

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Accounting and Budgeting System for Nebraska Counties

CHAPTER 3

Fund Accounts

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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.

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.)

SECTION A
NUMERICAL FUND CODES

<u>CODE</u>	<u>DESCRIPTION</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
0500	Emergency Bridge
0600	Federal Aid - Roads
0650	Road / Bridge Buyback Program
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
0942	Communication Tower
0945	Geographical Information System
0947	Information Technology
0950	Equipment Sinking
0960	Planning and Zoning
0970	Public Works Fund
0980	Child Support Agreement - Clerk of District Court
0985	Child Support Agreement - County Attorney
0990	Visitor Promotion Fund
0995	Visitor Improvement Fund
1000	Fair Operating Fund
1025	Fair Sinking Fund
1050	Extension Office
1100	Reappraisal
1150	Register Deeds Preservation and Modernization Fund
1200	Employment Security Act Fund

SECTION A

NUMERICAL FUND CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<u>0200-2999</u>	<u>SPECIAL REVENUE FUNDS (Continued)</u>
1225	Retirement Fund
1250	Health Savings Fund
1275	Insurance Fund
1280	Liability Claim Reserve
1285	Sick / Vacation Claim Reserve
1500	Relief/Medical Fund
1700	Institutions Fund
1800	Horse Arena
1900	Veterans' Aid Fund
2000	Library Fund 1
2001	Library Fund 2
2050	Bookmobile
2100	Culture and Recreation
2200	Handi-Bus Fund
2250	Senior Citizen Service Center
2255	Senior Citizen Services Savings
2320	Opioid Recovery Fund
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
2411	Federal Drug Law Enforcement 2
2420	DARE
2430	Canine (K-9)
2435	House Arrest Fund
2500	Federal Grants
2501	Federal Grant Fund #1
2502	Federal Grant Fund #2
2503	Federal Grant Fund #3
2504	Federal Grant Fund #4

SECTION A
NUMERICAL FUND CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<u>0200-2999</u>	<u>SPECIAL REVENUE FUNDS (Continued)</u>
2512	Victim's Assistance Programs (Federal Grants and Others)
2516	Crime Against Child Grant
2517	Federal Asset Forfeiture
2575	Disaster Fund
2580	COVID American Rescue Plan
2581	Coronavirus Response and Relief Supplemental Appropriations Fund
2585	Local Assistance and Tribal Consistency Fund
2605	Community Development Grant
2606	Community Development Block Grant #2
2607	Community Development Block Grant #3
2608	Community Development Block Grant #4
2650	Recovery Zone Rebate Fund
2680	Employee Recognition Fund
2700	Inheritance Tax Fund
2710	Gaming Tax Fund
2750	Sinking Fund
2800	Lottery Fund
2850	Keno Lottery
2860	Keno Reserve
2900	Health Department Fund
2910	911 Emergency Management
2913	911 Wireless Service Fund
2914	911 Wireless Service Holding Fund
2915	Emergency Management
2918	Regional Emergency Management Fund
2930	Law Enforcement Range
2940	Law Enforcement Center
2960	Law Enforcement – Operating
2962	Law Enforcement – Special Project
2965	Commissary Fund
2966	Dive and Rescue Team
2970	Juvenile Facility – Operations
2975	Juvenile Services
<u>3000-3999</u>	<u>DEBT SERVICE FUNDS</u>
3000	Courthouse Bond
3100	Hospital Bond

SECTION A

NUMERICAL FUND CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<u>3000-3999</u>	
<u>DEBT SERVICE FUNDS (Continued)</u>	
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 PROJECT FUNDS</u>	
4000	Courthouse Building
4003	City/County Building
4010	Handicapped Accessibility Fund
4020	Infrastructure Damage/Disaster
4025	Fair Building Fund
4050	County Buildings
4200	Jail/Correctional Complex Fund
4400	Museum Building Fund
4600	Other Capital Projects Funds
4700	Flood Control
<u>5000-5599</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
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

SECTION A

NUMERICAL FUND CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<u>5900-5999</u>	
	<u>INTERNAL SERVICE FUNDS</u>
5900	Internal Service Fund
5905	Central Communications
<u>6000-9799</u>	
	<u>TRUST AND AGENCY FUNDS</u>
<u>6000-6099</u>	
	<u>STATE</u>
6000	State DMV Fees
6001	State General
6003	Overload Fines
6009	State Sales Tax
6021	New Tire Fee
6022	Retail / Miscellaneous Sales Tax
6026	Boat Sales Tax
6027	ATV Sales Tax
6030	Sobriety Program Permit
<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
<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

SECTION A
NUMERICAL FUND CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<u>7700-7899</u>	<u>FIRE DISTRICTS</u>
7700	General
7800	Sinking
7820	Bond
7880	MFO Mutual Finance Organization
<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
8750	Improvement District
<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)

SECTION A
NUMERICAL FUND CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<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
9460	Airport Authority – Capital
9480	Joint Public Agency
<u>9500-9599</u>	<u>HOLDING FUNDS</u>
9501	Redemption
9502	Partial Payments
9503	Homestead Allocation
9504	Property Tax Credit
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)
9510	Nameplate Capacity Tax
9511	Tentative Inheritance Tax
9512	Estray
9513	Abandoned Motor Vehicle
9514	U.S. Entitlement Funds - (PL94-565, Sec. 3)
9515	Undistributed Tax
9516	Personal Property Tax Credit
9517	Tax Abatement Fund
9518	Refund
9519	Victim Restitution Fund
9520	School Tax Credit Holding Fund
9522	Insurance Fund
9523	Advertising
9524	Sales Tax Fund
9540	Petty Cash Fund
9550	Unclaimed Property
9560	Clearinghouse Fund
9570	Deposit Holding Fund

SECTION B

CITATIONS AND DEFINITIONS

GENERAL FUND: To account for all revenues and expenditures not allocated to another fund, financing the principal 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, including State tax receipts, and expenditures of such monies 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 monies 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 VISITOR PROMOTION FUND

Statutory Citation: Sections 81-3702, 81-3716, and 81-3717.

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 VISITOR IMPROVEMENT FUND

Statutory Citation: Sections 81-3702, 81-3716, and 81-3717.

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.

1200 EMPLOYMENT SECURITY ACT FUND

Purpose: To account for monies 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.

SECTION B

CITATIONS AND DEFINITIONS

SPECIAL REVENUE FUNDS (Continued)

- 1275 INSURANCE FUND
 Statutory Citation: Section 13-1619.
 Purpose: To account for insurance reserves and the expenditure of such funds for the operation of a self-insured employee benefit plan.
- 1500 RELIEF/MEDICAL FUND
 Purpose: To account for monies 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 monies allocated for the county's share of the cost for patient care at state institutions for residents of the county.
- 1900 VETERANS' AID FUND
 Statutory Citation: Section 80-409.
 Purpose: To account for taxes levied and collected to provide food, shelter, fuel, transportation, 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 monies received and expended to improve, initiate or continue public transportation service in non-urbanized areas.
- 2320 OPIOID RECOVERY FUND
 Statutory Citation: Section 71-2490.
 Purpose: To account for settlements received and expenditure of such funds in accordance with the terms of any verdict, judgment, compromise, or settlement.
- 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.

SECTION B

CITATIONS AND DEFINITIONS

SPECIAL REVENUE FUNDS (Continued)

- 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 principal 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.

SECTION B

CITATIONS AND DEFINITIONS

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 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.

4100 HOSPITAL BUILDING FUND

Statutory Citation: Section 23-3501.

Purpose: To account for bond proceeds and expenditures for the purpose of constructing or 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 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.

SECTION B

CITATIONS AND DEFINITIONS

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.

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.

SECTION B

CITATIONS AND DEFINITIONS

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.