
COUNTY UNIFORM CHART OF ACCOUNTS

(Updated January 2008)



The Uniform Chart of Accounts is
Formulated and prescribed by the State Auditor as
Ex officio chief inspector and supervisor of public offices
Under the authority of W. Va. Code § 6-9-2

Glen B. Gainer, III
State Auditor

West Virginia State Auditor's Office
Local Government Services Division
200 West Main Street
Clarksburg, West Virginia 26302
Phone: 304-627-2415 or 1-877-982-9148

PURPOSE



W. Va. Code § 6-9-2



Uniform system of accounting and reporting for local government offices and agencies

The State Auditor shall be ex officio the chief inspector and supervisor of public offices. The chief inspector is required to formulate, prescribe and install a system of accounting and reporting which is uniform for all county governments.

The chart of accounts is designed to provide a uniform and orderly list from which the county commission may select the accounts applicable to their own accounting needs.

Governmental Accounting Standards Board Statement 34 (GASB 34) significantly changes financial reporting standards for state and local governments. As a result of changes made in the formats used for financial statement reporting the uniform chart of accounts was amended to facilitate the preparation of financial reports. These changes took effect July 1, 2001. Since that date several fund and account numbers have been added to the uniform chart of accounts. These additions have been included in this printing. New pages have been included for all sections (Sections 1 – 5) of the uniform chart of accounts.

Please note that any new revenue or expenditure accounts assigned during the fiscal year are automatically included in the Levy Estimate (Budget) document that you receive each February. A review of the Budget document each year will give you an opportunity to pencil in to the uniform chart of accounts any additional accounts that have been assigned during the year. In addition, we will periodically update the uniform chart of accounts via email. Disks and hard copies are available upon request.

Please keep in mind all fund and account numbers must be assigned by the chief inspector. If you need a number assigned, please contact:

Ora Ash, Director

State Auditor's Office-Local Government Services Division

Phone: 304-627-2415 or toll-free 1-877-982-9148 ext. 5114

ACCOUNT NUMBER STRUCTURE



The standard account number assigned will be 9 digits.

The first 3 digits represent the FUND NUMBER. For example the general county fund, coal severance tax fund or general school fund.

The second 3 digits represent the BASIC ACCOUNT NUMBER. For example the asset, liability, revenue, or expenditure account number.

The last 3 digits represent the SUB ACCOUNT NUMBER for various assets, liabilities, and revenues.

The last 3 digits represent the OBJECT OF EXPENDITURE for expenditure accounts.

REVENUES



FOR EXAMPLE THE 9 DIGIT REVENUE ACCOUNT FOR AD VALOREM PROPERTY TAXES FOR THE CURRENT YEAR WOULD BE: 001-301-001:

FUND	BASIC ACCOUNT	SUB-ACCOUNT
001	301	001

EXPENDITUES



FOR EXAMPLE THE 9 DIGIT EXPENDITURE ACCOUNT FOR THE COUNTY CLERK'S TRAVEL EXPENSE WOULD BE: 001-402-214:

FUND	BASIC ACCOUNT	OBJECT OF EXPENDITURE
001	402	214

CONTENTS

FUND NUMBERS	Section 1	Page	1
ASSETS & OTHER DEBITS	Section 2	Page	10
LIABILITIES & OTHER CREDITS	Section 2	Page	15
FUND EQUITY	Section 2	Page	19
REVENUE ACCOUNTS	Section 3	Page	21
EXPENDITURE ACCOUNTS	Section 4	Page	32
OBJECT OF EXPENDITURES	Section 4	Page	50
ALPHA LISTING OF REVENUE ACCOUNTS, EXPENDITURE ACCOUNTS & OBJECTS OF EXPENDITURE	Section 5	Page	60

FUNDS

Fund Glossary	i & ii
Governmental Funds:	
General	1
Special Revenue	1-4
Debt Service	5
Capital Projects	5
Permanent	5
Proprietary Funds:	
Enterprise	6
Fiduciary Funds:	
Pension Trust	6
Private Purpose Trust	6
Investment Trust Funds	6
Agency Funds	7-9
Temporary	9

FUND GLOSSARY



Governmental Funds:



Special Revenue Funds Special revenue funds are used to account for the proceeds for specific revenue sources that are legally restricted to expenditures for specified purposes. Special Revenue funds are either mandated by statute or created by the county commission. In either case, the county commission must enter an order to establish and create any county fund pursuant to W. Va. Code § 7-1-9.

Debt Service Funds Debt service funds are used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs.

Capital Projects Capital project funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Permanent Funds Permanent funds should be used to report revenues that are legally restricted to the extent that only earnings, and not principal, may be used for specific purposes. An example would be a large bequest from the estate of a wealthy benefactor.



Proprietary Funds:

Enterprise Funds Enterprise or business type funds may be used to report any activity for which a fee is charged to external users for goods or services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Apply each of these criteria in the context of the activity's principal revenue sources:

- The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges and the full faith and credit of a related primary government or component unit – even if that government is not expected to make any payments – is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable “solely” from the revenues of the activity.)
- Laws or regulations require that the activity’s costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.
- The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).

Fiduciary Funds:

Pension Trust Pension and other employee benefit trust funds should be used to report resources that are required to be held in trust for the members and beneficiaries of defined benefit pension plans, defined contributions plans, other post-employment benefit plans, or other employee benefit plans.

Private Purpose Trust Private Purpose trust funds, such as a fund used to report escheat property, should be used to report all other trust arrangements under which principal and income benefit individuals, private organizations, or other governments.

Investment Trust Funds Investment trust funds should be used to report the external portion of investment pools reported by the sponsoring government.

Agency Funds Agency funds should be used to report resources held by the reporting government in a purely custodial capacity. Agency funds typically involve only the receipt, temporary investment, and remittance of fiduciary resources to individuals, private organizations, or other governments.

GOVERNMENTAL FUNDS

General

001 General Fund

Special Revenue

002 Coal Severance Fund
003 Dog and Kennel
004 General School
005 Magistrate Court
006 Worthless Check
007 Emergency Communication 911 (W. Va. Code § 7-1-3cc)
008 Home Confinement (W. Va. Code § 62-11B-7)
009 Federal Government Grants
010 State Government Grants
011 Other Grants
012 Development Authority
013 Parks & Recreation
014 Planning Authority
015 Library
016 Fiduciary Fund
017 Solid Waste Authority
018 Airports
019 Special Projects – titles are county specific
020 Special Projects – titles are county specific
021 Special Projects – titles are county specific
022 Special Projects – titles are county specific
023 Special Projects – titles are county specific
024 Special Projects – titles are county specific
025 Special Projects – titles are county specific
026 Special Projects – titles are county specific
027 Excess Levy #1
028 Excess Levy #2

Uniform Chart of Accounts-County
W. Va. Code § 6-9-2
Revised August 2002

WV State Auditor
Chief Inspector Division
FUND NUMBERS

GOVERNMENTAL FUNDS

Special Revenues – Continued

- 029 Excess Levy #3
- 030 Excess Levy #4
- 031 Excess Levy #5
- 032 Excess Levy #6
- 033
- 034
- 035
- 036
- 037 Enhanced 911 Equipment [W. Va. Code § 24-6-6b(g)] 3% fund
- 038
- 039
- 040
- 041
- 042
- 043
- 044
- 045
- 046
- 047
- 048
- 049
- 050
- 051
- 052
- 053 **Special Projects – titles are county specific**
- 054 Special Projects – titles are county specific
- 055 Special Projects – titles are county specific
- 056 Assessor's Valuation Fund
- 057 Farm Preservation Program (W. Va. Code § 8-24-72 **Now 8A-12-21**)
- 058 Financial Stabilization Fund –Rainy Day Fund (W. Va. Code § 7-21-3)
- 059 Concealed Weapons
- 060

Uniform Chart of Accounts-County
W. Va. Code § 6-9-2
Revised August 2002

WV State Auditor
Chief Inspector Division
FUND NUMBERS

GOVERNMENTAL FUNDS

Special Revenues – Continued

- 061
- 062
- 063 Voters Registration [W. Va. Code § 3-2-30 (d)]
- 064
- 065
- 066
- 067
- 068 Employment Security Self Insured
- 069
- 070 Waste Coal Producing Counties [W. Va. Code § 11-13A-3e (f)(1)(2)]
- 071 Jury & Witness Fees (Per Diem & expenses paid by county and reimbursed by State)
- 072 Community Criminal Justice Fund (W. Va. Code § 62-11C-8)
- 073 Special Law Enforcement Investigation – Confiscated Property (W. Va. Code § 60A-7-706 & 707)
- 074 Prosecuting Attorney Drug Forfeiture (W. Va. Code § 60A-7-706 & 707)
- 075 Multi-County Drug Task Force Investigation Fund
- 076 Federal Drug Investigations-Distributions to Regional Drug Task Force (Added January 2005)**
- 077 Teen Court Program (W. Va. Code 49-5-13D) (Added September 2005)**
- 078 Drug Court (W. Va. Code 62-11C-5)**
- 079
- 080
- 081
- 082
- 083
- 084
- 085

086

087

088

089

Funds – 3

Uniform Chart of Accounts-County

W. Va. Code § 6-9-2

Revised August 2002

WV State Auditor

Chief Inspector Division

FUND NUMBERS

GOVERNMENTAL FUNDS

Special Revenues – Continued

090

091

092

093

094

095

096

097

098

099

100 through 149 Federal Government Grants – titles are county specific

150 through 199 State Government Grants – titles are county specific

200 through 204 Other Grants – titles are county specific (Fund numbers adjusted December 2004 to allow for additional State Grants.)

201

202

203

204

205

206

207

208

209

210

211

212

213

214

215

216 through 232

Open

Uniform Chart of Accounts-County
W. Va. Code § 6-9-2
Revised August 2002

WV State Auditor
Chief Inspector Division
FUND NUMBERS

GOVERNMENTAL FUNDS

Debt Service

- 233 General Obligation Issue #1
- 234 General Obligation Issue #2
- 235
- 236
- 237 Water Revenue Bonds
- 238 Sewer Revenue Bonds
- 239 through 242 Open

Capital Projects

- 243 Jail Improvement
- 244 Special Building Fund
- 245 Special Construction Fund #1
- 246 Special Construction Fund #2
- 247 Capital Reserve
- 248 Special Construction Fund #3
- 249 **County Development - Impact Fees (W. Va. Code § 7-20-1 et. seq.)
Assigned January 2004**
- 250
- 251
- 252
- 253
- 254
- 254 through 260 Open

Permanent

- 261
- 262
- 263
- 264 through 270 Open

Uniform Chart of Accounts-County
W. Va. Code § 6-9-2
Revised August 2002

WV State Auditor
Chief Inspector Division
FUND NUMBERS

PROPRIETARY FUNDS

Enterprise

271 Parking Building
272 Correctional Facility (added August 2004 for McDowell County)
273 Tax Increment Financing Project 1 (Assigned October 2004)
274 Tax Increment Financing Project 2 (Assigned October 2004)
275 Tax Increment Financing Project 3 (Assigned October 2004)
276 Tax Increment Financing Project 4 (Assigned October 2004)
277 through 280 Open

FIDUCIARY FUNDS

Pension Trust

281
282
283
284 through 290 Open

Private Purpose Trust

291
292
293
294 through 300 Open

Investment Trust Funds

301
302
303
304 through 310 Open

Uniform Chart of Accounts-County
W. Va. Code § 6-9-2
Revised August 2002

WV State Auditor
Chief Inspector Division
FUND NUMBERS

FIDUCIARY FUNDS

Agency Funds

- 311 Motor Vehicle License
- 312 Criminal Charges (Includes drug testing, jury & witness fees charged by State, paid by defendant and sent to State)
- 313 Court Reporter
- 314 State Fines
- 315 State Police
- 316 State Current
- 317
- 318
- 319
- 320
- 321
- 322
- 323
- 324
- 325
- 326
- 327
- 328
- 329
- 330
- 331
- 332
- 333
- 334
- 335
- 336
- 337
- 338
- 339

340 through 361 Open

Funds – 7

Uniform Chart of Accounts-County
W. Va. Code § 6-9-2
Revised August 2002

WV State Auditor
Chief Inspector Division
FUND NUMBERS

FIDUCIARY FUNDS

Agency Funds – Continued

362 Tax Refund
363 Unclaimed Property
364 Tax Lien
365 Delinquent & Non-entered Land
366 Board of Health
367 Home Health
368 Outside Agency #1
369 Pension #1 Deputy Sheriff
370 Pension #2 Deputy Sheriff
371 Health Insurance Premium Program
372 Health Insurance Claims Program
373 School Current
374 School Excess Levy
375 School Bond Construction
376 School Debt Service
377
378 Municipal Fund #1
379 Municipal Fund #2
380 Municipal Fund #3
381 Municipal Fund #4
382 Municipal Fund #5
383 Municipal Fund #6
384 Municipal Fund #7
385 Municipal Fund #8
386 Municipal Fund #9
387 Municipal Fund #10
388 Municipal Fund #11
389 Municipal Fund #12
390 Municipal Fund #13
391 Municipal Fund #14
392 Municipal Fund #15

393 Municipal Fund #16

Funds – 8

Uniform Chart of Accounts-County
W. Va. Code § 6-9-2
Revised August 2002

WV State Auditor
Chief Inspector Division
FUND NUMBERS

FIDUCIARY FUNDS

Agency Funds – Continued

394 Municipal Fund #17
395 Municipal Fund #18
396 Municipal Fund #19
397 Municipal Fund #20
398 Municipal Fund #21
399 Municipal Fund #22
400 Municipal Fund #23
401 Municipal Fund #24
402 Municipal Fund #25
403
404
405 County Clerk
406 Circuit Clerk
407 Assessor
408 Sheriff
409 Prosecuting Attorney
410 through 450 Open

TEMPORARY SUBSIDIARY LEDGER NUMBERS

900 General Fixed Assets
901 General Long Term Debts
902 Payroll Clearing

ASSETS AND OTHER DEBITS

101 Cash

Currency, Cash and/or other forms of exchange on hand, in the bank, or held by designated custodians of cash.

102

103

104

105

106 Petty Cash

A sum of money used for making change or for making payments of expenses too minor to justify payment by check.

107 Tax Discounts (Credit)

This account is used to reflect a reduction in property tax revenues resulting from the early payment of taxes by a taxpayer. This is a contra-asset account and is a reduction from Taxes Receivable to determine Net Taxes Receivable ("Net amount to be raised by levy").

108 Assessor's Valuation Fund (Credit)

Reduction in property tax revenue which reflects the amount set aside from the regular current expense levy to pay the cost associated with training, maintaining current values and the ongoing cost associated with the revaluation of property. This is a contra-asset account and is a reduction from Taxes Receivable to determine Net Tax Receivable ("Net amount to be raised by levy").

109 Taxes Receivable

Uncollected portion of any year's tax levy, including property taxes, gross sales taxes, and any special district taxes. Use sub-account numbers to identify specific types of years.

110 Special Assessments Receivable

This account reflects the uncollected portion of special assessments for curbs and gutters, streets, and sidewalks, etc.

111 Customer's Accounts Receivable

Uncollected portion of charges billed to private individuals and organizations for goods or services furnished by a government. Use sub-account numbers to indicate types of years.

112 Estimated Uncollectible Taxes (Credit)

That portion of taxes receivable which it is estimated will never be collected. This is a contra-asset account and is a reduction from Taxes Receivable to determine Net Taxes Receivable ("Net amount to be raised by levy"). Use sub-account numbers to indicate years.

01 – 1st year 03 – 3rd year
02 – 2nd year 04 – 4th year

113 Exonerations – Estimated (Credit)

This account reflects the reduction of property tax revenues due to the taxpayer being relieved of part or all of the tax liability. This is a contra-asset account and is a reduction from Taxes Receivable to determine Net Taxes Receivable ("Net amount to be raised by levy").

114 Due from Other Funds

This account reflects the amount receivable from other funds within the same governmental unit. Should be paid before end of fiscal year. Use sub-account code to identify specific funds.

115 Due From Other Government Units

This account reflects the amount receivable from other governmental units.

116 Other Receivables

This account reflects the amounts due to a government which is not separately charged. Use sub-account code to identify various receivables.

- 117 Interest Receivables**
Interest which has been earned but not yet collected.
- 118**
- 119**
- 120 Inventories of Materials and Supplies**
Cost values of materials and supplies on hand.
- 121**
- 122 Prepaid Expenses**
This account reflects the prepayments of insurance, taxes, interest and other expenses for which the benefits have not yet been received.
- 123 Accrued Interest Purchased**
This account reflects the amounts dedicated to investments such as T-Bills, T-Notes, Etc.
- 124**
- 125 Investments**
Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments.
- 126**
- 127**
- 128**
- 129**

130 Fixed Assets – Land

Account includes cost of land purchased, legal fees involved and any expenses for grading, filling or other work necessary to put land in condition for intended use.

131 Fixed Assets – Building

Permanent structures owned by the government and improvements thereon. Same general rules apply to buildings as to land above. Any equipment or fixtures built into or permanently attached to building become part of the building.

01 – Accumulated Depreciation

132 Fixed Assets – Other Improvements

Acquisition value of permanent improvements, other than buildings, which add value to land. Examples: retaining walls, storm sewers, tunnels and bridges.

01 – Accumulated Depreciation – Other Improvements (Credit)

133 Fixed Assets – Equipment

Tangible property of too permanent a nature to be considered expendable. Valued at purchase price if possible and appraised value if not. Includes heavy construction equipment, trucks, cars, office machines and furniture. 01 – Accumulated Depreciation

134 Fixed Assets – Construction in Progress

Cost to date of construction of fixed assets undertaken but not yet completed.

135

136

137

138

139

140

141

142

143

144 through 182 Open

183 Amount Available In Debt Service Fund

An account in General Long-Term Debt Account Group equal to the amount of fund balance available in Debt Service Funds for the retirement of general long-term debt.

184 Amount To Be Provided For Payment of Bonds

Amount to be provided from taxes or other revenues for retirement of bonds in current and/or future years (in General Long-Term Debt Account Group).

185

186 Amount To Be Provided For Payment of Compensated Absences

General Long-Term Debt Account Group

187

188

189

190 through 199 Open

LIABILITIES AND OTHER CREDITS

200 Encumbrance Control

201 Accounts Payable

Amounts owed on open accounts to private individuals or business firms for goods and/or services furnished to a government.

202

203

204

205

206 Contracts Payable

Amounts due on contracts with suppliers of goods and/or services.

207 Capital Leases

Amounts due on contracts for capital assets (new added Jan 2003)

208

209

210 Due to Other Governmental Units

211

212

213

214

215 Due To Other Funds

Amount owed to other funds within the same governmental unit. Use sub-account codes to identify specific funds. Example: due assessor's valuation fund from county commission.

216 Open

217 Open

218 OPEB OTHER POST EMPLOYMENT BENEFITS PAYABLE (CURRENT)

219 Compensated Absences

Accrued Vacation Pay

220 Salaries & Wages Payable

A liability for wages earned by employees but not yet paid.

221 F.I.C.A. Taxes Payable

Accrued liability for employer's and employees' contributions to FICA (Social Security) which have not yet been remitted.

222 Federal Withholding Taxes Payable

Accrued liability for employee federal tax withholding which have not yet been remitted.

223 State Withholding Taxes Payable

Accrued liability for employee state tax withholding which have not yet been remitted.

224 Retirement Contributions Payable

Accrued liability for employer's and employees' contributions to a retirement plan which have not yet been remitted. Use sub-account numbers to identify Public Employees Retirement System, police pension, fire pension, etc.

225 Insurance Deductions Payable

Accrued liability for employer's and/or employees' payments to insurance plans which have not yet been remitted. Use sub-account numbers to identify various plans.

- 226 Charities Deductions Payable**
Accrued liability for employees' payroll deductions for contributions to charitable organizations which have not yet been remitted. Use sub-account numbers to identify various charities.
- 227 Other Deductions Payable**
Accrued liability for other payroll deductions such as contributions to charitable organizations which have not yet been remitted; **child support withholdings payable to the state**; etc. Use sub-account numbers to identify various charities.
- 228 Unemployment Compensation Payable**
Employee's withholding
- 229 Workers' Compensation Payable**
- 230 Parking Fees Withheld**
- 231**
- 232**
- 233**
- 234**
- 235 Dormant Checks**
- 236 Utilities Customers' Deposits**
Liabilities for customer meter deposits held by an enterprise fund.
- 237 Performance Bonds**
Liability for monies held as guarantee of contract performance.
- 238 Exonerations Due To Taxpayer**

239 Deferred Revenues

Revenues which are measurable but not available to meet current expenses. Includes "Delinquencies" – property taxes which are not expected to be collected in the current year.

240

241 Taxes Collected In Advance

Taxes collected before they become due.

242 Prepaid Licenses

Licenses which have been collected before they become due.

243 Bonds Payable In Current Year

The face value of bonds which are due within one year.

244 Bonds Payable In Future Years

The face value of bonds which are not due within one year.

245

246 OPEB OTHER POST EMPLOYMET BENEFITS PAYABLE (LONG-TERM)

247

248

249

250 through 279 Open

FUND EQUITY

280 Fund Balance Reserved For Encumbrances

The portion of a fund balance segregated for outstanding encumbrances.

281

282 Reserve For Fixed Asset Acquisitions (Capital Reserve)

283

284 Fund Balance Reserved for Inventories

Segregation of a portion of fund balance for the amount represented by inventories. This indicates that a portion of the fund balance is not available for expenditure since the fund balance includes an amount for inventories.

285

286

287

288

289

290 Investment In General Fixed Assets

An account in General Fixed Assets Account Group which represents the government's equity in general fixed assets.

291

292

293

294

295

296

297

298 Retained Earnings

The accumulated earnings of an Enterprise of Internal Service Fund.
(Similar to Fund Balance).

299 Unencumbered Fund Balance

The excess of the assets of a governmental unit over its liabilities and
fund balance reserved accounts.

REVENUES

Classification:	Account Numbers	Page
Taxes	300-302	21
Other Taxes	303-312	21
Licenses & Permits	317-319	23
Intergovernmental	322-325	24
Charges for Services	327-350	24
Fines & Forfeitures	361	27
Interest	365	28
Miscellaneous	366-385	28
Transfers	388-399	30

300 Revenue Control

301 Ad Valorem Property Taxes (Net) (T)

301-01 Current Year for Current Expense

301-02 1st Year

301-03 2nd Year

301-04 3rd Year

301-05 4th Year

301-06 Supplemental Taxes

301-07 Surplus

301-08 Delinquent & Non-entered Land Fund

301-09 Redemption from State Auditor

301-10 5th and any other prior year taxes

301-11 Tax Lien Surplus

**301-12 Tax Loss Restoration Fund Distribution (SB655 Amends
Code § 11-5-26 and 116g-17 Creates § 11-6-27) Added
March 2004**

301-90-99 Excess Levies

302 Tax Penalties, Interest & Publication Fees (T)

Payments of interest and penalties on delinquent taxes

303 Dog Taxes (OT)

Account includes taxes on ownership of dogs collected locally or by the county assessor. (W. Va. Code § 19-2-2 and § 8-13-10)

304 Property Transfer Tax (OT)

Excise tax on the privilege of transferring real property. (W. Va. Code § 11-22-2)

305 Coal Severance Tax (OT)

Account includes the tax on the extraction of coal which is collected by the Department of Tax & Revenue and distributed to local governments. Only 25% of the proceeds may be used to fund personal services. (W. Va. Code § 11-13A-6)

- 306 Gas & Oil Severance Tax (OT)**
Account includes the tax assessed on gas & oil wells. Tax is collected by the Department of Tax & Revenue and distributed to local governments. Only 25% of the proceeds may be used to fund personal services. (W. Va. Code 11-13A-5A)
- 307 Horse & Dog Racing Tax (OT)**
Account reflects the daily license tax for the privilege of conducting races. (W. Va. Code § 8-13-8)
- 308 Wine & Liquor Tax (OT)**
Account reflects the tax on the purchase of intoxicating liquors. Taxes collected by the State and remitted to the entity. ABC Commission collects liquor tax and the Department of Tax & Revenue collects the wine tax.
- 309 Hotel Occupancy Tax (OT)**
Account reflects the proceeds from the privilege tax upon occupancy of hotel rooms located within the county or municipality. Fifty percent (50%) of such revenue must be distributed to the local convention and visitor's bureau. The remaining 50% may be used in accordance with the provision of W. Va. Code § 7-18-4. Generally, these items include convention facilities such as arenas, auditoriums, civic centers and convention centers, the promotion of conventions, public parks, tourist information centers, recreation facilities, historic sites, and beautification projects. Please reference W. Va. Code § 7-18-4 for a complete listing of authorized expenditures of hotel occupancy tax revenues.
- 310 Waste Coal Producing Counties (OT)**
W. Va. Code § 11-13A-3e(f) Distributed annually by the state treasurer to counties in which refuse, gob piles, or other sources of waste coal are located and in which taxable waste coal production has occurred during the year. County is required to use 90% for infrastructure improvements and 10% for economic development.

311 Payment in Lieu of Taxes (OT)

Revenue collected in lieu of taxes except for federal payments in lieu of taxes. Federal payments in lieu of taxes are reported under account #325.

312 Synthetic Fuel Tax (OT)

W. Va. Code § 11-13-2f (e). (2) **Producing counties grant fund:** Ninety-percent (90%) must be used for infrastructure improvements and ten (10%) for economic development in accordance with the county commission's plan approved by the director of the development office. (3) **Non-producing counties fund:** Funds are equally divided and distributed among the synthetic fuel non-producing counties. County commission is required to first use these funds for regional jail or county jail expenses. Any remainder may be used for any authorized purpose at the discretion of the county commission.

313

314

315

316

317 Licenses (LP)

Account is used to report revenue from the sale of licenses. Use sub-account numbers to identify specific types of licenses. Includes trailer decals sold by assessors. W. Va. Code § 8-13-4

318 Building Permits (LP)

Account is used to report revenue from the issuance of permits for construction or alteration of buildings. (W.Va. Code § 8-12-14)

319 Miscellaneous Permits (LP)

Permits issued for various purposes – trailers, buildings, streets, sewers and signs. Sub-account numbers should be used to indicate the type of permits. (W.Va. Code § 8-12-5). Includes the county's share (\$2 collected by assessor) of farm use vehicle permit. (W.Va. Code § 17A-3-2(a) (2) (D) (i).

320

321

322 Federal Government Grants (IG)

Account used to report grants-in-aid from the federal government for such purposes as construction of water and sewerage treatment facilities, airports, urban renewal, etc.

323 State Government Grants (IG)

Account used to report grants-in-aid from the state government for such purposes as equipment for the sheriff's department, Governor's Committee on Crime & Delinquency, etc.

324 Other Grants (IG)

Account used to report grants from other local governments, agencies, private foundations or corporations.

325 Federal Payment in Lieu of Taxes (IG)

Revenue collected from the federal government in lieu of taxes

326

327 Charges for Services (CS)

Account used to report charges made for any service not specifically named. For example, includes motor voter, dog pound fees, and juvenile transport, etc.

328 Magistrate Court Clerk (CS)

329 Sheriff's Service of Process (CS)

Sheriff's Service of Process Revenue in accordance with W.Va. Code § 59-1-14.

330 Sheriff's Earnings (CS)

Revenues collected by the sheriff for services performed. EXCLUDES Sheriff's Commission - #367. Motor Vehicle License - #335, and Service of Process Fees - #329. (W.Va. Code § 59-1-14)

331 County Clerk's Earnings (CS)

Fees collected by the county clerk for services performed. This account does not include Property Tax Stamp Tax Revenue - #304. (W.Va. Code § 59-1-10)

332 Circuit Clerk's Earnings (CS)

Fees collected by the circuit clerk for services performed. (W.Va. Code § 59-1-11)

333 Prosecuting Attorney's Earnings (CS)

Fees collected by prosecuting attorney for services performed. (W.Va. Code 59-2-17 and 62-4-8)

334 Accident Reports (CS)

Payments received for the preparation of motor vehicle accidents.

335 Motor Vehicle License Fee (CS)

Revenue collected by the sheriff from sale of motor vehicle licenses in the county. (W.Va. Code § 17A-3-17)

336 Map Sales (CS)

Proceeds from the sale of tax maps. (W.Va. Code § 11-1C-4)

337-338

339 Parks & Recreation Fees (CS)

Account is used to report parks and recreation revenue, such as golf fees, admission to swimming pools, etc. (W.Va. Code § 8-12-5 [37], § 8-13-13, § 7-11-2 and §10-2-4a)

340 Rents & Concessions (CS)

Income derived from rental of government owned property or concessions. (W.Va. Code § 7-3-3, § 7-3-4 and § 8-12-18)

341 Landfill/Incinerator Fees (CS)

Fees charged for disposal of trash and garbage. (W.Va. Code § 7-1-3e and § 8-13-13)

342 Airport Revenues (CS)

Landing fees, hanger rentals and the like derived from local government owned airports. [W.Va. Code § 8-28-4, § 8-29-8 (10) and § 8-29A-9 (11)]

343 Cemetery Revenues (CS)

Account is used to report the sale of goods and services by a cemetery. [W. Va. Code § 8-12-5 (42)]

344 Ambulance Fees (CS)

Account is used to report charges for ambulance service. (W.Va. Code § 7-15-17 and § 8-13-13)

345 Emergency Services Fees (CS)

346 Emergency 911 Fees (CS)

Proceeds from the fee charged for enhanced emergency 911 telephone systems. (W.Va. Code § 7-1-3cc)

- 347 Special Patrol/Security Systems (CS)**
- 348 Franchise Agreements (CS)**
Fee paid for certain rights or privileges of operation within an entity's boundaries. Entity must have contract between entity and franchise on file. Includes cable television franchise fees. (W.Va. Code § 8-21-1)
- 349 Inspection Fees (CS)**
Account is used for reporting the fees charged for performing building, plumbing, or electrical inspections and for certification of inspection. Includes jail inspection fees. (W.Va. Code § 8-12-15)
- 350 IRP Fees (Interstate Registration Plan) (CS)**
This revenue is generated from a fee assessed by the Department of Motor Vehicles on interstate trucks. The fee is distributed monthly to the county sheriff with the public utility tax by the State Auditor's County Collections Division.
- 351 Jail Fees (CS)**
Fees charged by a governmental unit for feeding and care of prisoners (W.Va. Code § 8-14-3, 50-3-1 and 5-3-2)
- 352 - 360**
- 361 Fines, Fees, & Court Costs (FF)**
Fines and forfeits for statutory violations, facilities fees and arrest fees. (W.Va. Code § 8-14-3, § 50-3-1 and § 5-3-2)
- 362 Regional Jail Operations Partial Reimbursement (FF)**
Revenues generated from magistrate and circuit court fees remitted to the State Treasurer and reimbursed to counties and municipalities participating in the regional jail system to offset their costs of incarceration. Distributed within 90 days after July 1; reimbursement based on number of inmate days. (W. Va. Code § 31-20-10b) (Added August 31, 2006)

363

364

365 Interest Earned (I)
Interest earned on investments. The interest belongs to fund which owns the principal invested. (W.Va. Code § 8-13-22a, § 7-6-5 & § 7-6-5a)

366 Miscellaneous Revenue (M)
Revenues that are not material or too infrequent in occurrence to categorize. May include insurance claims.

367 Sheriff's Commission (M)
Revenue from fee charged by sheriff for collecting over 85% of an entity's property tax levy. Receipt from other entities only. (W.Va. Code § 11A-1-17)

368 Confiscated Property (M)
Proceeds from the disposition of forfeited moneys or property seized under the West Virginia Contraband Forfeiture Act (W.Va. Code § 60A-7-706 and § 60A-7-707)

369 Commission (M)
Commission paid to assessor from dog tax fund, **goat and sheep commission**, commissions on phone booths, vending machines, etc.

370 Gaming Income
State Allocation to County. (W. Va. Code §29-25-22)

371 Recycling Programs (M)
This account is used to report the revenues earned from the sale of recyclable materials. (W. Va. Code § 20-11-5)

372 Filing Fees (M)
This account is used to report the revenue generated from the fee charged to candidates filing to run for election of public office. (W.Va. Code § 3-5-8 and § 8-5-6)

- 373 Video Lottery (LVL) (M)**
This account is used to report the revenue generated from race track and gaming machines. (W. Va. Code § 29-22A-10(c) 3)
- 374 Planning Commission Revenue (M)**
Revenues generated for or by a planning commission. (W.Va. Code § 8-8-24-15 and § 8-24-32)
- 375 Sale of Materials (M)**
Revenue from sale of materials. (W.Va. Code § 7-3-3 and 8-12-18)
- 376 Royalties (M)**
Payments received for oil, gas or other minerals on county or city owned lands. (W.Va. Code §7-3-4 and § 8-12-18)
- 377 Sale of Bonds (M)**
Proceeds from sale of bonds.
- 378 Proceeds from Bond Restructuring (M)**
Funds received from the refinancing of bonds or defeasance of debt. (W.Va. Code § 8-13-20 and §13-2-1)
- 379**
- 380 Contributions/Transfers from Other Entities (M)** Contributions, transfers, or donations from other entities or private sources. Used to report 2% distribution from the county commission, school board and municipalities to Assessor's Valuation Fund. Includes payments from Supreme Court Administrator's Office for magistrates.
- 381 Charges to Other Entities or Private Sources (M)**
Charges for goods and services rendered to others. Includes Gypsy Moth Program.
- 382 Refunds/Reimbursements (External Sources) (M)**
Money received for overpayment or return of goods or services and money received for payments made for another.

- 383 Parking (M)**
- 384 Sale of Fixed Assets (M)**
Revenue from the sale of long-term assets such as land, buildings, machinery and equipment. Entries to this account for sale of fixed assets should trigger adjustments in property control records. (W.Va. Code § 8-12-18 and § 7-3-3)
- 385 Gain/Loss on Sale of Fixed Asset (M)**
- 386**
- 387**
- 388 Transfer from Other Funds (TR)**
Transfers from one fund to another within the same governmental unit. Use separate sub-accounts for each fund involved. To transfer money from other funds there must be a unanimous decision of the county commission. The commission must also deem that an emergency or necessity exists and that there are no funds available from any other source. If the purpose for which the fund was created has been accomplished or completed, this account may be used to transfer any remaining balance to the general fund. (W.Va. Code § 7-1-9)
- 389**
- 390 Emergency 911 Reimbursement (TR)**
- 391 Dog & Kennel Reimbursement (TR)**
- 392 Concealed Weapons Reimbursement (TR)**
- 393 Home Confinement Reimbursement (TR)**
- 394 General School Fund Reimbursement (TR)**

- 395 Magistrate Court Reimbursement (TR)
- 396 Worthless Check Reimbursement (TR)
- 397 Payroll Reimbursement (TR)
- 398 Transfer from Financial Stabilization Fund (Rainy Day Fund) (TR)**
This account reflects the amount of funds transferred FROM the Rainy Day Fund to the General County Fund. W. Va. Code §7-21-1
- 399 Transfer Assessor's Valuation Fund (TR)**
Transfers made from the Assessor's Valuation Fund to the County's General Fund to meet payroll expenses only. Any and all other expenses must be paid directly from the assessor's valuation fund, fund #056. (W. Va. Code § 11-1C-8)

EXPENDITURES

CLASSIFICATION	OBJECT NUMBER	PAGE
General Government	400-699	32
Public Safety	700-799	37
Health & Sanitation	800-899	41
Culture & Recreation	900-949	43
Social Services	960-959	45
Capital Projects	960-999	46

- 400 Expenditure Control**
- 401 County Commission**
This account should be used to report general operating expenses
- 402 County Clerk**
This account should be used to report general operating expense
- 403 Circuit Clerk**
This account should be used to report general operating expense
- 404 Sheriff – Treasurer**
This account should be used to report general operating expense
- 405 Prosecuting Attorney**
This account should be used to report general operating expense
- 406 Assessor**
This account should be used to report general operating expenses from the general county fund only. Do not use this account to report expenses paid from the assessor’s valuation fund.
- 407 Assessor’s Valuation Fund**
When this account is reported in the general fund it should be used for payroll expense only. All other expenditures should be made from the assessor’s valuation fund #056. (W. Va. Code §11-1C-8)
- 408 Statewide Computer Network**
This account is used to report the expense associated with the assessor’s Integrated Assessment System (IAS). The county commission exercises sole control of this account. (W. Va. Code §11-1A-21 Legislative Rule Title Series 2)
- 409 Sheriff’s Tax Processing**
- 410 County Surveyor**

- 411 Fiduciary Supervisor**
- 412 Agricultural Agent**
- 413 Elections – County Clerk**
This account should be used to report election expenses associated with the county clerk’s office.
- 414 Elections – Circuit Clerk**
This account should be used to report election expenses associated With the circuit clerk’s office.
- 415 Magistrate Court**
- 416 Circuit Court**
- 417 County Administrator**
Optional-county commission to determine if this office is to be reported as a separate function or included under account #401.
- 418 Purchasing Department**
- 419 Personnel Office**
- 420 Custodial**
- 421 Civil Service**
- 422 Infrastructure**
Account should reflect the 90% expenditure from Synthetic Fuel Tax Producing Counties Grant Fund
- 423 Insurance Program – Self Insured**
- 424 Courthouse**

- 425 Other Buildings
- 426 Printing
- 427 Microfilm
- 428 Data Processing
- 429 Regional Development Authority (W. Va. Code § 8-25-12)
- 430 Community Development
- 431 Economic Development
- 432 Industrial Development
- 433 Geographic Information Systems (GIS) New 11/14/03
- 434 Airports
- 435 Public Works Department
- 436 Rehabilitation of Property
- 437 Acquisition of Property
- 438 Building Inspection
- 439 Planning & Zoning
- 440 Engineering
- 441 Housing Authority
- 442 Federal Government Grants

- 443 State Government Grants
- 444 Other Grants
- 445 Litigation Reserve
- 446 Parking
- 447 Finance Department
- 448 Courthouse Annex (New March 2004 for Grant)
- 449 Worthless Check (New March 2004 for Preston)
- 450 Farm Preservation Program (New June 2004 for Morgan)
- 451 Zoning Board (New June 2005)
- 452 Teen Court (New January 2006)
- 453
- 454
- 456
- 457
- 458
- 459
- 460
- 461 -469

470

471

472

473

474

475

476

477

478

479

480

481

482

483 through 696 Open

697 Contributions to Commissions, Authorities, & Other Statutory Entities

698 Transfers or Reimbursements – Audit Findings

699 Contingencies

This account is used to report an appropriation for unexpected or unknown expenditures. Money must be transfer to a department prior to expenditure. Should not exceed 3% of the total receipts.

700 Sheriff – Law Enforcement

701 Sheriff – Service of Process

This account is used to report the expense associated with process serving. The amount appropriated for this purpose must be at least equal but is usually greater than the amount reported under revenue account #329 Sheriff's Service of Process Fees. W. Va. Code § 59-1-14 requires that any fee collected for this service must be used to pay the expense associated with providing the service.

702 Jail – Reimbursable Costs – Care & Feeding of Prisoners

This account is used to report all costs directly associated with the operation of the county jail and maintaining a prisoner in the county jail. Reimbursable jail costs include salaries of jail employees, food, pharmaceuticals, and jail utilities. This account is under the control of the county sheriff.

703 Jail – Non-reimbursable Costs

This account is used to report all jail costs not directly associated with the care and feeding of prisoners housed in the county jail. Examples of the types of costs that would be reported in this account are:

1. Prisoners housed in other jails
2. Repairs & maintenance to areas of the jail building that are not areas assigned to prisoners. For example the sheriff's office, law enforcement offices, booking room, kitchen, employee lounge, dispatch room, etc.

704 Regional Jail

705 Home Confinement

706 Concealed Weapons

707 Investigative Services

708 Police Special Duty

709 Juvenile Detention Center

710 Civil Defense

711 Emergency Services

712 Communication Center

713 Fire Department

714 Fire Coordinator

715 Ambulance Authority

716 Dog Warden/Humane Society/Animal Shelter

717 Central Garage

718 Flood Control

719 Watershed Project

720 Dams & Dredging

721 Law Enforcement Grants

The title of each law enforcement grant account is county specific.
The county may assign these titles.

722 Law Enforcement Grants

The title of each law enforcement grant account is county specific.
The county may assign these titles.

723 Law Enforcement Grants

The title of each law enforcement grant account is county specific.
The county may assign these titles.

724 Law Enforcement Grants

The title of each law enforcement grant account is county specific.
The county may assign these titles.

725- Law Enforcement Grants

729 The title of each law enforcement grant account is county specific.
The county may assign these titles.

730 Courthouse Security

731 Community Based Corrections Program (March 2005)

W. Va. Code § 62-11C-5 Programs include but are not limited to probation supervision programs; day fine programs; community service restitution programs; home incarceration programs; substance abuse treatment programs; sex offender containment programs; licensed domestic violence offender treatment programs; day reporting centers; educational or counseling programs; or drug courts. W. Va. Code § 62-11C-8 requires the treasurer of the county designated as the fiscal agent for the board to establish a separate fund designated the community criminal justice fund. (See fund #072) The treasurer shall deposit all fees remitted by municipal, magistrate and circuit clerks and all funds appropriated by a county commission and all funds provided by the governor's committee for approved community corrections programs.

732 RAPID RESPONSE (W. Va. Code § 7-1-3aa)

733 Mapping and Addressing

734 Local Emergency Planning Commission (LEPC) (WV Code 15-5A-7)

735

736

737

738

739

740

741

742

743

744

745

746

747

748

749

750 through 799 Open

800 Local Health Department

801 Mental Health

802 Other Health Programs

This account could be used to report other health programs such as nursing homes or clinics.

803 Hospital

804 Dental Clinic

805 Vital Statistics

806 Sewer

807 Storm Sewer

The account may be used for the building & maintenance of storm sewers.

808 Solid Waste Authority

809 Water

810 Garbage Department

This account is used to report the expense associated with garbage and trash pickup.

811 Landfill & Incinerator

812 Recycling Center

813 Litter Control Program

814

815

816

817

818

819

820

821

822

823

824

825

826

827

828

829

830

831

832 through 899 **Open**

900 Parks & Recreation

901 Swimming Pools

902 4 – H Camps

903 Arts & Humanities

904 Museum Commission

905 Fair & Festival Associations

906 Youth Camp

907 Summer Youth Program

908 Community Center

909 Historical Commission

910 Civic Promotions

911 Visitor's Bureau

This account should be used to report the 50% contribution to visitor's bureaus as a result of revenues that are generated from hotel-motel tax. W. Va. Code § 7-18-4

912 Travel Council

Travel council may be used as an alternative to visitor's bureau if the county does not have a visitor's bureau under the provisions of W. Va. Code § 7-18-4.

913 Beautification

914 Rails to Trails

- 915 Hotel-Motel Promotion of Tourism – The Hotel’s Appropriation**
This account should be used to report the amount expended to be reimbursed to hotels and motels that apply for a percentage of the proceeds from hotel & motel tax revenue. W. Va. Code § 7-18-4
- 916 Library**
- 917 Law Library**
- 918**
- 919**
- 920**
- 921**
- 922**
- 923**
- 924**
- 925**
- 926**
- 927**
- 928**
- 929**
- 930 through 949 Open**

950 Social Services

This account includes handicap services and community action programs.

951 Human Resources

952 Senior Citizens

953 Public Transit

954

955

956 Homeless Shelter

957 Family Law Master

958 Community Council

959 Cemeteries

The following CAPITAL PROJECT accounts should be used to report purchases of items that meet the county commissions' capitalization criteria. These items will be capitalized, depreciated and included on the county's asset listing.

960 General Government

This account should be used for all departments within the general government category in which an account number has not been specifically assigned. Do not use this account to report items purchased for constitutional officers.

961 Public Safety

This account should be used for all departments within the public safety category in which an account number has not been specifically assigned. Do not use this account to report items purchased for the sheriff.

962 Health & Sanitation

This account should be used for all departments within the health & sanitation category in which an account number has not been specifically assigned.

963 Culture & Recreation

This account should be used for all departments within the culture & recreation category in which an account number has not been specifically assigned.

964 Social Services

This account should be used for all departments within the social services category in which an account number has not been specifically assigned.

965 Central Garage

The following CAPITAL PROJECT accounts should be used to report purchases of items that meet the county commissions' capitalization criteria. These items will be capitalized, depreciated and included on the county's asset listing.

966 Geographic Information Systems (GIS) New 11/14/03

967

968

969

970

971

972 Federal Government Grants

973 Federal Government Grants

974 State Government Grants

975 County Clerk

976 Circuit Clerk

977 Assessor

978 Prosecuting Attorney

979 Sheriff-Treasurer

980 Sheriff-Law Enforcement

The following CAPITAL PROJECT accounts should be used to report purchases of items that meet the county commissions' capitalization criteria. These items will be capitalized, depreciated and included on the county's asset listing.

- 981 Sheriff- Jail
- 982 Data Processing
- 983 Election County Clerk
- 984 Circuit Court
- 985 Community Development
- 986 County Commission
- 987 Courthouse
- 988 Other Buildings
- 989 Extension Services
- 990 Other Boards & Authorities
- 991 Purchasing
- 992 Communication Center
- 993 Dog Warden/Animal Shelter
- 994 Emergency Services
- 995 Service of Process

The following CAPITAL PROJECT accounts should be used to report purchases of items that meet the county commissions' capitalization criteria. These items will be capitalized, depreciated and included on the county's asset listing.

996 Ambulance

997 Water

998 Parks & Recreation

999 Streets & Highways

OBJECTS OF EXPENDITURES

CATEGORY	OBJECT NUMBERS	PAGE
Personal Services	101-199	50
Contractual Services	211-299	51
Commodities	341-399	55
Capital Outlay	456-499	57
Contributions/ Transfers	566-599	59
Non-Operating Expense	670-699	59

- 101 **Official's Salary**
- 102 **Official's Salary Supplement**
- 103 **Salary & Wages of Employees**
This object reflects the gross earnings of all appointed employees. Overtime & extra help appropriations should be reported under separate objects.
- 104 **FICA Tax – Social Security**
Employer's share only
- 105 **Group Insurance Expense**
Employer's share only
- 106 **Retirement Expense**
Employer's share only
- 107 **Contribution to Pension Fund**
Employer's share only
- 108 **Overtime**
- 109 **Extra Help**
- 110 **Other Fringe Benefits**
Includes uniform allowance for buying own uniforms. Otherwise, uniform expense is object #45 and cleaning of uniforms is #25.
- 111 **OPEB OTHER POST EMPLOYMENT BENEFITS**
- 112 **LONGIVITY PAY**
- 113 through 199 **Open**

- 211 Telephone**
Cost of telephones and other communications by telegrams, cablegrams, radio grams or fax machines.
- 212 Printing**
Printing of forms, election ballots, brochures, etc.
- 213 Utilities**
Heat, light, water and power for public buildings and other facilities. Includes electricity for street lights and traffic signals.
- 214 Travel**
Expense associated with travel for governmental employees while conducting official public business.
- 215 Maintenance & Repair – Buildings & Grounds**
Cleaning, painting, repairs, and replacement of worn-out heating and air conditioning equipment. Landscaping, gardening and grass mowing of county owned properties.
- 216 Maintenance & Repair – Equipment**
Service and repairs to mechanical equipment such as heavy construction equipment, heating and air conditioning systems and office machines.
- 217 Maintenance & Repair – Autos & Trucks**
Service and repairs to automotive equipment

218 Postage

219 Buildings & Equipment & Rents

Cost of renting buildings, office space, automobiles, trucks, radio, construction and office equipment, including copy machines, typewriters, etc. This object may be used for lease purchase agreement. An alternative for lease purchase agreements may be object # 30 Contracted Services.

220 Advertising & Legal Publications

Includes newspaper advertisements of such things as tax sales, elections, bid openings, civic promotions, etc.

221 Training & Education

222 Dues & Subscription

Memberships in professional societies for governmental offices, and subscriptions to technical publications. For examples, dues paid to WVACo, County & Circuit Clerks' Association, Assessors' Association, Prosecuting Attorneys' Association, CCA, FIC, and RDA

223 Professional Services

Includes management consulting, appraisal services, engineering and architectural services, legal fees, medical, dental, hospital services, etc. For example, special prosecutors, court reporters, and architects fees.

224 Audit Costs

Cost of audits performed by the State Auditor's Office or CPA firms

225 Laundry & Dry Cleaning

Laundry and dry cleaning of uniforms and linens for jail, health department etc.

226 Insurance & Bonds

Liability and property damage insurance on vehicles, workers' compensation insurance, unemployment compensation, fire insurance on public buildings and facilities, fidelity bonds on public officials and any other types of insurance other than group insurance

227 Rights-of-Way

Right-of-way and easements for projects which are not to be capitalized by the governmental unit.

228 Freight

229 Court Costs & Damages

230 Contracted Services

Contracts for services provided to the government, such as janitorial services, exterminating services, etc. Includes, Assessor's PVC loan payment.

231 Fire Service Fees

232 Bank Charges

Includes service fees charged on accounts

233 Investigation Expense

Payments made for information, evidence, etc.

234 Extraditions – Circuit Court

235 Remittance of Fees Collected

236 Refunding Erroneous Payments

- 237 Other Fees & Taxes
- 238 Refunds of Deposits
- 239 Insurance Premium for Retirees
- 240 Refunds & Reimbursements
- 241
- 242
- 243
- 244
- 245
- 246
- 247
- 248
- 249
- 250
- 251
- 252 through 299 Open

- 341 Departmental Supplies & Materials**
Supplies and materials normally and routinely required for the day to day operation of the department involved.
- 342 Record Books**
- 343 Automobile Supplies**
Gasoline, oil and tires
- 344 Food & Drugs – Feeding Prisoners**
Cost associated with maintaining prisoners in jail
- 345 Uniforms**
Cost of uniforms for sheriff's department
- 346 Purchases for Resale**
Includes soft drinks, food, and snacks where concession stands are maintained. Golf and other supplies in recreation department.
- 347 Purchases for Inventory**
Purchases to replenish inventory and maintain stock quantities at normal level.
- 348 Charges by Other Funds**
Payments to other funds of the same governmental entity for goods received or services rendered. Use separate numbers for each fund involved. Includes gun permits for bailiff.
- 349 Charges by Other Governmental Entities**
Payments to other governmental units for goods received or services rendered. Use separate numbers for each entity involved.
- 350 Computer Indexing**
Charges by private vendor

- 351 Athletic Supplies
- 352 Purchase of Lottery Tickets
- 353 Computer Software
- 354
- 355
- 356
- 357
- 358
- 359
- 360
- 361
- 362
- 363
- 364
- 365
- 366
- 367 through 399 Open

456 Capital Outlay – Land

Cost of acquisition of land including legal fees and expenses of grading, filling, or other work necessary to put land in condition for intended use.

457 Capital Outlay – Buildings

The initial cost of buildings including legal fees. Also includes any pieces of mechanical equipment which have been attached to and become part of the building.

458 Capital Outlay – Other Improvements

The acquisition cost of permanent improvements other than buildings which add value to land, such as retaining walls, storm sewers, tunnels and bridges.

459 Capital Outlay – Equipment

Machinery, equipment, furniture, and fixtures of too permanent a nature to be considered expendable at time of purchase. Account includes heavy construction equipment, automobiles, trucks, office machines, furniture and the like. If equipment meets the criteria set by the county commission for capitalization of assets this object should be used in conjunction with the appropriate 900 series Capital Project expenditure account.

However, if the purchase does not meet the commission's capitalization criteria, the object may be used in conjunction with a standard operating budget account. Another alternative for expensing the cost associated with equipment that is not to be capitalized is to use object #341 Materials & Supplies with the appropriate standard operating budget account.

460 Capital Outlay – Construction in Progress

The cost to date of the construction of fixed assets not yet completed

461

462

463

464

465 Depreciation Expense

466

467

468

469

470

471

472

473

474

475 through 499 Open

Objects – 58

- 566 Contributions/Transfers to Other Funds**
Transfers to other funds within the same governmental unit.
 - 567 Contributions/Transfers to Other Government Entities**
 - 568 Other Contributions/Transfers**
 - 569**
 - 570 through 599 Open**
-

- 670 Other Interest & Penalties**
- 671 Principal Maturity on Bonds**
- 672 Interest on Bonds**
- 673 Premium on Called Bonds**
- 674 Bond Service Charges**
- 675 Actuarial Reserve**
- 676**
- 677 through 699 Open**

ALPHABETICAL LISTING

	Page
FUNDS	60
REVENUES	64
EXPENDITURES	67
OBJECTS OF EXPENDITURES	73

FUNDS – ALPHA LISTING – Page 60

018	Airports
407	Assessor
057	Assessor's Valuation Fund
366	Board of Health
247	Capital Reserve
406	Circuit Clerk
002	Coal Severance Fund
072	Community Criminal Justice
059	Concealed Weapons
272	Correctional Facility
405	County Clerk
249	County Development-Impact Fees
313	Court Reporter
312	Criminal Charges
365	Delinquent & Non entered Land
012	Development Authority
078	Drug Court (W. Va. 62-11C-5)
007	Emergency Comm. 911
068	Employment Security-Self Insured
037	Enhanced 911 Equipment (3%)
027	Excess Levy #1
028	Excess Levy #2
029	Excess Levy #3
030	Excess Levy #4
031	Excess Levy #5
032	Excess Levy #6
057	Farm Preservation Program
076	Federal Drug Investigations
009	Federal Government Grants – County Specific
076-099	Federal Government Grants – County Specific
016	Fiduciary
001	General Fund
233	General Obligation Issue #1
234	General Obligation Issue #2
004	General School

FUNDS – ALPHA LISTING – Page 61

372	Health Insurance-Claims
371	Health Insurance-Premiums
008	Home Confinement
367	Home Health
243	Jail Improvement
071	Jury & Witness Fees
073	Law Enforcement Investigation Confiscated Property Fund
015	Library
005	Magistrate Court
311	Motor Vehicle License
075	Multi-Task Force Investigation
378	Municipal Fund #1
387	Municipal Fund #10
388	Municipal Fund #11
389	Municipal Fund #12
390	Municipal Fund #13
391	Municipal Fund #14
392	Municipal Fund #15
393	Municipal Fund #16
394	Municipal Fund #17
395	Municipal Fund #18
396	Municipal Fund #19
379	Municipal Fund #2
397	Municipal Fund #20
398	Municipal Fund #21
399	Municipal Fund #22
400	Municipal Fund #23
401	Municipal Fund #24
402	Municipal Fund #25
380	Municipal Fund #3
381	Municipal Fund #4
382	Municipal Fund #5

FUNDS – ALPHA LISTING – Page 62

383	Municipal Fund #6
384	Municipal Fund #7
385	Municipal Fund #8
386	Municipal Fund #9
011	Other Grants – County Specific
200-204	Other Grants – County Specific
368	Outside Agency #1
271	Parking Building
013	Parks & Recreation
369	Pension #1 (Deputy Sheriffs)
370	Pension #2 (Deputy Sheriffs)
014	Planning Authority
409	Prosecuting Attorney
074	Prosecuting Attorney Drug Forfeiture
058	Rainy Day Fund
375	School Bond Construction
373	School Current
376	School Debt Service
374	School Excess Levy
238	Sewer Revenue Bonds
408	Sheriff
017	Solid Waste Authority
244	Special Building Fund
245	Special Construction #1
246	Special Construction #2
248	Special Construction #3
019	Special Project – County Specific
020	Special Project – County Specific
021	Special Project – County Specific
023	Special Project – County Specific
024	Special Project – County Specific
025	Special Project – County Specific
022	Special Project – County Specific
026	Special Project – County Specific

REVENUE – ALPHA LISTING – PAGE 64

334	Accident Reports
342	Airport Revenues
344	Ambulance Fees
399	Assessor's Valuation Fund Transfer
318	Building Permits
343	Cemetery Revenues
327	Charges for Services
381	Charges to Other Entities or Private Sources
332	Circuit Clerk's Earnings
305	Coal Severance Tax
369	Commissions
392	Concealed Weapons Reimbursement
368	Confiscated Property
380	Contribution/Transfers from Other Funds
331	County Clerk's Earnings
301-08	Delinquent & Non-entered Land Fund
391	Dog & Kennel Reimbursement
303	Dog Taxes
346	Emergency 911 Fees
390	Emergency 911 Reimbursement
345	Emergency Services Fees
301-90-99	Excess Levies
322	Federal Government Grants
325	Federal Payment In Lieu of Taxes
372	Filing Fees
361	Fines, Fees, & Court Costs
348	Franchise Agreements
385	Gain/Loss on Sale of Fixed Asset
370	Gaming Income
306	Gas & Oil Severance

	REVENUE – ALPHA LISTING – Page 65
394	General School Reimbursement
393	Home Confinement Reimbursement
307	Horse & Dog Racing Tax
309	Hotel Occupancy Tax
349	Inspection Fees
365	Interest Earned
350	IRP Fees (Interstate Registration Plan)
351	Jail Fees
341	Landfill / Incinerator Fees
317	Licenses
328	Magistrate Court Clerk
395	Magistrate Court Reimbursement
336	Map Sales
319	Miscellaneous Permits
366	Miscellaneous Revenue
335	Motor Vehicle License
324	Other Grants
383	Parking
339	Parks & Recreation Fee
311	Payment in Lieu of Taxes
397	Payroll Reimbursement
374	Planning Commission Revenue
378	Proceeds from Bond Restructuring
301-02	Property Tax – 1 st Year
301-03	Property Tax – 2 nd Year
301-04	Property Tax – 3 rd Year
301-05	Property Tax – 4 th Year
301-10	Property Tax – 5 th and any other prior year
301-01	Property Tax – Current Year
304	Property Transfer Tax

	REVENUE – ALPHA LISTING –Page 66
333	Prosecuting Attorney's Earnings
371	Recycling Program
301-09	Redemptions from State Auditor
382	Refunds/Reimb. (External Sources)
362	Regional Jail Operations Partial Reimburse
340	Rents & Concessions
300	Revenue Control
376	Royalties
377	Sale of Bonds
384	Sale of Fixed Assets
375	Sale of Materials
367	Sheriff's Commission
330	Sheriff's Earnings
329	Sheriff's Service of Process
347	Special Patrol/Security Systems
323	State Government Grants
301-06	Supplemental Taxes – Property Tax
301-07	Surplus – Property Tax
312	Synthetic Fuel Tax
301-11	Tax Lien Surplus
301- 12	Tax Loss Restoration Fund Distribution
302	Tax Penalties, Interest & Publication Fees
388	Transfers from Other Funds
398	Transfers from Rainy Day Fund
373	Video Lottery
310	Waste Coal
308	Wine & Liquor Tax
396	Worthless Check Reimbursement

	EXPENDITURE – ALPHA LISTING – Page 67
902	4 – H Camp
437	Acquisition of Property
412	Agricultural Agent
434	Airports
996	Ambulance – Capital Projects
715	Ambulance Authority
903	Arts & Humanities
406	Assessor
977	Assessor – Capital Projects
407	Assessor’s Valuation Fund
913	Beautification
438	Building Inspection
959	Cemeteries
717	Central Garage
965	Central Garage-Capital Projects
403	Circuit Clerk
976	Circuit Clerk – Capital Projects
416	Circuit Court
984	Circuit Court – Capital Projects
910	Civic Promotions
710	Civil Defense
421	Civil Service
712	Communication Center
992	Communication Center – Capital Projects
731	Community Based Corrections Program
908	Community Center
958	Community Council
430	Community Development
985	Community Dev. – Capital Projects

	EXPENDITURE – ALPHA LISTING – Page 68
706	Concealed Weapons
699	Contingencies
697	Contributions to Commissions, Authorities and Other Statutory Entities
417	County Administrator
402	County Clerk
975	County Clerk – Capital Projects
401	County Commission
986	County Commission – Capital Projects
424	Courthouse
448	Courthouse Annex
987	Courthouse – Capital Projects
730	Courthouse Security
963	Culture & Recreation – Capital Projects
420	Custodial
720	Dams & Dredging
428	Data Processing
982	Data Processing – Capital Projects
804	Dental Clinic
993	Dog Warden – Capital Projects
716	Dog Warden/Humane Society
431	Economic Development
983	Election County Clerk – Capital Projects
414	Elections – Circuit Clerk
413	Elections – County Clerk
711	Emergency Services
994	Emergency Services – Capital Projects
440	Engineering

	EXPENDITURE – ALPHA LISTING – PAGE 69
400	Expenditure Control
905	Fair & Festival Associations
957	Family Law Master
450	Farm Preservation Program
442	Federal Government Grants
972	Federal Government Grants - Capital Projects
973	Federal Government Grants - Capital Projects
411	Fiduciary Supervisor
447	Finance Department
714	Fire Coordinator
713	Fire Department
718	Flood Control
810	Garbage Department
960	General Government – Capital Projects
433	Geographic Information Systems
966	Geographic Information Systems-Capital Project
962	Health & Sanitation – Capital Projects
909	Historical Commission
705	Home Confinement
956	Homeless Shelter
803	Hospital
915	Hotel-Motel Promotion of Tourism – The Hotel’s Appropriation
441	Housing Authority
951	Human Resources
432	Industrial Development
422	Infrastructure

	EXPENDITURE – ALPHA LISTING – Page 70
423	Insurance Program – Self Insured
707	Investigative Services
703	Jail Costs Non-reimbursable
702	Jail Costs - Reimbursable
709	Juvenile Detention Center
811	Landfill & Incinerator
721-729	Law Enforcement Grant
917	Law Library
916	Library
445	Litigation Reserve
813	Litter Control
800	Local Health Department
734	Local Emergency Planning Commission
415	Magistrate Court
801	Mental Health
733	Mapping and Addressing
427	Microfilm
904	Museum Commission
990	Other Boards & Authorities – Capital Projects
425	Other Buildings
988	Other Buildings – Capital Projects
444	Other Grants
802	Other Health Programs
446	Parking
900	Parks & Recreation
998	Parks & Recreation – Capital Projects
419	Personnel Office
439	Planning & Zoning
708	Police Special Duty

426	Printing
	EXPENDITURE - ALPHA LISTING - Page 71
405	Prosecuting Attorney
978	Prosecuting Attorney - Capital Projects
961	Public Safety - Capital Projects
953	Public Transit
435	Public Works Department
991	Purchasing - Capital Projects
418	Purchasing Department
914	Rails to Trails
732	Rapid Response
812	Recycling Center
429	Regional Development Authority
704	Regional Jail
436	Rehabilitation of Property
952	Senior Citizens
995	Service of Process - Capital Projects
806	Sewer
979	Sheriff - Capital Projects
981	Sheriff - Jail - Capital Projects
700	Sheriff - Law Enforcement
980	Sheriff - Law Enforcement - Capital Projects
701	Sheriff - Service of Process
404	Sheriff - Treasurer
409	Sheriff's Tax Processing
950	Social Services
964	Social Services - Capital Projects
808	Solid Waste Authority
443	State Government Grants
974	State Government Grants - Capital Projects
408	Statewide Computer Network
807	Storm Sewer
999	Streets & Highways - Capital Projects

	OBJECT OF EXPENDITURE - ALPHA LISTING - Page 73
220	Advertising & Legal Publications
351	Athletic Supplies
224	Audit Costs
343	Automobile Supplies
232	Bank Charges
219	Buildings & Equipment Rents
457	Capital Outlay – Buildings
460	Capital Outlay – Construction in Process
459	Capital Outlay – Equipment
456	Capital Outlay – Land
458	Capital Outlay – Other Improvements
348	Charges by Other Funds
349	Charges by Other Governmental Entities
350	Computer Indexing
353	Computer Software
230	Contracted Services
568	Contributions – Other
566	Contributions / Transfers to Other Funds
567	Contributions / Transfers to Other Governmental Entities
229	Court Costs & Damages
465	Depreciation Expense
222	Dues & Subscriptions
234	Extraditions - Circuit Court
104	FICA Tax – Social Security
231	Fire Service Fees
344	Food & Drugs – Feeding Prisoners
228	Freight

	OBJECT OF EXPENDITURE - ALPHA LISTING - Page 74
110	Fringe Benefits – Other
105	Insurance – Group
226	Insurance & Bonds
239	Insurance Premiums for Retirees
233	Investigation Expense
225	Laundry & Dry Cleaning
112	Longevity Pay
217	M & R – Autos & Trucks
215	M & R – Building & Grounds
216	M & R – Equipment
678	Non-operating-Actuarial Reserve
674	Non-operating-Bond Service Charge
672	Non-operating-Interest on Bonds
670	Non-operating-Other Interest & Penalties
673	Non-operating-Premium on Called Bonds
671	Non-operating-Principal Maturity on Bonds
111	OPEB Other Post Employment Benefits
237	Other Fees & Taxes
107	Pension Fund Contributions
218	Postage
212	Printing
223	Professional Services
352	Purchase of Lottery Tickets
347	Purchases for Inventory
346	Purchases for Resale
342	Record Books
236	Refunding Erroneous Payments
240	Refunds & Reimbursements
238	Refunds of Deposits
235	Remittance of Fees Collected
106	Retirement Expense

