

NEBRASKA AUDITOR OF PUBLIC ACCOUNTS

Accounting and Budgeting System for Nebraska Counties

CHAPTER 4 Receipt 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.

SECTION A

NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
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271.00	Net Fund Balance
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TAX REVENUE CODES

301.00	Motor Vehicle Rental Tax
302.00	Centrally Assessed Property Tax (Last two digits can be utilized to identify tax year)
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
309.50	Redemption Payments
310.01	Inheritance Tax
310.02	Interest on Inheritance Tax
310.03	Penalty 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 – Penalty Boats
313.03	Sales Tax – Interest
313.04	Sales Tax – Interest Boats
313.12	Sales Tax – Miscellaneous
313.14	Sales Tax – Prepaid Phone Card Surcharge
313.20	Sales Tax – ATV
313.25	Sales Tax – ATV City Share
313.26	Sales Tax – ATV County Share
314.00	911 Tax
314.01	911 Tax –Company 1
314.02	911 Tax –Company 2
315.00	Lodging Tax - County Visitor Promotion
315.01	Gaming Tax
315.02	Cash Device Tax
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
317.50	Special Assessments - Interest
317.51	Special Assessments - Interest - Water - City/Village
317.52	Special Assessments - Interest - Paving Assessments

SECTION A **NUMERICAL REVENUE CODES**

<u>CODE</u>	<u>DESCRIPTION</u>
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
318.02	Occupation Tax – Liquor
319.00	Occupation Tax Interest

LICENSE AND PERMIT REVENUE CODES

320.00	Motor Vehicle – State Share
320.01	Snowmobile –State Share
320.02	In Lieu of Property –State Share
320.03	Drivers License –State Share
320.04	DMV Drivers License –State Share
320.06	Highway Cash Overload Fines –State Share
320.08	Snowmobile Trail –State Share
320.09	SPP Fee
320.10	State General SPP Fee
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)
321.06	Special Fuel Permits - State Share
322.01	Certificate of Title & Liens - State Share
322.02	Consumer Protection Division - State Share
322.03	State Patrol Cash Fund – State Share
322.04	Motor Vehicle Industry Licensing Fund – State Share
322.05	DMV Titles – State Share
323.07	Tire Fee – State Share
324.02	Tobacco License
324.03	Beer and Liquor License
324.10	Locksmith 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

FEDERAL REVENUE CODES

330.01	ASAP – Alcoholic Safety Action Program
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SECTION A

NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
330.21	R-Step Program
330.27	Sex Offender Assist Program
330.28	See Something Say Something
330.30	Crime Commission
330.31	Truancy Program
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
330.38	Highway Safety
330.39	Federal Drug Forfeitures
330.40	Federal Prisoners
330.45	Social Security Administration Finders Fee
330.47	Immigration and Customs Enforcement (ICE)
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
332.50	COBRA ARRA Adjustment
333.01	Energy Grant
333.50	Election Equipment Grant
334.01	Emergency Flood Relief
334.02	Natural Disaster -1
334.03	Natural Disaster -2
335.01	Forest Reserve – Title I
335.02	Forest Reserve – Title III
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

SECTION A

NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
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
339.09	Emergency Management Grant -#3
339.10	Emergency Response Grant
339.20	Cares Act
339.25	American Rescue Plan Act
339.50	Public Transportation - Dept. of Roads (Handi Bus)

STATE REVENUE CODES

340.01	State Grants
340.10	Library Grants
340.20	State Natural Disaster
340.30	Visitor Promotion 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
341.50	Housing Parole Violators Reimbursement
341.70	Indigent Defense Reimbursement
341.80	Juvenile Services Grant
341.81	Community Based Aid Grant
341.82	Enhanced Community Based Aid Grant
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
344.06	Property Tax Credit – Schools
344.10	Personal Property Tax Credit –Locally Assessed
344.11	Personal Property Tax Credit –Public Service Co
344.12	Personal Property Tax Credit -Railroads
345.01	State Aid

SECTION A

NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
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
346.05	Nameplate Capacity Tax –Wind Energy
347.01	Highway/Street Allocation
347.02	Incentive Payments (Re: Highway Superintendent)
347.04	Motor Vehicle Sales Tax
347.05	Municipality Relinquished Street Funds
347.08	State Easements
347.10	Road/Bridge Project Costs
347.11	Surveying Fees
347.50	Highway/Street Buyback Program (STP)
347.60	Highway Bridge Buyback Program (HBP)
348.10	Wildlife Management (Game & Parks Commission)
348.11	Roadside Seeding (Game & Parks Commission)
349.02	Marijuana Tax
349.50	Hazard Mitigation
349.55	E911 Payments
349.60	911 Enhanced Wireless Service
349.70	E-Citations Grant

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
352.01	Interlocal Government Shared Services #1
352.02	Interlocal Government Shared Services #2
352.03	Interlocal Government Shared Services #3
352.04	Interlocal Government Shared Services #4
352.60	Interlocal Government 911 Services
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
353.10	In Lieu of Taxes - Voluntary

SECTION A

NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
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
357.06	SID Funds – From Adjacent Counties
357.08	Cemetery Funds From Adjacent Counties
357.09	Irrigation Funds From Adjacent Counties

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
360.35	Insufficient Fund Fees
361.01	Homestead Exemption Commissions
361.02	Property Tax Credit 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
361.09	Nameplate Capacity Tax Commission
361.10	ATV Sales Tax Commissions
361.11	Personal Property Tax Credit Commissions
361.12	School District Tax Credit Commissions
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

SECTION A NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
366.01	Special Use Permits

COUNTY CLERK REVENUE CODES

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
371.08	Game & Park Permit Fees
371.09	Passport Picture Fees

COUNTY ASSESSOR REVENUE CODES

375.05	Tax Record Copy Fees
375.08	Subscription 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
380.06	Alcohol / Drug Testing – District Court
380.07	Guardian Ad Litem Fees
381.01	Bail Bond Costs - 10%
383.00	Passport Fees
383.50	Work Release Fees
383.60	Pretrial Release
383.70	Problem Solving Fees – District Court

COUNTY COURT REVENUE CODES

390.01	Court Cost Refunds – County Court
390.02	Miscellaneous Fees – County Court
390.03	Alcohol / Drug Testing – 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

SECTION A

NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
394.01	Filing and Recording Fees
394.02	Documentary Stamps - County Share
394.03	Miscellaneous Fees - Register of Deeds

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
395.06	Accident Report Copies
395.07	Reimbursements - Other
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
395.22	Inmate Reimbursement Medical
395.23	Donations -Shop by a Cop
395.24	Donations -K-9 Dog
395.25	Donations -Other
395.26	Sale of Visiting or Phone Cards
395.27	Commission from the Sale of Commissary

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

COUNTY JAIL REVENUE CODES

397.05	Reimbursement - County and City Prisoners
397.14	Finger Print Charge
397.17	House Arrest
397.19	Reimbursement of Services
397.20	Work Release Program
397.21	Sale of Commissary Items
397.22	Inmate Reimbursement Medical
397.23	Sale of Telephone Cards
397.24	Sale of Hygiene Items
397.25	Sale of Miscellaneous Items

SECTION A NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
<u>OTHER MISCELLANEOUS REVENUE CODES</u>	
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
406.01	Vending Machines
406.02	Concession Stand – Commission
406.50	ATM Machine Transaction Fees
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
450.06	Electronic Photo Copy
450.07	Fax
460.11	Law Library - Attorney's Contributions
460.12	Library Book Fines
470.01	Overload Fines - 25% - County Share

SECTION A

NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
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
470.07	State Fines
472.01	County Court Bond Forfeitures
472.02	District Court Bond Forfeitures
472.03	Court Forfeitures
473.01	Unclaimed Court Witness Fees
473.03	Witness Fees Reimbursed
473.05	Jury Duty 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
474.52	Drug Court - Donations
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
490.05	Special Assessment –Street Improvement
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
501.02	Park and Recreation Rental Revenue

SECTION A

NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
502.01	Community Building Revenue
502.05	Tower Engineering Fees
503.00	Fair / Arena Revenue
503.02	Horse Show
503.05	Extension Rental
504.01	Bookmobile Revenue
505.01	Program Fees - Clients
505.02	Program Fees – Clients 2
506.02	Tower Escrow
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
510.10	Interest on Investments – Special 3
510.11	Interest on Investments – Special 4
510.12	Interest on Investments – Special 5
511.01	Gain or Loss from Sale of Investments
520.01	Proceeds from Sale of Bonds
520.02	Registered Warrants/Loans
520.10	Repayment of Loaned Funds
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
530.07	Sale of Phone Cards
530.08	Sale of Miscellaneous Items
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
531.07	Insurance Premiums
532.01	Refund of Prior Year Expenditures
532.02	Cancellation - Prior Year's Warrants

SECTION A

NUMERICAL REVENUE CODES

<u>CODE</u>	<u>DESCRIPTION</u>
532.03	Refunds - Miscellaneous
532.04	Cancellation - Outstanding Checks
532.05	Petty Cash Reimbursements
532.06	Revenue Adjustment
532.07	Bank Service Fees
532.08	Joint Public Hearing Reimbursements
533.01	One-Time Revenue
534.01	Contributions and Donations
534.02	Specific Donations
534.10	Keno / 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
540.01	Miscellaneous Revenue
579.00	Income/Gains from Investments

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

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

SECTION B

CITATIONS AND DEFINITIONS

<u>CODE</u>	<u>DESCRIPTION</u>
<u>TAX REVENUE CODES</u>	
301.00	<u>MOTOR VEHICLE RENTAL TAX</u> Taxes collected from a car rental company. Section 77-4501
302.00	<u>PROPERTY TAX REFUND</u> Taxes collected for the reimbursement of property taxes. Section 77-1736.06
304.00	<u>MOTOR VEHICLE TAX</u> Tax assessments levied upon the valuation of vehicles. Section 60-3,186
305.00	<u>REAL AND PERSONAL PROPERTY TAX</u> Tax assessments levied upon the assessed valuation of all the taxable property, including both Real and Personal Property. Section 77-1601
306.00	<u>INTEREST ON TAXES</u> Interest collected on delinquent taxes. Section 77-207
310.01	<u>INHERITANCE TAX</u> Inheritance taxes assessed by court order. Section 77-2003
310.02	<u>INTEREST ON INHERITANCE TAX</u> 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	<u>SALES TAX - STATE SHARE</u> 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	<u>SALES TAX - CITY SHARE</u> 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	<u>LODGING TAX - COUNTY VISITOR PROMOTION</u> Tax assessed on the county hotels/motels, amount to be remitted to Visitor Promotion fund. Section 81-1254
315.01	<u>GAMING TAX</u> Tax assessed on gross gaming revenue generated by authorized gaming operators within licensed racetrack enclosures. Section 9-1204
316.01	<u>WHEEL TAX</u> 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	<u>SPECIAL ASSESSMENTS</u> Special Assessments levied against property as provided under specific statutes for the project undertaken.
318.01	<u>OCCUPATION TAX</u> Optional tax which a county may establish. Section 23-386
318.02	<u>OCCUPATION TAX - LIQUOR</u> Optional tax which a county may establish. Section 53-124 & 53-132

SECTION B

CITATIONS AND DEFINITIONS

<u>CODE</u>	<u>DESCRIPTION</u>
<u>LICENSE AND PERMIT REVENUE CODES</u>	
321.01	<u>TRAILER COURT - LICENSES</u> 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	<u>GRAIN PERMITS - STATE SHARE</u> 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	<u>NON-RESIDENT CARNIVAL OPERATOR PERMITS – STATE SHARE</u> 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	<u>OVERSIZE PERMITS (TRUCKS)</u> 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	<u>BOAT REGISTRATION FEE - STATE SHARE</u> The portion of boat registration fees remitted to the Game and Parks Commission. Sections 37-1214 and 37-1219.
321.06	<u>SPECIAL FUEL PERMITS - STATE SHARE</u> 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	<u>DRIVERS LICENSE - STATE SHARE</u> 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	<u>IDENTIFICATION PHOTO - STATE SHARE</u> That portion of each photo identification remitted to the State Treasurer. Section 60-4,181
323.01	<u>MOTOR VEHICLE LICENSE - STATE SHARE</u> 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	<u>MOTOR VEHICLE LICENSE - RECREATION ROAD</u> 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	<u>SNOWMOBILE REGISTRATION FEE - STATE SHARE</u> 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	<u>SNOWMOBILE SNOW TRAIL - STATE SHARE</u> That portion of snowmobile registration fees remitted to the State Treasurer for the Nebraska Snowmobile Trail Cash Fund. Section 60-3,217

SECTION B CITATIONS AND DEFINITIONS

CODE DESCRIPTION

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.

SECTION B

CITATIONS AND DEFINITIONS

<u>CODE</u>	<u>DESCRIPTION</u>
<u>FEDERAL REVENUE CODES, CONTINUED</u>	
330.80	<u>PARK AND RECREATION</u> Federal funds received for establishing park and recreation facilities.
330.96	<u>JTPA - JOB TRAINING</u> Federal funds received through the Department of Labor for job training.
331.01	<u>TITLE IV-D CHILD SUPPORT ENFORCEMENT – DISTRICT COURT</u> Administrative costs received from Department of Health and Human Services for administering the certification of child support. Section 43-512.05
331.02	<u>TITLE IV-D CHILD SUPPORT ENFORCEMENT – ATTORNEY</u> Administrative costs received from Department of Health and Human Services for administering the certification of child support. Section 43-512.05
331.85	<u>COUNTY SUPPORT COSTS - HEALTH & HUMAN SERVICES</u> Federal funds received in reimbursement of county expenses related to Health & Human Services.
334.01	<u>EMERGENCY FLOOD RELIEF</u> Federal funds received to recover from flood damage.
335.01	<u>FOREST RESERVE</u> 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>U.S. FISH AND WILDLIFE</u> Funds received in accordance with U.S. Public Law 88-523.
337.01	<u>PUBLIC GRAZING LAND</u> 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>U.S. ENTITLEMENT LANDS (PL 94-565 - Section 1 Payments)</u> 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>U.S. ENTITLEMENT LANDS (PL 94-565 - Section 3 Payments)</u> 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	<u>FEDERAL GRANTS - OTHER</u> Revenue of Federal Grants not listed elsewhere.
339.04	<u>COMMUNITY BLOCK GRANT</u> Federal funds received to promote economic development.

SECTION B **CITATIONS AND DEFINITIONS**

<u>CODE</u>	<u>DESCRIPTION</u>
<u>STATE REVENUE CODES</u>	
340.01	<u>STATE GRANTS</u> Monies received from State Funds for various purposes.
342.03	<u>COUNTY INDIRECT ADMINISTRATION COSTS</u> 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	<u>STATE - APPORTIONMENT SCHOOLS</u> Funds apportioned by the Commissioner of Education to be distributed to schools in the county. Sections 79-1037 and 79-1039
344.01	<u>HOMESTEAD EXEMPTION ALLOCATION</u> The replacement revenue transferred to the county because of homestead exemptions allowed. County Treasurer distributes to political subdivisions. Section 77-3523
345.01	<u>STATE AID</u> State aid allocated to the counties from sales and income taxes. Sections 77-27,136
345.02	<u>INSURANCE TAX ALLOCATION</u> Funds distributed from the State Insurance Tax Fund to the counties. Section 77-913.
345.03	<u>AIRLINE TAX ALLOCATION</u> Taxes on airline carriers distributed to the counties. Section 77-1250.
346.01	<u>PRO-RATE MOTOR VEHICLE ALLOCATION</u> 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	<u>CARLINE TAX ALLOCATION</u> Taxes on rail carriers distributed to the counties. County Treasurer distributes to political subdivisions. Section 77-684
347.01	<u>HIGHWAY/STREET ALLOCATION</u> 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	<u>INCENTIVE PAYMENTS - HIGHWAY</u> These are payments to those counties which have a certified county highway superintendent in their employ. Section 39-2501 to 2505.
347.05	<u>MUNICIPALITY RELINQUISHED STREET FUNDS</u> Funds relinquished by a municipality to the county for maintenance of roads. The county assumes responsibility for local matching funds. Section 39-2519

SECTION B

CITATIONS AND DEFINITIONS

<u>CODE</u>	<u>DESCRIPTION</u>
<u>OTHER INTERGOVERNMENTAL REVENUE CODES</u>	
351.01	<u>INTERLOCAL GOVERNMENT PAYMENTS</u> Funds received by the county to perform a service for another unit of local government.
351.02	<u>CITY/VILLAGE STREET SHARE COUNTY ROAD LEVY (39-1904)</u> 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	<u>CITY/VILLAGE STREET SHARE TOWNSHIP LEVY (39-1522)</u> 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	<u>IN LIEU OF TAXES - 1957 AND PRIOR</u> 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	<u>IN LIEU OF TAXES - 5% GROSS REVENUE</u> 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	<u>IN LIEU OF TAXES - HOUSING AUTHORITY</u> 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	<u>DEPOSIT - PAYMENTS OF GOVERNMENTAL SUBDIVISION BONDS AND COUPONS</u> 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	<u>FIRE DISTRICT FUNDS - FROM ADJACENT COUNTIES</u> 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.

SECTION B CITATIONS AND DEFINITIONS

CODE DESCRIPTION

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.

SECTION B **CITATIONS AND DEFINITIONS**

CODE DESCRIPTION

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.

SECTION B **CITATIONS AND DEFINITIONS**

<u>CODE</u>	<u>DESCRIPTION</u>
<u>COUNTY ELECTION COMMISSIONER REVENUE CODES</u>	
393.01	<u>VOTER REGISTRATION LISTS</u> Monies collected by the Election Commissioner from the sale of voter registration lists.
393.02	<u>ELECTION COSTS RECOVERED</u> Monies received from political subdivisions on a proportionate basis to offset expenses incurred by the county in holding elections.
393.04	<u>MISCELLANEOUS FEES – ELECTION COMMISSIONER</u> All other fees and revenue collected by the Election Commissioner not listed elsewhere.
393.05	<u>VOTER CERTIFICATION</u> Fees received by the Election Commissioner for issuing a certificate of registration to a registered voter. Section 32-316
<u>COUNTY REGISTER OF DEEDS REVENUE CODES</u>	
394.01	<u>FILING AND RECORDING FEES</u> Fees received by the Register of Deeds for the recording and filing of various instruments. Section 33-130.
394.02	<u>DOCUMENTARY STAMPS – COUNTY SHARE</u> Fees collected on the documentary stamp tax imposed on real property transfers. Section 76-903
394.03	<u>MISCELLANEOUS FEES - REGISTER OF DEEDS</u> All other fees and revenue collected by the Register of Deeds not listed elsewhere.
<u>COUNTY SHERIFF REVENUE CODES</u>	
395.01	<u>COUNTY SHERIFF SERVICE FEES</u> Fees received by the County Sheriff for various services. Section 33-117
395.02	<u>COUNTY SHERIFF - MILEAGE</u> Mileage costs collected for serving writs in a county owned car. Section 33-117
395.03	<u>LAW ENFORCEMENT SERVICES -CONTRACTUAL</u> Funds collected from municipalities that have contracted with the County for consolidated law enforcement services. Section 29-215.
395.04	<u>BREATH ANALYZER FEES</u> Fees collected for administering breath analyzer tests.
395.05	<u>REIMBURSEMENT - COUNTY AND CITY PRISONERS</u> Use this account to record payments from county and city governments for the care, feeding and maintenance of all city/federal prisoners.
395.10	<u>VEHICLE INSPECTIONS</u> Fees received for inspecting vehicle identification numbers for vehicle titling. Section 60-158
395.13	<u>HANDGUN APPLICATION FEE</u> Fee received for conducting a criminal history record check prior to purchasing a handgun. Section 69-2404

SECTION B **CITATIONS AND DEFINITIONS**

<u>CODE</u>	<u>DESCRIPTION</u>
<u>COUNTY SHERIFF REVENUE CODES, CONTINUED</u>	
395.15	<u>MISCELLANEOUS FEES - SHERIFF</u> All other fees and revenue collected by the County Sheriff not listed elsewhere.
395.16	<u>SALE OF ABANDONED VEHICLE</u> 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	<u>WORK RELEASE PROGRAM</u> 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
<u>COUNTY ATTORNEY REVENUE CODES</u>	
396.01	<u>COUNTY ATTORNEY FEES - CHECK COLLECTION</u> Fees received by County Attorney for collecting insufficient fund checks. Section 28-611
396.04	<u>MISCELLANEOUS FEES - ATTORNEY</u> All other fees and revenue collected by the County Sheriff not listed elsewhere.
<u>OTHER MISCELLANEOUS REVENUE CODES</u>	
398.01	<u>LANDFILL - COMMERCIAL FEES</u> Fees collected from commercial haulers, from disposal of trees, etc.
398.02	<u>GARBAGE DISPOSAL</u> Revenues received from operating a garbage disposal plant or solid wasted disposal area. Sections 23-379
398.03	<u>RECYCLING FEES</u> Revenues received from operating a recycling operation.
399.01	<u>AIRPORT FEES - RENTALS</u> Landing fees, hangar rent, sale of aviation fuel, oil, etc., collected by airport authority.
399.02	<u>AIRPORT FEES - INCOME</u> Income received from the sale of hay, alfalfa, and other crops harvested from land within the boundaries of an aviation facility.
402.01	<u>AMBULANCE AND EMERGENCY AID FEES</u> Fees charged for providing ambulance and emergency aid services. Section 13-303
406.01	<u>VENDING MACHINES</u> 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	<u>EMERGENCY MANAGEMENT FEES</u> Fees or revenue received by Emergency Management function for services other than grants.
409.01	<u>SALE OF MAPS AND PUBLICATIONS</u> Fees collected for the sale of maps and publications.

SECTION B

CITATIONS AND DEFINITIONS

<u>CODE</u>	<u>DESCRIPTION</u>
<u>OTHER MISCELLANEOUS REVENUE CODES, CONTINUED</u>	
410.01	<u>SURVEYOR SERVICES</u> Fees received by the County Surveyor for surveying. Section 33-116.
410.02	<u>PLATS</u> 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	<u>MACHINE HIRE</u> 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	<u>PERMIT-CULVERT UNDER COUNTY ROAD</u> 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	<u>DATA PROCESSING SERVICES</u> Fees received for processing data of other county functions or providing services.
450.01	<u>MICROFILM</u> Monies received from any users of microfilming services.
450.02	<u>PHOTO COPY</u> Charges or fees collected from the use of the copy machine.
450.03	<u>POSTAGE</u> Monies collected for reimbursement of postage costs incurred by various county functions.
450.04	<u>TELEPHONE/COMMUNICATION SERVICES</u> Reimbursements from other funds or non-county agencies for telephone calls and other communication services provided.
450.07	<u>FAX</u> Monies collected from the use of the fax machine.
470.01	<u>OVERLOAD FINES - 25% COUNTY SHARE</u> 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	<u>OVERLOAD FINES - 75% STATE SHARE</u> 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	<u>MUNICIPAL COURT FINES - CITY VIOLATIONS</u> 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

SECTION B **CITATIONS AND DEFINITIONS**

<u>CODE</u>	<u>DESCRIPTION</u>
<u>OTHER MISCELLANEOUS REVENUE CODES, CONTINUED</u>	
470.05	<u>COUNTY COURT FINES - REGULAR</u> 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	<u>DISTRICT COURT FINES - REGULAR</u> 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	<u>COUNTY COURT BOND FORFEITURES</u> 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	<u>DISTRICT COURT BOND FORFEITURES</u> 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	<u>UNCLAIMED COURT WITNESS FEES</u> 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	<u>DRUG LAW ENFORCEMENT - SALE - CONVEYANCE VEHICLE</u> 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	<u>PROCEEDS - ESTRAY SALE</u> Proceeds from the sale of estray stock and animals. Sections 54-304 and 54-415
480.01	<u>WEED DEPARTMENT SPRAYING ASSESSMENTS</u> Money collected by the Noxious Weed Control function for services rendered for spraying and controlling noxious weeds. Section 2-958
480.02	<u>WEED DEPARTMENT SEED CLEANING</u> Monies collected by the Noxious Weed Control function for services rendered for seed cleaning. Section 2-958
480.03	<u>WEED DEPARTMENT MISCELLANEOUS REVENUE</u> All other revenues received by Noxious Weed Control function not listed elsewhere.
490.01-04	<u>SPECIAL ASSESSMENTS - CITY/VILLAGE</u> Special assessments collected by the County Treasurer certified by cities and villages for improvements of water systems, paving, sewers and sidewalks.
491.01	<u>INTEREST - SPECIAL ASSESSMENTS</u> Interest collected by the County Treasurer on special assessments certified by cities and villages for improvements of water systems, paving, sewers and sidewalks.

SECTION B

CITATIONS AND DEFINITIONS

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

SECTION B CITATIONS AND DEFINITIONS

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