRIBUTION FROM GOVERNMENTAL UNIT.** An equity account in an Enterprise Fund which shows the amount of permanent fund capital contributed to the enterprise by the governmental unit from general government revenues and resources. A similar account may be used in an Internal Service Fund.
- 262.00 **COUNTY TREASURER.** The County Clerk will credit this account with the money received from the County Treasurer for payment of county claims.
- 271.00 **FUND BALANCE.** The excess of the assets of a fund over its liabilities and reserves except in the case of funds subject to budgetary accounting where, prior to the end of a fiscal period, it represents the excess of the fund's assets and estimated revenues from the period over its liabilities, reserves, and appropriations for the period.
- 271.01 **ADJUSTMENTS TO FUND BALANCE - CANCELLED PRIOR YEAR OUTSTANDING WARRANTS.**
- 272.00 **RETAINED EARNINGS.** The accumulated earnings of an Enterprise Fund which have been retained in the fund and which are not reserved for any specific purpose.
- 280.00 **INVESTMENT IN GENERAL FIXED ASSETS.** An account in the General Fixed Assets Account Group which represents the governmental unit's equity in general fixed assets. The balance of this account is subdivided according to the source of funds which financed the asset acquisition, such as General Fund Revenues, etc.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION	PAGE
Chapter: FUND ACCOUNTS Section: Chapter Contents	Date: June 2009		

<u>Section</u>		<u>Page</u>
A	Numerical Fund Codes	3-A-1
B	Citations and Definitions	3-B-1

NOTE 1: In order to maintain uniformity in the Numerical Codes, please contact the Auditor of Public Accounts office for assignment of new account numbers.

NOTE 2: The Numerical Code for Trust and Agency Funds are to be assigned by each county to meet their particular needs to identify individual districts. (i.e. School District No. 23 could be coded 6123 for the General Fund and number 6223 for the Bond Fund, etc.)

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION A	PAGE 1
Chapter: FUND ACCOUNTS Section: Numerical Fund Codes	Date: June 2009		

<u>CODE</u>	<u>TITLE</u>
<u>0100</u>	<u>COUNTY GENERAL FUND</u>
<u>0200-2999</u>	<u>SPECIAL REVENUE FUNDS</u>
0200	Road
0300	Road/Bridge
0301	Road Equipment
0302	Hard Surface Road
0400	Rural Mail Routes
0500	Emergency Bridge
0600	Federal Aid - Roads
0700	Special Road
0800	Road/Bridge Construction
0801	Road/Bridge Sinking
0802	Road/Bridge Improvement
0900	Other Special Revenue Fund
0901	Equipment Reserve
0903	Building/Land Improvement
0920	Chromatograph
0940	Communication Equipment Sinking
0945	Geographical Information System
0947	Information Technology
0950	Equipment Sinking
0960	Planning and Zoning
0980	Child Support Agreement - Clerk of District Court
0985	Child Support Agreement - County Attorney
0990	Visitor's Promotion Fund
0995	Visitor's Improvement Fund
1000	Fair Operating Fund
1025	Fair Sinking Fund
1050	Extension Office
1100	Reappraisal
1200	Employment Security Act Fund
1225	Retirement Fund
1275	Insurance Fund
1280	Liability Claim Reserve
1285	Sick / Vacation Claim Reserve
1300	Property Tax Reimbursement
1500	Relief/Medical Fund
1700	Institutions Fund
1800	Horse Arena
1900	Veteran's Aid Fund

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION A	PAGE 2
Chapter: FUND ACCOUNTS Section: Numerical Fund Codes	Date: June 2009		

<u>CODE</u>	<u>TITLE</u>
<u>0200-2999</u>	<u>SPECIAL REVENUE FUNDS, CONCLUDED</u>
2000	Library Fund 1
2001	Library Fund 2
2050	Bookmobile
2100	Culture and Recreation
2200	Handi-Bus Fund
2201	Intercity Bus
2250	Senior Citizen Service Center
2300	Alcoholic Safety Action Program (ASAP)
2330	Juvenile Diversion
2340	Court Appointed Special Advocate (CASA)
2350	Alcohol Diversion
2355	Diversion Program
2356	STOP Program
2360	Drug Law Enforcement and Education Fund
2375	Drug Testing Fund
2380	Multi-County Drug Enforcement
2390	Drug Court
2410	Federal Drug Law Enforcement
2420	DARE
2430	Canine (K-9)
2500	Federal Grants
2501	Federal Grant Fund #1
2502	Federal Grant Fund #2
2503	Federal Grant Fund #3
2504	Federal Grant Fund #4
2512	Victim's Assistance Programs (Federal Grants and Others)
2516	Crime Against Child Grant
2605	Community Development Grant
2606	Community Development Block Grant #2
2607	Community Development Block Grant #3
2608	Community Development Block Grant #4
2700	Inheritance Tax Fund
2800	Lottery Fund
2850	Keno Lottery
2860	Keno Reserve
2900	Health Department Fund
2910	911 Emergency Management
2915	Emergency Management
2940	Law Enforcement Center
2960	Law Enforcement - Operating
2970	Juvenile Facility - Operations
2980	Predatory Animal Control

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION A	PAGE 3
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<u>CODE</u>	<u>TITLE</u>
<u>3000-3999</u>	<u>DEBT SERVICE FUNDS</u>
3000	Courthouse Bond
3100	Hospital Bond
3200	Nursing Home Bond #1
3201	Nursing Home Bond #2
3300	Jail Bond
3400	Other Debt Service Funds
3700	Highway Bonds
<u>4000-4999</u>	<u>CAPITAL PROJECTS FUNDS</u>
4000	Courthouse Building
4003	City/County Building
4010	Handicapped Accessibility Fund
4020	Infrastructure Damage/Disaster
4025	Fair Building Fund
4050	County Buildings
4100	Hospital Building Fund
4200	Jail/Correctional Complex Fund
4210	Justice Center Fund
4300	Nursing Home Building Fund
4400	Museum Building Fund
4600	Other Capital Projects Funds
4700	Flood Control
4800	Airport
<u>5000-5999</u>	<u>ENTERPRISE FUNDS</u>
5000	Hospital Operating and Maintenance
5001	Hospital Special
5100	Nursing Home Operating and Maintenance
5101	Nursing Home Special
5200	Sanitary Landfill
5250	Waste Disposal
5300	Airport Operating
5400	Noxious Weed Control
5401	Noxious Weed Other
5500	Other Enterprise Funds
5501	Historical Society / Museum Operating
5502	Ambulance Service
5503	Ambulance Sinking
5510	Park and Recreation Operating
<u>5900-5999</u>	<u>INTERNAL SERVICE FUNDS</u>
5900	Internal Service Fund
5905	Central Communications

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION A	PAGE 4
Chapter: FUND ACCOUNTS Section: Numerical Fund Codes	Date: June 2009		

<u>CODE</u>	<u>TITLE</u>
<u>6000-9799</u>	<u>TRUST AND AGENCY FUNDS</u>
<u>6000-6099</u>	<u>STATE</u>
6001	State General
6003	Overload Fines
6005	State Highway Trust – M.V. Registrations
6006	State Driver's License and I.D. Cards
6007	State Recreation Road
6009	State Sales Tax
6010	Snowmobile Trail
6013	Grain Hauling/Carnival Permits
6014	Boat Registration Fees
6016	County Sales Tax
6017	State License Plate Fee
6019	City Sales Tax
6020	Snowmobile - State General
6021	New Tire Fee
6022	Retail / Miscellaneous Sales Tax
6024	Message / Prestige Plates
6026	Boat Sales Tax
6028	Spirit Plate Fee
6029	Motor Vehicle Fees
6030	Motor Vehicle Titles
6033	Motor Vehicle Emergency Medical System
6034	DMV Spirit Plate
6040	Organ Tissue Donor
6047	DMV Security Surcharge
6048	Ignition Interlock Device
6049	DMV Drivers License Cash Fund
6050	DMV Registration Cash Fund
6051	DMV Insurance Database
6052	Consumer Protection Fund
6053	State Patrol Cash Fund
6054	Motor Vehicle Industry Licensing Fund
6055	DMV Title Fund
<u>6100-6899</u>	<u>SCHOOLS</u>
6100	School General
6200	School Bond
6300	School Building
6400	School Property Tax Reimbursement
6500	Fines and Licenses
6600	Qualified Capital Purpose Undertaking
6800	Hazardous Material Abatement/Handicapped Accessibility
<u>6900-7099</u>	<u>EDUCATIONAL SERVICE UNITS</u>
6900	General
7000	Bond

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION A	PAGE 5
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<u>CODE</u>	<u>TITLE</u>
<u>7100-7299</u>	<u>TECHNICAL COMMUNITY COLLEGES</u>
7100	General
7200	Bond
7250	Capital Improvement
7260	ADA
<u>7300-7499</u>	<u>NATURAL RESOURCES DISTRICTS</u>
7300	General
7400	Bond
7450	Occupation Tax
<u>7600-7699</u>	<u>CEMETERY DISTRICTS</u>
7600	General
<u>7700-7899</u>	<u>FIRE DISTRICTS</u>
7700	General
7800	Sinking
7820	Bond
<u>7900-8099</u>	<u>SANITARY IMPROVEMENT DISTRICTS</u>
7900	General
8000	Bond
<u>8100-8299</u>	<u>HOSPITAL / HEALTH DISTRICTS</u>
8100	General
8200	Bond
<u>8300-8399</u>	<u>RECLAMATION DISTRICTS</u>
8300	General
8350	Bond
<u>8400-8499</u>	<u>WATER DISTRICTS</u>
8400	Irrigation Districts
8450	Drainage Districts
<u>8500-8599</u>	<u>RAILROAD TRANSPORTATION SAFETY DISTRICT</u>
8500	General
8550	Bond
<u>8600-8799</u>	<u>MUNICIPALITIES</u>
8600	General
8650	County Road Levy
8675	Township Road Levy
8700	Bond
8710	Municipal Ambulance
8711	Rural Ambulance

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION A	PAGE 6
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<u>CODE</u>	<u>TITLE</u>
<u>8800-9199</u>	<u>TOWNSHIPS</u>
8800	General
8900	Bond
9000	Library
9100	Cemetery
<u>9200-9299</u>	<u>AGRICULTURAL SOCIETY</u>
9200	General
9201	Capital Outlay (Building)
<u>9300-9399</u>	<u>HISTORICAL SOCIETY / MUSEUM</u>
9300	General
9350	Bond
<u>9400-9499</u>	<u>MISCELLANEOUS GOVERNMENTAL SUBDIVISIONS</u>
9450	Airport Authority - General
9455	Airport Authority - Special
<u>9500-9599</u>	<u>HOLDING FUNDS</u>
9501	Redemption
9502	Partial Payments
9503	Homestead Allocation
9504	Property Tax Relief
9505	Carline Tax
9506	Pro-Rate Motor Vehicle Tax
9507	In Lieu of Tax - Housing Authority
9508	In Lieu of Tax - 5% Gross
9509	In Lieu of Tax - Regular (1957)
9511	Tentative Inheritance Tax
9512	Estray
9513	Abandoned Motor Vehicle
9514	U.S. Entitlement Funds - (PL94-565, Sec. 3)
9515	Undistributed Tax
9517	Tax Abatement Fund
9518	Refunds
9522	Insurance Fund
9523	Advertising
9524	Sales Tax Fund
9550	Unclaimed Property
9560	Clearinghouse Fund
<u>9600-9699</u>	<u>SCHOOL AFFILIATIONS</u>

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION B	PAGE 1
Chapter: FUND ACCOUNTS Section: Citations and Definitions	Date: June 2009		

CODE TITLE

GENERAL FUND: To account for all revenues and expenditures not allocated to another fund, financing the principle services of the county.

0100 **GENERAL FUND**

One of the budgetary funds which may expend revenues only for purposes authorized by appropriation. The major sources of revenue usually are the general property tax, allocations from state shared revenues, licenses, permits, and fees of county officials.

SPECIAL REVENUE FUNDS: To account for the proceeds of specific revenue sources or to finance specified activities as required by law. (Exception: Enterprise revenues and activities)

0200 **ROAD FUND**

Statutory Citation: Section 39-1904.

Purpose: To account for taxes levied and collected, and other resources, and expenditures of such moneys for the establishment, improvement, maintenance, and abandonment of public roads of the county in accordance with Chapter 39, Articles 14-20.

(Note: taxes levied under the above citation must be shared with cities and villages in the county)

0300 **ROAD / BRIDGE FUND**

Purpose: To account for the revenue and expenditure of such moneys for necessary road and bridge maintenance, construction and improvements.

(Note: Taxes should not be levied under this code)

0500 **EMERGENCY BRIDGE FUND**

Statutory Citation: Section 39-802.

Purpose: To account for taxes levied and collected and the expenditure of such funds as directed by the county boards for the emergency construction or repair of bridges.

0990 **VISITORS PROMOTION FUND**

Statutory Citation: Sections 81-1245, 81-1254 and 81-1255.

Purpose: To account for taxes collected and expenditure of such monies to promote, encourage and attract visitors to come to the county and use the travel and tourism facilities.

0995 **VISITORS IMPROVEMENT FUND**

Statutory Citation: Sections 81-1245, 81-1254 and 81-1255.

Purpose: To account for taxes collected and expenditure of such monies to improve the visitor attractions and facilities.

1000 **FAIR OPERATING FUND**

Statutory Citation: Section 2-229.

Purpose: To account for taxes levied and collected and expenditure of such funds for the support and management of the county fair.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION B	PAGE 2
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CODE TITLE

1200 EMPLOYMENT SECURITY ACT FUND

Purpose: To account for moneys allocated for the purpose of providing employment security (unemployment compensation) in lieu of contributing to the State Unemployment Fund - if the county has elected to be self-insured for this liability.

1500 RELIEF/MEDICAL FUND

Purpose: To account for moneys allocated for the purpose of paying medical assistance and for the relief of unemployed and indigent persons of the county.

1700 INSTITUTIONS FUND

Statutory Citation: Section 83-376.

Purpose: To account for moneys allocated for the county's share of the cost for patient care at state institutions for residents of the county.

1900 VETERAN'S AID FUND

Statutory Citation: Section 80-409.

Purpose: To account for taxes levied and collected to provide food, shelter, fuel, wearing apparel, medical and surgical aid, or in bearing funeral expenses for veterans and their families.

2000 LIBRARY FUND

Statutory Citation: Section 51-201.

Purpose: To account for taxes levied and collected and expenditure of such funds for the purpose of purchasing property, establishing and maintaining a county library.

2200 HANDI-BUS FUND

Purpose: To account for money received and expended to improve, initiate or continue public transportation service in non-urbanized areas.

2360 DRUG LAW ENFORCEMENT AND EDUCATION FUND

Statutory Citation: 28-1439.02.

Purpose: To account for money forfeited from drug seizures and expenditures for drug law enforcement and education.

2410 FEDERAL DRUG LAW ENFORCEMENT FUND

Purpose: To account for monies received from the Federal government arising from the sale of confiscated property involved in Federal prosecutions and expenditures for drug enforcement.

2500 FEDERAL GRANT FUND

Purpose: To account for funds received and activities of a project as established in the grant award.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION B	PAGE 3
Chapter: FUND ACCOUNTS Section: Citations and Definitions	Date: June 2009		

CODE TITLE

2700 INHERITANCE TAX FUND

Statutory Citation: Section 77-2032.

Purpose: To account for money received and expended from inheritance tax collections.

2800 LOTTERY FUND

Statutory Citation: Section 9-650.

Purpose: To account for lottery proceeds collected and expended.

2900 HEALTH DEPARTMENT FUND

Statutory Citation: Sections 71-1629, and 71-1629.01.

Purpose: To account for taxes levied and collected and the expenditure of such funds for the establishment and maintenance of a health department.

2910 911 EMERGENCY MANAGEMENT

Statutory Citation: Section 86-1007.

Purpose: To account for revenues and expenditures for the operation of a 911 emergency communication system.

DEBT SERVICE FUNDS: To account for the payment of interest and principle on long term debt other than Enterprise Revenue Bonds.

3000 COURTHOUSE BOND FUND

Statutory Citation: Section 23-120.

Purpose: To account for the accumulation of funds necessary to pay interest and redemption of bonds issued for the purpose of erecting and/or improving courthouse facilities.

3100 HOSPITAL BOND FUND

Statutory Citation: Sections 23-3501 and 23-3508.

Purpose: To account for the accumulation of funds necessary to pay interest and redemption of bonds issued for the purpose of constructing or acquiring county hospital facilities and equipment.

3200 NURSING HOME BOND FUND

Statutory Citation: Sections 23-3501 and 23-3508.

Purpose: To account for the accumulation of funds necessary to pay interest and redemption of bonds issued for the purpose of constructing or acquiring nursing home facilities and equipment.

3300 JAIL BOND FUND

Statutory Citation: Sections 23-120 and 47-304.

Purpose: To account for the accumulation of funds necessary to pay interest and redemption of bonds issued for the purpose of constructing or acquiring jail facilities and equipment.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION B	PAGE 4
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CODE TITLE

CAPITAL PROJECT FUNDS: To account for the receipt and disbursement of moneys used for the acquisition of capital facilities other than those financed by Enterprise Funds.

4000 COURTHOUSE BUILDING FUND

Statutory Citation: Sections 23-501 and 23-505.

Purpose: To account for taxes levied and collected and the proceeds of bond issues and the expenditure of such funds for the purpose of acquiring or repairing courthouse facilities.

4010 HANDICAPPED ACCESSIBILITY FUND

Purpose: To account money allocated and expenditures for accessibility barrier elimination projects.

4025 FAIR BUILDING FUND

Statutory Citation: Section 2-223.

Purpose: To account for bond money or a special tax and expenditures for the purchase and improvement of real estate for county fair purposes in like manner as for the building of a courthouse.

4100 HOSPITAL BUILDING FUND

Statutory Citation: Section 23-3501.

Purpose: To account for bond proceeds and expenditures for the purpose of constructing or otherwise acquiring hospital facilities. This fund is used strictly for the construction or acquisition of a hospital facility. Once established, all activities, additions, improvements and revenue bond issuances and repayments are handled through the enterprise fund code 5000.

4200 JAIL / CORRECTIONAL COMPLEX BUILDING FUND

Statutory Citation: Sections 47-304.

Purpose: To account for taxes levied and collected, proceeds of bond issues, and the expenditures of such funds for the purpose of acquiring or repairing jail facilities. This fund is used strictly for the construction or acquisition of a jail facility.

4300 NURSING HOME BUILDING FUND

Statutory Citation: Section 23-3501.

Purpose: To account for bond proceeds and expenditures for the purpose of constructing or otherwise acquiring nursing facilities. This fund is used strictly for constructing or acquisition of nursing home facilities. Once established all activities, additions, improvements and revenue bond issuances and repayments are handled through the enterprise fund code 5100.

4400 MUSEUM BUILDING FUND

Statutory Citation: Sections 51-501 and 51-513.

Purpose: To account for taxes levied and collected, proceeds of bond issues, and necessary expenditures of such funds for establishing a county museum. This fund is used strictly for the establishment of a museum. Once established, all activities, additions, improvements and bond issuances and repayments are handled through the enterprise fund code 5501.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION B	PAGE 5
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CODE TITLE

4800 AIRPORT PROJECT FUND

Statutory Citation: Section 3-605.

Purpose: To account for taxes levied and collected, proceeds of a bond issue, and necessary expenditures of such funds to acquire by lease, purchase, condemnation or otherwise, the necessary land for the purpose of establishing an aviation field and for the purpose of adapting the field to the use of aerial traffic. This fund is used strictly for acquisition and construction of an aviation field. Once established, all activities, additions, improvements, and revenue bond issuances and repayments are handled through the enterprise fund code 5300.

ENTERPRISE FUNDS: To account for the financing of services to the general public where all or most of the costs involved are paid in the form of user charges for such services.

5000 HOSPITAL OPERATING AND MAINTENANCE FUND

Statutory Citation: Section 23-3501.

Purpose: To account for revenues received and expenditures authorized by the Board of Trustees for the operation of a county owned and operated hospital. The hospital should use a chart of accounts as prescribed by the American Hospital Association. Moneys for the operations of this fund are supplied by taxes and revenues received from services rendered. Bonds issued that require repayment primarily out of hospital revenues will be accounted for in this fund.

5100 NURSING HOME OPERATING AND MAINTENANCE FUND

Statutory Citation: Section 23-3501.

Purpose: To account for revenues received and expenditures authorized by the Board of Trustees for the operation of a county owned and operated nursing home. The nursing home should use a chart of accounts prescribed by the American Hospital Association. Moneys for the operations of this fund are supplied by taxes and revenues received from services rendered. Bonds issued that require repayment primarily out of nursing home revenues will be accounted for in this fund.

5200 SANITARY LANDFILL FUND

Statutory Citation: Sections 23-381.

Purpose: To account for revenues received and expenditures authorized for the establishment and operations of a county garbage disposal plant, or a solid waste disposal area.

5300 AIRPORT OPERATING FUND

Statutory Citation: Section 3-613.

Purpose: To account for the revenues received and expenditures made for the operation of a county airport. Moneys for the operations of this fund are supplied by taxes, hangar rentals and landing use fees. Bonds issued that require repayment primarily out of airport revenue will be accounted for in this fund.

ACCOUNTING AND BUDGETING SYSTEM FOR NEBRASKA COUNTIES	CHAPTER 3	SECTION B	PAGE 6
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CODE TITLE

5400 NOXIOUS WEED CONTROL FUND

Statutory Citation: Section 2-958.

Purpose: To account for revenues received and expenditures made for the control operations for noxious weeds. Monies for the operations of this fund are supplied by taxes and fees for service.

5501 HISTORICAL SOCIETY / MUSEUM OPERATING FUND

Statutory Citation: Sections 51-501 and 51-507.

Purpose: To account for revenues received and expenditures made for the operations of a county museum. Bonds issued that require repayment out of admission charges and other non-tax revenues will be accounted for in this fund.

5502 AMBULANCE SERVICE FUND

Statutory Citation: Section 13-303.

Purpose: To account for service charges, taxes levied and collected, and other revenue sources, and the expenditure of such funds to provide ambulance service to the county.

INTERNAL SERVICE FUNDS: To account for the financing of services performed by one government office or agency for another government office or agency within the same governmental jurisdiction.

TRUST AND AGENCY FUNDS: To account for assets held by a governmental unit as a trustee or agent for other governmental units.

6000-6099 STATE TRUST AND AGENCY FUNDS

Purpose: To account for all revenues collected for the state treasurer's accounts to be remitted to the state treasurer or other state agencies.

6100-9499 LOCAL SUBDIVISION TRUST AND AGENCY FUNDS

Purpose: To account for taxes certified, collected and remitted for each governmental subdivision within the county.

9500-9599 HOLDING TRUST AND AGENCY FUNDS

Purpose: To account for revenues collected but not yet allocated or distributed to their appropriate fund or governmental subdivisions.

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NOTE 1: In order to maintain uniformity in the Numerical Codes, please contact the Auditor of Public Accounts office for assignment of new account numbers.

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CODE REVENUE SOURCE

271.00 Net Fund Balance

TAX REVENUE CODES

301.00 Motor Vehicle Rental Tax
302.00 Property Tax Refund
304.00 Motor Vehicle Tax (Last two digits can be utilized to identify tax year)
305.00 Real and Personal Property Tax (Last two digits can be utilized to identify tax year)
306.00 Interest on Taxes (Last two digits can be utilized to identify tax year)
307.00 Tax Increment Financing Tax
308.00 Exemption Penalty
309.00 Partial Payments

310.01 Inheritance Tax
310.02 Interest on Inheritance Tax

311.01 Sales Tax - State Share
311.02 Sales Tax - City 1 Share
311.03 Sales Tax - City 2 Share

312.01 Sales Tax - Boats - State Share
312.02 Sales Tax - Boats - City 1 Share
312.03 Sales Tax - Boats - City 2 Share

313.01 Sales Tax - Penalty
313.02 Sales Tax - Miscellaneous
313.03 Sales Tax - Interest

314.00 911 Tax
314.01 911 Tax -Company 1
314.02 911 Tax -Company 2

315.00 Lodging Tax - County Visitor Promotion
316.01 Wheel Tax

317.00 Special Assessments
317.01 Special Assessments - Water - City/Village
317.02 Special Assessments - Paving - City/Village
317.03 Special Assessments - Sewer - City/Village
317.04 Special Assessments - Sidewalks - City/Village
317.05 Special Assessments - Street Improvement - City/Village
317.06 Special Assessments - City Weed - Lot Care

317.51 Special Assessments - Interest - Water - City/Village
317.52 Special Assessments - Interest - Paving Assessments
317.53 Special Assessments - Interest - Sewer Assessments
317.54 Special Assessments - Interest - Sidewalk Assessments
317.55 Special Assessments - Interest - Street Improvement
317.56 Special Assessments - Interest - City Weed - Lot Care
317.57 Special Assessments - Interest - Curb & Gutter

318.01 Occupation Tax

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LICENSE AND PERMIT REVENUE CODES

- 320.00 Motor Vehicle – State Share

- 321.01 Trailer Court - Licenses
- 321.02 Grain Permits - State Share
- 321.03 Non-Resident Carnival Operator Permits – State Share
- 321.04 Oversize Permits (Trucks)
- 321.05 Boat Registration Fee - State Share
- 321.06 Special Fuel Permits - State Share
- 322.01 Drivers License - State Share
- 322.02 Identification Photo - State Share
- 322.03 Donor Fees – State Share
- 322.04 Ignition Interlock Device – State Share
- 322.05 Security Surcharge – State Share

- 323.01 Motor Vehicle License - State Share
- 323.02 Motor Vehicle License - Recreation Road
- 323.03 Snowmobile Registration Fee - State Share
- 323.04 Snowmobile Snow Trail - State Share
- 323.05 6-Month Motor Vehicle License
- 323.06 State License Plate Fee
- 323.07 New Tire Fee

- 324.02 Tobacco License
- 324.03 Beer and Liquor License

- 325.01 Building Permits
- 325.02 Electrical Permits
- 325.04 Plumbing Permits
- 325.05 Zoning Fees
- 325.06 Right of Way Permits
- 325.07 Application Permits
- 325.08 Flood Plan Permits

- 326.01 Wells and Septic Tank Permits

- 327.01 Amusement License

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CODE REVENUE SOURCE

FEDERAL REVENUE CODES

330.01 ASAP – Alcoholic Safety Action Program
330.21 R-Step Program
330.30 Crime Commission
330.32 Crimes against Children
330.33 Juvenile Justice
330.34 COPS Grant
330.35 Crime Commission -Sheriff
330.36 CANDO –Compact to Apprehend Narcotic Dealers and Offenders
330.37 SCAAP –State Criminal Alien Assistance Program
330.40 Federal Prisoners
330.45 Social Security Administration Finders Fee

330.50 Department of Roads
330.51 Federal Excise Tax Reimbursement

330.55 Federal Contracts for Services

330.60 Health Planning
330.65 Health Resource Service Grant

330.70 Airport Construction
330.80 Park and Recreation
330.96 JTPA - Job Training
330.97 Recycling Grant

331.01 Title IV-D Child Support Enforcement – District Court
331.02 Title IV-D Child Support Enforcement - Attorney
331.03 Title IV-D Child Support Enforcement Incentives –District Court
331.04 Title IV-D Child Support Enforcement Incentives –Attorney

331.50 Title XX - Medicaid - Health & Human Services
331.85 County Support Costs - Health & Human Services

332.01 Gas Tax Refund

334.01 Emergency Flood Relief
334.02 Natural Disaster -1
334.03 Natural Disaster -2

335.01 Forest Reserve
336.01 U.S. Fish and Wildlife
337.01 Public Grazing Land
338.01 U.S. Entitlement Lands (PL 94-565) Section 1
338.02 U.S. Entitlement Lands (PL 94-565) Section 3

339.01 Federal Grants - Other

339.02 Community Development
339.03 Community Development -Other
339.04 Community Block Grant
339.05 Community Block Grant -#2

339.06 Emergency Management Grant
339.07 Emergency Management Grant -#2
339.08 Communications Grant

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FEDERAL REVENUE CODES

339.09 Emergency Management Grant -#3
339.10 Emergency Response Grant
339.50 Public Transportation - Dept. of Roads (Handi Bus)

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CODE REVENUE SOURCE

STATE REVENUE CODES

340.01	State Grants
340.10	Library Grants
340.55	Transportation Services - (Handi-Bus)
340.56	Chore Service - (Handi-Man)
340.70	Airport Construction Grants
340.75	Aeronautics Service Fees
341.20	Extension Office Reimbursement
341.30	State Prisoner Reimbursement
341 70	Indigent Defense Reimbursement
342.03	County Indirect Administration Costs
342.07	Courthouse/Building Rent - Department of Health & Human Services
342.50	Landfill Rebate
343.01	State - Apportionment Schools
343.02	MFO – Fire Districts
344.01	Homestead Exemption Allocation
344.05	Property Tax Credit
345.01	State Aid
345.02	Insurance Tax Allocation
345.03	Airline Tax
345.05	Property Tax Relief
345.06	Property Tax Reimbursement
346.01	Pro-Rate Motor Vehicle Allocation
346.02	Carline Tax Allocation
346.03	Motor Vehicle Fee (Road)
346.04	County Sales Tax
347.01	Highway/Street Allocation
347.02	Incentive Payments (Re: Highway Superintendent)
347.04	Motor Vehicle Sales Tax
347.05	Municipality Relinquished Street Funds
347.10	Road/Bridge Project Costs
347.11	Surveying Fees
348.10	Wildlife Management (Game & Parks Commission)
348.11	Roadside Seeding (Game & Parks Commission)
349.02	Marijuana Tax
349.50	Hazard Mitigation

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CODE REVENUE SOURCE

OTHER INTERGOVERNMENTAL REVENUE CODES

- 350 01 Grants –Principal (Not Federal or State)
- 350 02 Grants –Interest (Not Federal or State)

- 351.01 Interlocal Government Payments

- 351.02 City/Village Street Share County Road Levy
- 351.03 City/Village Street Share Township Levy
- 351.04 Interlocal Government Payments -Roads
- 351.10 Hazard Mitigation –From Adjacent Counties

- 353.01 In Lieu of Taxes - 1957 and Prior
- 353.02 In Lieu of Taxes - 5% Gross Revenue
- 353.03 In Lieu of Taxes - Housing Authority
- 353.05 In Lieu of Taxes – Game & Parks

- 356.01 Deposit-Payments of Governmental Subdivisions Bonds and Coupons

- 357.01 School Funds - From Adjacent Counties
- 357.02 Fire Districts Funds - From Adjacent Counties
- 357.08 Cemetery Funds From Adjacent Counties
- 357.09 Irrigation Funds From Adjacent Counties

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CODE REVENUE SOURCE

MISCELLANEOUS REVENUE CODES

COUNTY TREASURER REVENUE CODES

360.01	Drivers License Fees
360.02	Motor Vehicle Registration Fees
360.03	Grain Permit Fees - 5%
360.04	Tax Sale Redemption Fees
360.05	Distress Warrant Fees
360.06	Tax Sale Fees
360.07	Advertising Fees
360.10	Snowmobile Registration Fees
360.11	Boat Registration Fees
360.12	Identification Card - Photo
360.13	Temporary Operator's License
360.14	Handicap Insurance Fees
360.15	Transporter License
360.16	Handicap Permits
360.17	Organ Tissue Donation
360.18	Title Fees collected by Treasurer
361.01	Homestead Exemption Commissions
361.02	Property Tax Relief Commissions
361.03	Sales Tax Commissions
361.04	Fee for Special Fuel Permits
361.05	City Sales Tax Commissions
361.06	Franchise Fees
361.07	Boat Commissions
361.08	Motor Vehicle Fee Commission
363.01	Property Tax Commissions
363.02	Special Assessment Tax Commissions
363.05	Irrigation Tax Commission
363.06	Drainage District Tax Commission
363.07	Motor Vehicle Tax Commission
363.08	Occupation Tax Commission
365.01	Miscellaneous Fees and Commissions
366.01	Special Use Permits

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CODE REVENUE SOURCE

COUNTY CLERK REVENUE CODES

370.01 Auto Title Fees

371.01 Filing and Recording Fees

371.02 Documentary Stamps - County Share

371.03 Miscellaneous Fees - County Clerk

371.04 Advertising Fees - Liquor License

371.05 Marriage Licenses

371.06 Political Filing Fees

371.07 Fence Viewing Fees

COUNTY CLERK OF DISTRICT COURT REVENUE CODES

380.01 Filing Fees - District Court

380.03 Court Cost Refunds - District Court

380.04 Court Reimbursements for Court Appointed Counsels

380.05 Miscellaneous Fees – District Court

381.01 Bail Bond Costs - 10%

383.00 Passport Fees

383.50 Work Release Fees

COUNTY COURT REVENUE CODES

390.01 Court Cost Refunds – County Court

390.02 Miscellaneous Fees – County Court

COUNTY ELECTION COMMISSIONER REVENUE CODES

393.01 Voter Registration

393.02 Election Costs Recovered

393.03 Political Filing Fees

393.04 Miscellaneous Fees – Election Commissioner

393.05 Voter Certification

COUNTY REGISTER OF DEEDS REVENUE CODES

394.01 Filing and Recording Fees

394.02 Documentary Stamps - County Share

394.03 Miscellaneous Fees - Register of Deeds

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CODE REVENUE SOURCE

COUNTY SHERIFF REVENUE CODES

395.01 County Sheriff - Service Fees
395.02 County Sheriff - Mileage
395.03 Law Enforcement Services -Contractual
395.04 Breath Analyzer Fees
395.05 Reimbursement - County and City Prisoners
395.07 Reimbursements - Other

395.01 County Sheriff - Service Fees
395.08 Fax Machine
395.10 Vehicle Inspection Account
395.11 Juvenile Holding Receipts
395.12 Juvenile Center Reimbursements
395.13 Handgun Application Fee
395.14 Finger Print Charge
395.15 Miscellaneous Fees - Sheriff
395.16 Sale of Abandoned Vehicle
395.17 House Arrest
395.18 Donations
395.19 Reimbursement of Services
395.20 Work Release Program
395.21 Sale of Commissary Items

COUNTY ATTORNEY REVENUE CODES

396.01 County Attorney Fees - Check Collection
396.04 Miscellaneous Fees - Attorney
396.05 Attorney Fees - Tax Foreclosures
396.06 Recovered Cost - Tax Foreclosures
396.07 Miscellaneous Reimbursements - Attorney
396.08 Pretrial Diversion

OTHER MISCELLANEOUS REVENUE CODES

398.01 Landfill - Commercial Fees
398.02 Garbage Disposal Fees
398.03 Recycling Fees

399.01 Airport Fees - Rentals
399.02 Airport Fees - Income
399.03 Airport Fees - Security
399.04 Airport Landing Fees
399.05 Airport Gas User Fees

402.01 Ambulance and Emergency Aid Fees
402.03 Ambulance Services - Contractual

403.01 Relief / Medical - Recoveries

404.01 Health Department - Program Receipts
404.04 Health Department - Special Program

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CODE REVENUE SOURCE

OTHER MISCELLANEOUS REVENUE CODES, CONTINUED

406.01	Vending Machines
406.02	Concession Stand - Commission
408.01	Emergency Management Fees
408.02	Emergency Management Classes
409.01	Sale of Maps and Publications
410.01	Surveyor Services
410.02	Plats
420.01	Machine Hire
420.30	Road - Cost Reimbursement
420.50	Road - Bid Deposits
420.60	Road - Overload Permits
420.70	Used Oil Collection
430.01	Permit - Culvert Under County Road
440.01	Data Processing Services
450.01	Microfilm
450.02	Photo Copy
450.03	Postage
450.04	Telephone/Communication Services
450.05	Internet Services
450.07	Fax
460.11	Law Library - Attorney's Contributions
460.12	Library Book Fines
470.01	Overload Fines - 25% - County Share
470.02	Overload Fines - 75% - State Share
470.04	Municipal Court Fines - City Violation
470.05	County Court Fines - Regular
470.06	District Court Fines - Regular
472.01	County Court Bond Forfeitures
472.02	District Court Bond Forfeitures
473.01	Unclaimed Court Witness Fees
473.03	Witness Fees Reimbursed
473.50	Probation Officer - Costs - District
474.02	Probation Officer - Costs - Juvenile
474.03	District Judge - Cost Reimbursements
474.04	Probation Officer - Miscellaneous Revenue
474.05	Intensive Supervision Probation
474.06	Community Service
474.07	Drug Testing Fee
474.50	Drug Court - Offender Drug Testing Fee
474.51	Drug Court - Supervision Fee

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CODE REVENUE SOURCE

OTHER MISCELLANEOUS REVENUE CODES, CONTINUED

475.01 Drug Law Enforcement - Sale - Conveyance Vehicle
475.02 Drug Law Enforcement - Forfeiture
475.03 Drug Law Enforcement - Proceeds - Confiscated Articles
475.04 Drug Law Enforcement Revenue - Attorney
475.05 Drug Law Enforcement Revenue - Sheriff

476.01 Proceeds - Estray Sale
476.02 Animal Control Fees

480.01 Weed Department Spraying Assessments
480.02 Weed Department Seed Cleaning
480.03 Weed Department Miscellaneous Revenue

490.00 Display Advertisements

490.01 Special Assessment -Water
490.02 Special Assessment -Paving
490.03 Special Assessment -Sewer
490.04 Special Assessment -Nuisance Cleanup

491.00 Special Assessment - Interest

500.01 Revenue from Leases and Rental Property
500.02 County Farm Revenue
500.03 Mining Royalty
500.04 Rental Revenue

501.01 Park and Recreation Revenue

502.01 Community Building Revenue
503.00 Fair / Arena Revenue

504.01 Bookmobile Revenue

505.01 Program Fees - Clients
506.05 Handi-Man Fees
506.06 Handi-Bus Fees
506.07 Housekeeper Fees
506.09 Senior Services Care Management

510.01 Interest on Investments
510.02 Interest on Investments - County Attorney
510.03 Interest on Investments - Clerk of District Court
510.04 Interest - Imprest Account
510.05 Interest on Investments - Sheriff
510.06 Dividends
510.07 Interest on Bond Funds
510.08 Interest on Investments -Special 1
510.09 Interest on Investments - Special 2

511.01 Gain or Loss from Sale of Investments
520.01 Proceeds from Sale of Bonds
520.02 Registered Warrants/Loans

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CODE REVENUE SOURCE

OTHER MISCELLANEOUS REVENUE CODES, CONCLUDED

530.01 Sale of Surplus Property - Fixed Equipment
530.02 Sale of Property - Land and Buildings
530.03 Sale of Surplus Property - Miscellaneous
530.04 Sale of Supplies
530.05 Sale of Materials
530.06 Sale of Commissary

531.01 Judgments and Settlements
531.02 Insurance Settlements
531.03 Insurance Dividend Refund
531.04 Insurance - COBRA Reimbursements
531.05 Workman Comp. Insurance Refund
531.06 Flex Plan Forfeitures

532.01 Refund of Prior Year Expenditures
532.02 Cancellation - Prior Year's Warrants
532.03 Refunds - Miscellaneous
532.04 Cancellation - Outstanding Checks
532.05 Petty Cash Reimbursements
532.06 Revenue Adjustment
532.07 Bank Service Fees

533.01 One-Time Revenue
534.01 Contributions and Donations

534.10 Lottery Ticket Sales
534.11 Keno - Interest

535.01 Grant / Loan Repayment #1
535.02 Grant / Loan Repayment #2
535.03 Grant / Loan Repayment #3

536.01 Grant / Loan Repayment

540.01 Miscellaneous Revenue

COUNTY HOSPITAL REVENUE CODES

570.01 Hospital Revenue

571.00 Intergovernmental Revenues
571.01 Medicare Revenues

573.00 Medical and Surgical Services
573.01 Clinic Services

575.00 Cafeteria Sales
576.00 Gift Shop Sales
579.00 Income/Gains from Investments

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COUNTY NURSING HOME REVENUE CODES

580.01 Nursing Home Revenue - Regular
580.02 Nursing Home Revenue - Private Care
580.03 Nursing Home Revenue - Miscellaneous

580.05 Sale of Supplies
580.06 Care Charges

COUNTY TRANSFERS

590.01 Transfers - Local Matching Funds
590.02 Transfers - Inter-fund
590.03 Transfers - Sinking Funds
590.04 Transfers - Closed Funds

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CODE REVENUE SOURCE

TAX REVENUE CODES

- 301.00 **MOTOR VEHICLE RENTAL TAX**
Taxes collected from a car rental company. Section 77-4501
- 302.00 **PROPERTY TAX REFUND**
Taxes collected for the reimbursement of property taxes. Section 77-1736.06
- 304.00 **MOTOR VEHICLE TAX**
Tax assessments levied upon the valuation of vehicles. Section 60-3,186
- 305.00 **REAL AND PERSONAL PROPERTY TAX**
Tax assessments levied upon the assessed valuation of all the taxable property, including both Real and Personal Property. Section 77-1601
- 306.00 **INTEREST ON TAXES**
Interest collected on delinquent taxes. Section 77-207
- 310.01 **INHERITANCE TAX**
Inheritance taxes assessed by court order. Section 77-2003
- 310.02 **INTEREST ON INHERITANCE TAX**
Interest at the rate of fourteen percent per annum shall be charged on Inheritance Taxes not paid within twelve months after the date of the death of the decedent. Section 77-2010
- 311.01 **SALES TAX - STATE SHARE**
Sales Tax collected by the County Treasurer as assessed by the State, amount to be remitted to the Tax Commissioner. County Treasurer shall also collect interest and penalties if sales tax is not paid within 30 days from purchase of motor vehicle. Section 77-2703
- 311.02 **SALES TAX - CITY SHARE**
Sales Tax collected by the County Treasurer as assessed by the cities authorized under State Statutes, amount to be remitted to the Tax Commissioner. Section 77-27,144
- 315.00 **LODGING TAX - COUNTY VISITOR PROMOTION**
Tax assessed on the county hotels/motels, amount to be remitted to Visitor Promotion fund. Section 81-1254
- 316.01 **WHEEL TAX**
Taxes collected by the County Treasurer as assessed by the cities authorized under State Statutes to tax vehicles owned and operated by residents of that city.
- 317.00 **SPECIAL ASSESSMENTS**
Special Assessments levied against property as provided under specific statutes for the project undertaken.
- 318.01 **OCCUPATION TAX**
Optional tax which a county may establish. Section 23-386

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LICENSE AND PERMIT REVENUE CODES

- 321.01 **TRAILER COURT - LICENSES**
Every owner, lessee or manager of land upon which are located, or to be located two or more trailers or mobile homes shall obtain a permit from the County Treasurer upon payment of an annual fee of five dollars - credit to General Fund. Section 77-3707
- 321.02 **GRAIN PERMITS - STATE SHARE**
Grain permit fee collected by the County Treasurer, acting as an agent for the Department of Motor Vehicles. Remitted to the State Treasurer for the Highway Cash Fund. Section 60-3,112
- 321.03 **NON-RESIDENT CARNIVAL OPERATOR PERMITS – STATE SHARE**
Permit fees collected by the County Treasurer for the operation of a carnival owned by non-residents of the State of Nebraska, amount to be remitted to the State Treasurer for the Highway Cash Fund. Section 60-384
- 321.04 **OVERSIZE PERMITS (TRUCKS)**
Permit fees collected by the County Treasurer for operating a motor vehicle (truck) which exceeds height, width and/or length limits set by law. Section 60-6,298
- 321.05 **BOAT REGISTRATION FEE - STATE SHARE**
The portion of boat registration fees remitted to the Game and Parks Commission. Sections 37-1214 and 37-1219.
- 321.06 **SPECIAL FUEL PERMITS - STATE SHARE**
The portion of special fuel permit fees remitted to the State Treasurer and deposited in the Highway Trust Fund. This would include diesel fuel, compressed fuel, and alternative fuel.
- 322.01 **DRIVERS LICENSE - STATE SHARE**
That portion of each of the original and renewal fees for operator's licenses, school permits, and learners permits that shall be remitted to the State Treasurer. Section 60-4,115
- 322.02 **IDENTIFICATION PHOTO - STATE SHARE**
That portion of each photo identification remitted to the State Treasurer. Section 60-4,181
- 323.01 **MOTOR VEHICLE LICENSE - STATE SHARE**
That portion of the motor vehicle license and registration fees remitted to the State Treasurer for the Highway Trust Fund. Section 60-3,190. The portion distributed for the Recreation Road Fund is contained in Revenue Code 323.02.
- 323.02 **MOTOR VEHICLE LICENSE - RECREATION ROAD**
That portion of Motor Vehicle license and registrations fees remitted to the State Treasurer for the Recreation Road Fund. Section 60-3,156
- 323.03 **SNOWMOBILE REGISTRATION FEE - STATE SHARE**
That portion of Snowmobile registration fees remitted to the State Treasurer for the State General Fund in the percentage prescribed in Section 60-3,217
- 323.04 **SNOWMOBILE SNOW TRAIL - STATE SHARE**
That portion of snowmobile registration fees remitted to the State Treasurer for the Nebraska Snowmobile Trail Cash Fund. Section 60-3,217

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LICENSE AND PERMIT REVENUE CODES, CONTINUED

- 323.06 **STATE LICENSE PLATE FEE**
The plate fee collected and remitted to the State Treasurer for deposit in the Highway Trust Fund. Section 60-3,102
- 323.07 **NEW TIRE FEE**
The \$1.00 fee on each tire of every new motor vehicle, trailer or semi-trailer sold at retail collected and remitted to the Department of Revenue. Section 81-15,162.
- 324.02 **TOBACCO LICENSE**
The fee collected for issuance of a license for the sale of tobacco within the county, outside of a municipality. The amount is to be credited to the School Fines and Licenses Fund. Section 28-1423 and 28-1426
- 324.03 **BEER AND LIQUOR LICENSE**
The fee collected for issuance of a license for the sale of beer and/or liquor within the county, outside of a municipality. The amount is to be credited to the School Fines and Licenses Fund. Section 53-124 and 53-138.01
- 325.01 **BUILDING PERMITS**
The fees collected for issuance of a building permit. Section 23-114.04
- 325.05 **ZONING FEES**
The fees collected related to zoning regulations. Section 23-114.04.
- 326.01 **WELLS AND SEPTIC TANK PERMITS**
Fees collected from sale of permits for septic tanks and wells. Section 23-114.04.
- 327.01 **AMUSEMENT LICENSE**
License fee collected by the County Treasurer for the operation of a roadhouse, dance hall, carnival show, amusement park or other place of public amusement in accordance with Sections 23-813 to 23-816.

FEDERAL REVENUE CODES

- 330.01 **ASAP PROGRAM**
Federal funds received for the administration of Alcoholic Safety Action Program.
- 330.30 **CRIME COMMISSION**
Federal funds received for administration of law enforcement programs.
- 330.32 **CRIMES AGAINST CHILDREN**
Federal funds received for administration of the Crimes Against Children grant.
- 330.50 **DEPARTMENT OF ROADS**
Federal funds received for administration of road projects.
- 330.60 **HEALTH PLANNING**
Federal funds received for administration of health planning programs.
- 330.70 **AIRPORT CONSTRUCTION**
Federal funds received for establishing airport facilities.

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FEDERAL REVENUE CODES, CONTINUED

- 330.80 **PARK AND RECREATION**
Federal funds received for establishing park and recreation facilities.
- 330.96 **JTPA - JOB TRAINING**
Federal funds received through the Department of Labor for job training.
- 331.01 **TITLE IV-D CHILD SUPPORT ENFORCEMENT – DISTRICT COURT**
Administrative costs received from Department of Health and Human Services for administering the certification of child support. Section 43-512.05
- 331.02 **TITLE IV-D CHILD SUPPORT ENFORCEMENT – ATTORNEY**
Administrative costs received from Department of Health and Human Services for administering the certification of child support. Section 43-512.05
- 331.85 **COUNTY SUPPORT COSTS - HEALTH & HUMAN SERVICES**
Federal funds received in reimbursement of county expenses related to Health & Human Services.
- 334.01 **EMERGENCY FLOOD RELIEF**
Federal funds received to recover from flood damage.
- 335.01 **FOREST RESERVE**
The Forest Reserve funds, annually paid into the State Treasury by the U.S. Government under an act of Congress approved June 30, 1906, for the benefit of the public school and public roads of such counties under the direction of the Commissioner of Education. Section 79-1044
- 336.01 **U.S. FISH AND WILDLIFE**
Funds received in accordance with U.S. Public Law 88-523.
- 337.01 **PUBLIC GRAZING LAND**
Monies received under the direction of the Commissioner of Education and apportioned to counties to help support and maintain a county school library. Section 79-1048
- 338.01 **U.S. ENTITLEMENT LANDS (PL 94-565 - Section 1 Payments)**
Federal funds received for non-taxable federally owned land, in accordance with Section I Public Law 94-565, for use in on-going county programs.
- 338.02 **U.S. ENTITLEMENT LANDS (PL 94-565 - Section 3 Payments)**
Federal funds received for non-taxable federally owned land, in accordance with Section III, Public Law 94-565, for distribution as required to local governments for use in on-going programs.
- 339.01 **FEDERAL GRANTS - OTHER**
Revenue of Federal Grants not listed elsewhere.
- 339.04 **COMMUNITY BLOCK GRANT**
Federal funds received to promote economic development.

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CODE REVENUE SOURCE

STATE REVENUE CODES

- 340.01 **STATE GRANTS**
Monies received from State Funds for various purposes.
- 342.03 **COUNTY INDIRECT ADMINISTRATION COSTS**
State funds received for expenses of the that are indirectly related to the administration of assistance programs (i.e., courthouse space, equipment purchases, etc.)
- 343.01 **STATE - APPORTIONMENT SCHOOLS**
Funds apportioned by the Commissioner of Education to be distributed to schools in the county. Sections 79-1037 and 79-1039
- 344.01 **HOMESTEAD EXEMPTION ALLOCATION**
The replacement revenue transferred to the county because of homestead exemptions allowed. County Treasurer distributes to political subdivisions. Section 77-3523
- 345.01 **STATE AID**
State aid allocated to the counties from sales and income taxes. Sections 77-27,136
- 345.02 **INSURANCE TAX ALLOCATION**
Funds distributed from the State Insurance Tax Fund to the counties. Section 77-913.
- 345.03 **AIRLINE TAX ALLOCATION**
Taxes on airline carriers distributed to the counties. Section 77-1250.
- 346.01 **PRO-RATE MOTOR VEHICLE ALLOCATION**
Funds distributed from the Motor Vehicle Tax Fund to the County Treasurer of each county, to be distributed to political subdivisions. Section 60-3,202
- 346.02 **CARLINE TAX ALLOCATION**
Taxes on rail carriers distributed to the counties. County Treasurer distributes to political subdivisions. Section 77-684
- 347.01 **HIGHWAY/STREET ALLOCATION**
These are the monthly receipts from the Highway Allocation Fund distributed by the State Treasurer. These revenues are to be used for road purposes and must be matched by local funds. Section 39-2508 and 39-2509
- 347.02 **INCENTIVE PAYMENTS - HIGHWAY**
These are payments to those counties which have a certified county highway superintendent in their employ. Section 39-2501 to 2505.
- 347.05 **MUNICIPALITY RELINQUISHED STREET FUNDS**
Funds relinquished by a municipality to the county for maintenance of roads. The county assumes responsibility for local matching funds. Section 39-2519

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OTHER INTERGOVERNMENTAL REVENUE CODES

- 351.01 **INTERLOCAL GOVERNMENT PAYMENTS**
Funds received by the county to perform a service for another unit of local government.
- 351.02 **CITY/VILLAGE STREET SHARE COUNTY ROAD LEVY (39-1904)**
The portion of road taxes which are levied by counties and distributed to cities or villages within the levying district. Sections 39-1904
- 351.03 **CITY/VILLAGE STREET SHARE TOWNSHIP LEVY (39-1522)**
The portion of road taxes which are levied by townships and distributed to cities or villages within the levying district. Sections 39-1522
- 353.01 **IN LIEU OF TAXES - 1957 AND PRIOR**
The state and other political subdivisions receive payments from public power districts in the same amount each year as was received in the year 1957, as provided by Article VIII, Section II of the Constitution of the State of Nebraska, and Sections 70-651.01 and 70-651.02.
- 353.02 **IN LIEU OF TAXES - 5% GROSS REVENUE**
Every public corporation and political subdivision of the state, which is organized primarily to provide and sell electricity at retail within incorporated cities or villages, shall on or before April 1 of each year pay to the County Treasurer of the county in which the city or village may be located, a sum equivalent to five percent of the gross revenue derived by it during the preceding calendar year from retail sales of electricity, less an amount equivalent to the amount paid by such public corporation in lieu of taxes in the 1957 calendar year with respect to its properties in such city or village. Sections 70-651.03 and 70-651.04.
- 353.03 **IN LIEU OF TAXES - HOUSING AUTHORITY**
All payments made by a housing authority project in lieu of taxes made to any city, village, or political subdivision of the state shall be distributed to the political subdivisions, in such proportion that each political subdivision will receive from the total payment the same proportion as this ad valorem tax rate bears to the total ad valorem tax which would be levied by each political subdivision against the properties of the housing authority if the same were not exempt from taxation. Section 71-1590.
- 356.01 **DEPOSIT - PAYMENTS OF GOVERNMENTAL SUBDIVISION BONDS AND COUPONS**
Monies deposited with the County Treasurer by the treasurers of cities and villages, and other governmental subdivisions, for payment of principal and interest on their bonded debts.
- 357.02 **FIRE DISTRICT FUNDS - FROM ADJACENT COUNTIES**
Funds received from surrounding counties in which fire district lines cross. These adjacent counties will levy and collect taxes on property common to that county and the fire district, and transfer such taxes collected to the fire district's administering county.

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MISCELLANEOUS REVENUE CODES

COUNTY TREASURER REVENUE CODES

- 360.01 **DRIVER'S LICENSE FEES**
That portion of the original and renewal fees collected for operator's licenses, school permits, and learner permits credited to the General Fund. Section 60-4,115
- 360.02 **MOTOR VEHICLE REGISTRATION FEES**
That portion of the fees collected for the registration of vehicles credited to the General Fund. Section 60-3,141
- 360.03 **GRAIN PERMIT FEES**
The county acting as agents for the Department of Motor Vehicles in collection of special permit fees shall retain five percent of each fee collected. Section 60-3,142
- 360.04 **TAX SALE REDEMPTION FEES**
The owner or occupant of any land sold for taxes or any person having a lien thereupon or interest therein, may redeem the same at any time before the delivery of tax deed by the county treasurer by paying the county treasurer the sum mentioned in the tax sale certificate with interest. Section 77-1825
- 360.05 **DISTRESS WARRANT FEES**
Fees collected for issuing distress warrants. Section 77-1720
- 360.06 **TAX SALE FEES**
Fees collected by the county treasurer for issuing tax deeds or tax sale certificates on real property. Section 77-1823
- 360.07 **ADVERTISING FEES**
The fee collected against each description of lands or lots to defray the expenses of advertising delinquent real property taxes. Section 77-1804.
- 360.10 **SNOWMOBILE REGISTRATION FEES**
That portion of the registration fee allowed as a county treasurer's fee for the registration of snowmobiles. Section 60-3,217
- 361.01 **HOMESTEAD EXEMPTION COMMISSIONS**
Commission of one percent on the amount received for Homestead Exemption Allocations, commission is deposited in the General Fund. Section 77-3523
- 361.03 **SALES TAX COMMISSIONS**
Commission on the amount collected for sales and use tax as reimbursement for the cost of collecting the tax. Section 77-2708
- 363.01 **PROPERTY TAX COMMISSIONS**
Commissions received for services rendered to other governmental subdivisions and agencies. Section 33-114
- 363.02 **SPECIAL ASSESSMENT TAX COMMISSIONS**
Commissions on special assessments collected for cities and villages. Section 33-114
- 365.01 **MISCELLANEOUS FEES AND COMMISSIONS**
All other fees and commissions collected by the County Treasurer not listed elsewhere.

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COUNTY CLERK REVENUE CODES

- 370.01 **AUTO TITLE FEES**
Fees earned for the issuance of titles and notation of liens on certificates of title. Section 60-154
- 371.01 **FILING AND RECORDING FEES**
Fees collected for the recording and filing of various instruments. Section 33-109
- 371.02 **DOCUMENTARY STAMPS –COUNTY SHARE**
Fees collected on the documentary stamp tax imposed on real property transfers. Section 76-903
- 371.03 **MISCELLANEOUS FEES - COUNTY CLERK**
All fees and revenues collected by the County Clerk not listed elsewhere.
- 371.04 **ADVERTISING FEES - LIQUOR LICENSE**
Fees received for the advertising of applicants for liquor licenses. Section 53-134
- 371.05 **MARRIAGE LICENSES**
Fees received for the issuance of a marriage license. Section 33-110
- 371.06 **POLITICAL FILING FEES**
Fees received for the filing of candidates for political office. Section 32-608

COUNTY CLERK OF THE DISTRICT COURT REVENUE CODES

- 380.01 **FILING FEES - DISTRICT COURT**
Fees received by the Clerk of the District Court. Section 33-106
- 380.03 **COURT COSTS REFUNDS - DISTRICT COURT**
Court costs recovered through district court proceedings and returned to the county.
- 380.05 **MISCELLANEOUS FEES - DISTRICT COURT**
All other fees and revenue collected by the Clerk of District Court not listed elsewhere.
- 381.01 **BAILBOND COSTS - 10%**
Fees received on the bonds issued by the district court. Section 29-901
- 383.00 **PASSPORT FEES**
Fees received for the issuance of passports.

COUNTY COURT REVENUE CODES

- 390.01 **COURT COSTS REFUNDS – COUNTY COURT**
Court costs recovered through court proceedings and returned to the county.
- 390.02 **MISCELLANEOUS FEES – COUNTY COURT**
All other fees and revenue collected by the County Court not listed elsewhere.

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COUNTY ELECTION COMMISSIONER REVENUE CODES

- 393.01 **VOTER REGISTRATION LISTS**
Monies collected by the Election Commissioner from the sale of voter registration lists.
- 393.02 **ELECTION COSTS RECOVERED**
Monies received from political subdivisions on a proportionate basis to offset expenses incurred by the county in holding elections.
- 393.04 **MISCELLANEOUS FEES – ELECTION COMMISSIONER**
All other fees and revenue collected by the Election Commissioner not listed elsewhere.
- 393.05 **VOTER CERTIFICATION**
Fees received by the Election Commissioner for issuing a certificate of registration to a registered voter. Section 32-316

COUNTY REGISTER OF DEEDS REVENUE CODES

- 394.01 **FILING AND RECORDING FEES**
Fees received by the Register of Deeds for the recording and filing of various instruments. Section 33-130.
- 394.02 **DOCUMENTARY STAMPS – COUNTY SHARE**
Fees collected on the documentary stamp tax imposed on real property transfers. Section 76-903
- 394.03 **MISCELLANEOUS FEES - REGISTER OF DEEDS**
All other fees and revenue collected by the Register of Deeds not listed elsewhere.

COUNTY SHERIFF REVENUE CODES

- 395.01 **COUNTY SHERIFF SERVICE FEES**
Fees received by the County Sheriff for various services. Section 33-117
- 395.02 **COUNTY SHERIFF - MILEAGE**
Mileage costs collected for serving writs in a county owned car. Section 33-117
- 395.03 **LAW ENFORCEMENT SERVICES -CONTRACTUAL**
Funds collected from municipalities that have contracted with the County for consolidated law enforcement services. Section 29-215.
- 395.04 **BREATH ANALYZER FEES**
Fees collected for administering breath analyzer tests.
- 395.05 **REIMBURSEMENT - COUNTY AND CITY PRISONERS**
Use this account to record payments from county and city governments for the care, feeding and maintenance of all city/federal prisoners.
- 395.10 **VEHICLE INSPECTIONS**
Fees received for inspecting vehicle identification numbers for vehicle titling. Section 60-158
- 395.13 **HANDGUN APPLICATION FEE**

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Fee received for conducting a criminal history record check prior to purchasing a handgun.
Section 69-2404

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COUNTY SHERIFF REVENUE CODES, CONTINUED

- 395.15 MISCELLANEOUS FEES - SHERIFF
All other fees and revenue collected by the County Sheriff not listed elsewhere.
- 395.16 SALE OF ABANDONED VEHICLE
Proceeds from the sale of vehicles left in abandonment and sold at public auction. Proceeds held in trust for two years. Section 60-1905
- 395.20 WORK RELEASE PROGRAM
Money collected for boarding of the prisoner and other travel and incidental expenses of the prisoner enrolled in a work release program. Section 47-404

COUNTY ATTORNEY REVENUE CODES

- 396.01 COUNTY ATTORNEY FEES - CHECK COLLECTION
Fees received by County Attorney for collecting insufficient fund checks. Section 28-611
- 396.04 MISCELLANEOUS FEES - ATTORNEY
All other fees and revenue collected by the County Sheriff not listed elsewhere.

OTHER MISCELLANEOUS REVENUE CODES

- 398.01 LANDFILL - COMMERCIAL FEES
Fees collected from commercial haulers, from disposal of trees, etc.
- 398.02 GARBAGE DISPOSAL
Revenues received from operating a garbage disposal plant or solid wasted disposal area. Sections 23-379
- 398.03 RECYCLING FEES
Revenues received from operating a recycling operation.
- 399.01 AIRPORT FEES - RENTALS
Landing fees, hangar rent, sale of aviation fuel, oil, etc., collected by airport authority.
- 399.02 AIRPORT FEES - INCOME
Income received from the sale of hay, alfalfa, and other crops harvested from land within the boundaries of an aviation facility.
- 402.01 AMBULANCE AND EMERGENCY AID FEES
Fees charged for providing ambulance and emergency aid services. Section 13-303
- 406.01 VENDING MACHINES
Commission received from vendors on pop, candy, cigarette and other vending machines (including pay phone commissions) located on or within county owned or leased property.
- 408.01 EMERGENCY MANAGEMENT FEES
Fees or revenue received by Emergency Management function for services other than grants.
- 409.01 SALE OF MAPS AND PUBLICATIONS
Fees collected for the sale of maps and publications.

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OTHER MISCELLANEOUS REVENUE CODES, CONTINUED

- 410.01 **SURVEYOR SERVICES**
Fees received by the County Surveyor for surveying. Section 33-116.
- 410.02 **PLATS**
The reimbursement through assessments or direct suit for cost incurred by the clerk for the expense of a plat, including surveying and recording of said plat for subdivided land where owners fail to submit plat for recording. Section 17-424
- 420.01 **MACHINE HIRE**
Rental charges to use county equipment and machinery for the preparation of land owned by private individuals, such as terracing, ditch digging, grading, etc. Section 23-345
- 430.01 **PERMIT-CULVERT UNDER COUNTY ROAD**
Fee collected for a permit to lay an irrigation or drainage culvert under a road which is part of the county road system.
- 440.01 **DATA PROCESSING SERVICES**
Fees received for processing data of other county functions or providing services.
- 450.01 **MICROFILM**
Monies received from any users of microfilming services.
- 450.02 **PHOTO COPY**
Charges or fees collected from the use of the copy machine.
- 450.03 **POSTAGE**
Monies collected for reimbursement of postage costs incurred by various county functions.
- 450.04 **TELEPHONE/COMMUNICATION SERVICES**
Reimbursements from other funds or non-county agencies for telephone calls and other communication services provided.
- 450.07 **FAX**
Monies collected from the use of the fax machine.
- 470.01 **OVERLOAD FINES - 25% COUNTY SHARE**
Fines and penalties for violation of laws prohibiting the overloading of vehicles used upon public roads and highways shall be placed as follows: Seventy-five percent in a fund for state highways, and twenty-five percent to the County General Fund where the fine or penalty is paid as provided by Article 7, Section 5, of the Constitution of the State of Nebraska.
- 470.02 **OVERLOAD FINES - 75% STATE SHARE**
Fines and penalties for violation of laws prohibiting the overloading of vehicles used upon public roads and highways shall be placed as follows: Seventy-five percent in a fund for state highways, and twenty-five percent to the County General Fund where the fine or penalty is paid as provided by Article 7, Section 5, of the Constitution of the State of Nebraska.
- 470.04 **MUNICIPAL COURT FINES - CITY VIOLATIONS**
Fines collected by the court system on municipal ordinance violations. These funds are credited to the school district general fund where the violation took place. Section 79-1034

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- 470.05 **COUNTY COURT FINES - REGULAR**
Regular fines collected by the county court system. These funds are credited to the school fines and license fund for distribution to the schools in the county. Section 79-1034
- 470.06 **DISTRICT COURT FINES - REGULAR**
Regular fines collected by the district court system. These funds are credited to the school fines and license fund for distribution to the schools in the county. Section 79-1034
- 472.01 **COUNTY COURT BOND FORFEITURES**
Funds received from the forfeiture of posted bonds by the County Court. These funds are credited to the school fines and license fund for distribution to the schools in the county.
- 472.02 **DISTRICT COURT BOND FORFEITURES**
Funds received from the forfeiture of posted bonds by the Clerk of the District Court. These funds are credited to the school fines and license fund for distribution to the schools in the county.
- 473.01 **UNCLAIMED COURT WITNESS FEES**
Funds received from the Clerk of the District Court or County Court for unclaimed witness fees. These funds are credited to the school fines and license fund for distribution to the schools in the county. Section 33-140.02
- 475.01 **DRUG LAW ENFORCEMENT - SALE - CONVEYANCE VEHICLE**
Proceeds from the sale of vehicles impounded as conveyance vehicles of drugs and not claimed which are then sold at public auction. These funds are credited to the school fines and license fund for distribution to the schools in the county. Section 28-1439.02
- 476.01 **PROCEEDS - ESTRAY SALE**
Proceeds from the sale of estray stock and animals. Sections 54-304 and 54-415
- 480.01 **WEED DEPARTMENT SPRAYING ASSESSMENTS**
Money collected by the Noxious Weed Control function for services rendered for spraying and controlling noxious weeds. Section 2-958
- 480.02 **WEED DEPARTMENT SEED CLEANING**
Monies collected by the Noxious Weed Control function for services rendered for seed cleaning. Section 2-958
- 480.03 **WEED DEPARTMENT MISCELLANEOUS REVENUE**
All other revenues received by Noxious Weed Control function not listed elsewhere.
- 490.01-04 **SPECIAL ASSESSMENTS - CITY/VILLAGE**
Special assessments collected by the County Treasurer certified by cities and villages for improvements of water systems, paving, sewers and sidewalks.
- 491.01 **INTEREST - SPECIAL ASSESSMENTS**
Interest collected by the County Treasurer on special assessments certified by cities and villages for improvements of water systems, paving, sewers and sidewalks.

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OTHER MISCELLANEOUS REVENUE CODES, CONTINUED

- 500.01 **REVENUE FROM LEASES AND RENTAL PROPERTY**
Rental payments or proceeds received from the use of county property or other assets. Section 23-107.01
- 501.01 **PARK AND RECREATION REVENUE**
Revenue received from the operation of park and recreational activities. Section 13-304
- 502.01 **COMMUNITY BUILDING REVENUE**
Revenues received from the operation of a community activity facility, including fees, rentals, and concessions. Section 23-2903
- 504.01 **BOOKMOBILE REVENUE**
Revenues received from the operations of a bookmobile such as payment for lost books, and fines.
- 510.01 **INTEREST ON INVESTMENTS**
Interest earnings collected on investment activity of the county.
- 511.01 **GAIN OR LOSS FROM SALE OF INVESTMENTS**
Gain or loss from the sale of investments. Do not include any earning attributable to interest.
- 520.01 **PROCEEDS FROM SALE OF BONDS**
Proceeds received on sale of bonds issued for capital project costs.
- 520.02 **REGISTERED WARRANTS/LOANS**
Proceeds received from registering a warrant. Section 23-160.01
- 530.01 **SALE OF SURPLUS PROPERTY - FIXED EQUIPMENT**
Proceeds from sale of property declared surplus by the county, i.e., office machines, furniture, automobiles, machinery, etc. Section 23-3115
- 530.02 **SALE OF PROPERTY - LAND AND BUILDINGS**
Proceeds from sale of county owned land or buildings.
- 530.03 **SALE OF SURPLUS PROPERTY - MISCELLANEOUS**
Proceeds from the sale of miscellaneous property declared surplus by the county, i.e., bridge planks, grader blades, etc. Section 23-3115
- 531.01 **JUDGMENTS AND SETTLEMENTS**
An amount collected by the county as the result of a court decision.
- 531.02 **INSURANCE SETTLEMENTS**
An amount collected by the county from insurance proceeds.
- 532.01 **REFUND OF PRIOR YEAR EXPENDITURES**
Refund or recovery of any expenditure made in a prior period. Credit appropriate fund from which expenditures were originally made.
- 533.01 **ONE-TIME REVENUE**
Revenue received as a non-recurring collection.

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- 534.01 CONTRIBUTIONS AND DONATIONS
All revenue received as a result of a gift, pledge, grant or bequest from private sources.
- 540.01 MISCELLANEOUS REVENUE
Use this account to identify all other revenues not categorized elsewhere.
- 570.01 HOSPITAL REVENUE
Use this account to record all revenue from county hospital operations.
- 580.01 NURSING HOME REVENUE - REGULAR
Use this account to record all revenue from County Nursing Home Operations.
- 590.01 TRANSFER - LOCAL MATCHING FUNDS
Monies received in grant project funds as the local matching requirements of the grant award.
- 590.02 TRANSFERS - INTER-FUND
Monies received from another fund.