

ACCOUNTING SUMMARY

CITY OF KEARNEY

FUND CODES AND ORGANIZATION CODES

FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
<u>GOVERNMENTAL FUNDS</u>				
General	10	General	01	Administrative Services
			02	Finance
			05	Information Technology
			10	Police - Services
			11	Police - Records
			12	Police - Data Processing
			13	Police - Evidence
			14	Police - Building
			15	Fire
			16	Emergency Management
			17	Development Services
			21	P.W. – Admin./Eng. Support
			23	P.W. - Facilities Maintenance
			40	Cemetery
			49	Peterson Senior Activity Center
			50	Library
			51	Park & Rec. - Administration
			52	Recreation
			53	Park
			54	Aquatics
			55	Cottonmill
Special Revenue	20	Transportation	20	Transportation
Special Revenue	21	Economic Development Grant	00	Economic Development Grant
Special Revenue	22	Lottery Trust	00	Lottery Trust
Special Revenue	23	Lottery Reserve	00	Lottery Reserve
Special Revenue	24	Natural Disaster	00	Natural Disaster
Special Revenue	25	Offstreet Parking District No. 1	00	Offstreet Parking District No. 1
Capital Project	60	Police Reserve	18	Police Reserve
Capital Project	61	Fire Reserve	19	Fire Reserve
Capital Project	62	Cemetery Reserve	41	Cemetery Reserve
Capital Project	63	Park & Recreation Development	58	Park & Rec. Development
Capital Project	64	Street Improvement	24	Street Improvement

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FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
Capital Project	65	Special Sales Tax	00	Special Sales Tax
Debt Service	71	Public Safety TAB's	00	Bond Payment
Debt Service	72	Various Purpose Bonds	00	Bond Payment
<u>PROPRIETARY FUNDS</u>				
Enterprise	30	Golf	56 57	Maintenance Services
Enterprise	31	Sanitation	30	Collection
Enterprise	32	SWDF Operation & Maintenance	31	Operation & Maintenance
Enterprise	33	SWDF Retained Revenues	32	Retained Revenues
Enterprise	34	Sanitary Sewer Operation & Maintenance	60 61 62	Treatment Collection Administration
Enterprise	35	Sanitary Sewer Retained Revenues	63	Retained Revenues
Enterprise	77	Sanitary Sewer Revenue Bonds	00	Bond Payment
Enterprise	79	Sanitary Sewer Bond Reserve	00	Debt Service Reserve
Enterprise	36	Water Operation & Maintenance	64 65 66	Production Distribution Administration
Enterprise	37	Water Retained Revenues	67	Retained Revenues
Enterprise	78	Water Revenue Bonds	00	Bond Payment
Enterprise	80	Water Bond Reserve	00	Debt Service Reserve
Enterprise	39	Kearney Municipal Airport Corporation	69	Airport
Internal Service	40	Health Insurance	00	Health Insurance
Internal Service	41	Property & Casualty Insurance	00	Property & Casualty Insurance

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FUND TYPE	FUND CODE	FUND NAME	ORGANIZATION CODE	ORGANIZATION NAME
Internal Service	42	Workers Compensation Insurance	00	Workers Comp Insurance
Internal Service	45	Central Stores	03	Central Stores
Internal Service	46	Vehicle Maintenance	04	Vehicle Maintenance
<u>FIDUCIARY FUNDS</u>				
Pension Trust	50	Police Pension	00	Police Pension
Agency	52	Sales & Use Tax	00	Sales & Use Tax

CITY OF KEARNEY

CLASSIFICATION OF REVENUES BY SOURCE CODE, CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
		31000 - 31999 Taxes
31	105	Beer & liquor occupation
31	110	Bingo occupation
31	115	Cable TV occupation
31	118	Hotel occupation
31	120	In lieu of tax
31	125	Misc. occupation tax
31	127	Motor vehicle tax
31	128	Natural Gas Co. occ. tax
31	130	Property tax
31	135	Sales tax
31	140	Telephone Co. occ. tax
		32000 - 32999 Licenses and Permits
32	100	Beer & liquor taxes
32	105	Bingo licenses
32	110	BOA fees
32	115	Building permits
32	125	Electricians licenses
32	130	Food handlers licenses
32	135	Manufactured home court licenses
32	140	Plumbers licenses
32	145	Special use & zoning permits
32	150	Tobacco licenses
		33000 - 33999 Charges for Services
33	100	Admissions, Centennial Pool
33	105	Admissions, drop-in
33	110	Admissions, Harmon Pool
33	112	Adult softball
33	113	Aeronautical fees
33	115	Agriculture lands & leases
33	119	Park development
33	120	Athletic receipts
33	125	Burials
33	130	Cart rental
33	135	Code books
33	140	Collections
33	145	Commercial charges
33	150	Concessions, Centennial Pool
33	152	Concessions, Cottonmill
33	155	Concessions, Activity Center
33	160	Concessions, Harmon Pool

CITY OF KEARNEY

CLASSIFICATION OF REVENUES BY SOURCE CODE, CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
33	162	Concessions, Senior Center
33	163	Concessions, Yanney
33	165	Connection fees
33	170	Container sales
33	175	County
33	177	County – Bookmobile
33	178	Convenience fee
33	180	Aquatic development
33	180	County - building
33	183	County - Emergency Management
33	184	County - Cottonmill
33	185	County - data processing
33	190	County - evidence
33	195	County – records
33	197	Delinquency fee
33	198	Drag strip lease
33	199	Dumpster fee
33	200	Electrical distribution system
33	203	Fuel fees
33	205	Golf lessons
33	210	Greens fees
33	213	Hangar leases
33	214	Industrial land leases
33	215	Labor charges for services
33	218	Landing fees
33	219	Marina, Cottonmill
33	220	Meter collection
33	225	Multi family charges
33	227	Overtime Reimbursement
33	230	Photocopies
33	235	Practice range
33	240	Pro shop
33	243	Ramp leases
33	244	Ramp usage fee
33	245	Program registration, Recreation
33	247	Program registration, Senior Center
33	248	Rentals, Cottonmill
33	249	Rentals, Harmon Activity Center
33	250	Rentals, Park
33	255	Residential charges
33	257	Rural Fire District
33	258	Tax exempt charges
33	259	School, services

CITY OF KEARNEY

CLASSIFICATION OF REVENUES BY SOURCE CODE, CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
33	260	T-hangar leases
33	262	Terminal building
33	265	Tipping fee - Kearney
33	270	Tipping fee - others
33	275	Tow-in storage
33	280	Trout fishery
33	285	Use of equipment
33	293	Yard waste
33	296	Warehouse leases
33	300	Weed cutting
34000 - 34999 Fines		
34	100	Costs
34	105	Fines - Library
34	107	Fines - Police
34	110	Redemption fee
34	115	Returned check charge
35000 - 35999 Special Assessments		
35	100	Assessment interest
35	105	Developer deposits
35	110	Special assessments
36000 - 36999 Interest		
36	100	Interest
37000-37999 Miscellaneous		
37	100	Airport contribution
37	103	Administration fee - Utilities
37	105	Bond proceeds
37	106	City contributions
37	107	City & employee contributions
37	108	Charges for internal services
37	109	CRA contribution
37	110	Damages
37	115	Donations - Cottonmill
37	120	Donations - Nature Barn
37	123	Employee contributions
37	125	FAA & NDA proceeds
37	130	Farm income
37	133	Federal grants
37	135	Federal grants - Emergency
Management		

CITY OF KEARNEY

CLASSIFICATION OF REVENUES BY SOURCE CODE, CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
37	140	Forfeitures
37	145	Foundation work
37	147	Grant proceeds - Library
37	150	Gross handle
37	155	Lease/purchase proceeds
37	160	Loan proceeds
37	165	Loan repayment, Sanitation
37	170	Lottery Trust Fund
37	180	Miscellaneous
37	185	Miscellaneous – Park
37	192	Northwestern Public Service
37	195	Office sales
37	198	Passenger facility charges
37	200	Rotary
37	201	Rent - Cemetery
37	202	Rent - Cottonmill
37	203	Retired & COBRA contributions
37	204	Sale of columbarium spaces
37	205	Sale of inventory
37	206	Utility "Round-up"
37	207	Sale of lots - Cemetery
37	210	Sale of real estate
37	213	Sale of recyclables
37	215	Sale of scrape
37	217	Kiosk
37	220	Sale of shop supplies
37	225	Special fuels tax
37	230	State & City sales tax
37	250	Tower lease
38000 - 38999 Intergovernmental -		
State		
38	100	Community development grants
38	103	COPS Hiring Grant
38	105	Grant - Victim/Witness
38	110	Highway use fee
38	115	Homestead exemption
38	120	Insurance tax
38	125	M.I.R.F.
38	127	Motor vehicle fee
38	130	State aid
38	135	State allocations - Emergency
Management		

CITY OF KEARNEY
CLASSIFICATION OF REVENUES BY SOURCE CODE,
CLASSIFICATION CODE AND EXPLANATION

SOURCE CODE	CLASSIFICATION CODE	EXPLANATION
38	137	State allocations - Library
38	140	State allocations - pro rata
38	145	State grants
38	150	State highway, urban maintenance
38	155	State incentive payments
38	160	State reimbursement
		39000 - 39999 Transfers
39	1xx	Transfers

CITY OF KEARNEY

CLASSIFICATION OF EXPENDITURES BY OBJECT CODE, CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
		41000 - 41999 Personal
41	100	Salaries & wages
41	105	Salaries & wages, seasonal
41	110	FICA, City's share
41	115	FICA, City's share, seasonal
41	120	Recruitment & retention
41	125	Health & dental insurance
41	127	Life insurance
41	130	Pension
41	135	Pension payments
41	140	Physical/drug test
41	145	Police retirement
41	150	Social security fees
41	155	Unemployment
41	160	Wellness program
41	170	Workers compensation
		42000 - 42999 Supplies, Materials and Contractual Services
42	100	Abstractor & appraisal
42	105	Administration
42	110	Advertising
42	112	Adult softball
42	113	Agriculture lands and leases
42	115	Marketing
42	120	Animal care
42	127	ARFF training
42	130	Arts & crafts supplies
42	135	Asphaltic
42	140	Audit fee
42	145	Barricades & flares
42	150	Bindery expense
42	155	Bookmobile expense
42	160	Books - Bookmobile
42	165	Books - Library
42	167	Bridge inspections/repairs
42	170	Building maintenance
42	175	Building repairs
42	180	Building repairs, Rec.
42	190	CANDO match
42	195	Cart paths
42	200	Chemicals

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CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,
CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	202	City of Kearney
42	205	Civil service expenses
42	210	Claims - dental
42	215	Claims - health
42	220	Cleaning services
42	225	Closure & postclosure care
42	230	Clothing allowance
42	235	Pro shop inventory
42	240	Coaching certificates
42	250	Communications
42	255	Communications - County
42	260	Community betterment
42	265	Composting & grinding
42	270	Community planning
42	275	Computer support
42	280	Concession inventory
42	285	Concrete, etc.
42	290	Consulting & engineering
42	295	Containers
42	300	Convention
42	305	Credit card service charges
42	310	Crime prevention materials
42	325	Rescue
42	330	Dues & publications
42	335	Economic development
42	340	Election expense
42	345	Electric power
42	350	Engineering
42	355	Entertainment
42	360	Environmental monitoring
42	365	Equipment maintenance
42	370	Equipment repairs
42	380	Equipment repairs, Rec.
42	385	Facility repairs
42	395	Fencing
42	400	Film & film developing
42	405	Flowers
42	410	Forestry
42	415	Gas, oil & grease
42	420	Gas, oil & grease inventory
42	425	Grader blades
42	430	Grave space purchases
42	435	Gravel & barrow

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CLASSIFICATION OF EXPENDITURES BY OBJECT CODE, CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	440	Ground maintenance
42	445	Highway light repair
42	450	Hired contractors
42	455	In lieu of tax
42	460	Insecticides & chemicals
42	465	Insurance premiums
42	470	Inventory
42	475	Irrigation
42	485	Lab, fingerprint
42	490	Laboratory work
42	495	Landfill maintenance
42	500	Leachate treatment
42	503	Lease payments
42	505	Legal
42	510	Legal printing
42	515	Lesson commission
42	520	Maintenance
42	525	Maintenance agreements
42	530	Maintenance of grounds
42	535	Materials
42	540	Mayors Art Commission
42	545	Memberships
42	550	Meter replacement program
42	555	Records management
42	560	Nature barn
42	562	NPDES
42	565	Office equipment repair
42	570	Office expense
42	575	Office supplies
42	580	Operating
42	590	Other
42	593	Pavement management program
42	595	Pavement marking
42	605	Postage
42	608	Public education & safety
42	610	Printing
42	620	Professional fees
42	630	Publicity, economic development
42	635	Radio repair & maintenance
42	640	Range, firearms
42	645	Road maintenance
42	650	Recreation funding
42	655	Recyclable shipping

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CLASSIFICATION OF EXPENDITURES BY OBJECT CODE,
CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	660	Refunds
42	665	Remitted to school
42	670	Repairs & maintenance
42	675	Restroom supplies
42	680	Risk management
42	685	Road equipment repair (parts)
42	687	Runway deicer
42	690	Suburban fire
42	695	Sales tax remitted
42	700	Sales & use tax
42	705	Savings bonds purchased
42	710	Shop expense (parts inventory)
42	715	Shop supplies
42	720	Shop tools
42	725	Sign posts
42	730	Signals
42	735	Signs
42	740	Siren maintenance
42	745	Small tools
42	750	Snow removal
42	755	Special event supplies
42	765	State disposal fee
42	770	State taxes
42	775	Storage & collection
42	780	Storm sewer maintenance
42	785	Supplemental rent cost
42	790	Supplies
42	795	Supplies & equipment
42	800	Sweeper brooms
42	810	Tapes & disks
42	820	Technical service fees
42	830	Telephone service
42	835	Tennis courts
42	837	Terminal supplies & maint.
42	840	Tipping fee
42	843	Tire disposal
42	845	Tow-in
42	850	Trail maintenance
42	855	Training & school
42	860	Travel & training
42	870	Tree removal
42	875	Tree replacement
42	885	Trees & shrubs

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CLASSIFICATION CODE AND EXPLANATION

OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
42	890	Trout fishery
42	895	Turf
42	900	T-shirts, awards & prizes
42	905	Uninsured loss
42	910	Utilities
42	915	Vehicle repair
42	920	Victim/Witness
42	925	Water supplies
42	950	Weather observations
42	960	Workers compensation
43000 - 43999 Equipment Rental		
43	105	Land & building rental
43	130	Pan Am weather computer
43	180	V.O.R. operation
44000 - 44999 Capital Outlay		
44	050	Aquatic development
44	060	Park development
44	100	Capital improvements
44	105	Construction costs
44	110	Construction in process
44	115	Equipment
44	120	Grant outlay
44	125	Highway roads & street construction
44	140	Landfill sinking fund
44	145	Miscellaneous park
44	150	Non mechanical equipment
44	155	Office equipment
44	157	Other capital outlay
44	160	Park development
44	170	Sinking fund
44	175	Warrant payments
45000 - 45999 Debt Servicing		
45	100	20 year lease/purchase interest
45	105	20 year lease/purchase principal
45	110	Bond payments
45	125	Interest
45	130	Interest payments
45	135	Lease payment
45	140	Loan repayment - Sewer
45	145	Sewer assessments

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OBJECT CODE	CLASSIFICATION CODE	EXPLANATION
45	150	Street/parking assessments
45	155	Water assessments
		49000 - 49999 Transfers
49	1xx	Transfers

CITY OF KEARNEY ACCOUNT NUMBER STRUCTURE

