

## WV State Auditor - Local Government Services Division - Review Sheet

<b>County:</b>	GRANT			
<b>Fiscal Year:</b>	2009 - 2010	<b>Original</b>	<b>Revised</b>	<b>Original</b>
<b>Contact:</b>	Alicia Reel	<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	304-257-4550	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

### REVENUES

280	Reserve for Encumbrances		-	-	-
299	Unencumbered Fund Balance	300,000	559,721	103,000	142,379
301-01	Property Tax Current Year	3,484,604	3,484,604		-
301-02-05	Prior Year Taxes	25,000	25,000		-
301-06	Supplemental Taxes	3,500	3,500		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	-	-		-
301-10	Prior Years Fifth & Other Prior years	-	-		-
301-11	Tax Lien Surplus	-	-		-
301-12	Tax Loss Restoration	-	-		-
301-90	Property Tax - Excess Levy	-	-		-
301-91	Property Tax - Excess Levy	-	-		-
301-92	Property Tax - Excess Levy	-	-		-
302	Tax Penalties & Interest	25,000	33,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	50,000	50,000		-
305	Coal Severance Tax	N/A	N/A	15,000	15,000
306	Gas & Oil Severance Tax	10,000	10,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	75	200		-
309	Hotel Occupancy Tax	80,000	103,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	1,000	1,000		-
319	Miscellaneous Permits	300	300		-
322	Federal Grants	-	-		-
323	State Grants	-	-		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	30,000	30,000		-
327	Charges for Services	1,000	7,419		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	15,000	15,000		-
330	Sheriff's Earnings	2,000	2,000		-
331	County Clerk's Earnings	40,000	40,000		-
332	Circuit Clerk's Earnings	14,000	14,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	-	-		-
335	Motor Vehicle License Fee	2,500	2,500		-

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Fiscal Year:	2009 - 2010		Original	Revised	Original
Contact:	Alicia Reel		General	General	Coal
Phone No:	304-257-4550		Fund	Fund	Fund
					Revised
					Coal
					Fund
336	Map Sales	-		-	-
337	Clerk Deed Fees	-		-	-
339	Parks & Recreation Fees	-		-	-
340	Rents & Concessions	6,000		13,615	-
341	Landfill/Incinerator Fees	-		-	-
342	Airport Revenue	-		-	-
343	Cemetery Revenue	-		-	-
344	Ambulance Fees	-		-	-
345	Emergency Services Fees	-		-	-
346	Emergency 911 Fee	-		-	-
347	Special Patrol/Security Systems	-		-	-
348	Franchise Agreement	4,000		4,000	-
349	Inspection Fees	-		-	-
350	IRP Fees (International Reg. Plan)	20,000		20,000	-
351	Jail Fees	-		3,088	-
361	Fines, Fees & Court Costs	-		-	-
362	Regional Jail Operations Partial Reim.	-		32,872	-
365	Interest Earned	12,000		12,000	300
366	Miscellaneous Revenue	1,000		1,000	-
367	Sheriff's Commission	5,000		9,400	-
368	Confiscated Property	-		1,450	-
369	Commissions	-		1,286	-
370	Gaming Income	-		7,991	-
371	Recycling Programs	-		-	-
372	Filing Fees	-		4,129	-
373	Video Lottery	6,000		36,000	-
374	Planning Commission Revenue	-		-	-
375	Sale of Materials	-		-	-
376	Royalties	-		-	-
377	Sale of Bonds	-		-	-
378	Proceeds from Bond Restructuring	-		-	-
380	Contributions/Transfer from Other Entities	-		1,000	-
381	Charges to Other Entities	-		-	-
382	Refunds/Reimbursements (External Sources)	60,000		60,000	-
383	Parking	-		-	-
384	Sale of Fixed Assets	-		951	-
385	Gain/Loss on Sale of Fixed Assets	-		-	-
388	Transfers From Other Funds	-		-	-
390	Emergency 911 Reimbursement	-		-	-
391	Dog & Kennel Reimbursement	-		-	-
392	Concealed Weapons Reimbursements	-		-	-
393	Home Confinement Reimbursements	-		-	-

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Fiscal Year: 2009 - 2010		General	General	Coal	Coal
Contact: Alicia Reel		Fund	Fund	Fund	Fund
Phone No: 304-257-4550					
394	General School Reimbursements	95,000	104,000		-
395	Magistrate Court Reimbursements	15,000	15,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	86,310		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-
<b>Total Revenues</b>		<b>4,307,979</b>	<b>4,795,336</b>	<b>118,300</b>	<b>157,679</b>
<b>General Government Expenditures</b>					
401	County Commission	670,422	670,422	113,300	152,679
402	County Clerk	246,532	251,932	-	-
403	Circuit Clerk	153,081	153,081	-	-
404	Sheriff-Treasurer	170,100	182,585	-	-
405	Prosecuting Attorney	160,352	161,802	-	-
406	Assessor	166,456	181,256	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	25,160	29,160	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	62,100	64,100	-	-
413	Elections-County Clerk	43,500	52,000	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	12,750	12,750	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	238,400	261,265	-	-
425	Other Buildings	318,261	389,161	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	21,000	21,000	-	-
429	Regional Development Authority	-	-	-	-
430	Community Development	-	-	-	-
431	Economic Development	-	-	-	-
432	Industrial Development	34,000	34,000	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

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<b>Contact:</b>	Alicia Reel	<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	304-257-4550	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

435	Public Works Department	163,790	159,736	-	-
436	Rehabilitation of Property	-	-	-	-
437	Acquisition of Property	91,700	69,531	-	-
438	Building Inspection	-	-	-	-
439	Planning & Zoning	6,250	6,250	-	-
440	Engineering	-	-	-	-
441	Housing Authority	-	18,500	-	-
442	Federal Grants	-	-	-	-
443	State Grants	-	-	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	55,000	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	19,100	20,660	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
697	Contributions to Comms/Authorities	71,114	64,614	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	-	-	-
<b>Total General Government Expenditures</b>		<b>2,729,068</b>	<b>2,803,805</b>	<b>113,300</b>	<b>152,679</b>
<b>Public Safety Expenditures</b>					
700	Sheriff-Law Enforcement	297,011	353,361	-	-
701	Sheriff-Service of Process	15,000	15,000	-	-
702	Reimbursable Jail Costs	310,875	352,050	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
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	299,911	380,771	-	-
712	Communication Center	-	-	-	-
713	Fire Department	28,000	28,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	75,000	162,000	-	-
716	Dog Warden/Humane Society	14,800	14,800	-	-
717	Central Garage	-	-	-	-

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<b>Contact:</b>	Alicia Reel	<b>General</b>	<b>General</b>	<b>Coal</b>
<b>Phone No:</b>	304-257-4550	<b>Fund</b>	<b>Fund</b>	<b>Fund</b>

718	Flood Control	105,500	105,500	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	18,000	20,500	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	-	-	-	-
723	Local Law Enforcement Grant	-	-	-	-
724	Local Law Enforcement Grant	-	-	-	-
725	Local Law Enforcement Grant	-	-	-	-
726	Local Law Enforcement Grant	-	-	-	-
727	Local Law Enforcement Grant	-	-	-	-
728	Local Law Enforcement Grant	-	-	-	-
729	Local Law Enforcement Grant	-	-	-	-
730	Courthouse Security	-	-	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
<b>Total Public Safety Expenditures</b>		<b>1,164,097</b>	<b>1,431,982</b>	<b>-</b>	<b>-</b>
<b>Health &amp; Sanitation Expenditures</b>					
800	Local Health Department	60,000	60,000	-	-
801	Mental Health	-	-	-	-
802	Other Health Programs	70,000	70,000	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	300	300	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	87,200	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
<b>Total Health &amp; Sanitation Expenditures</b>		<b>130,300</b>	<b>217,500</b>	<b>-</b>	<b>-</b>
<b>Culture &amp; Recreation Expenditures</b>					
900	Parks & Recreation	88,150	112,685	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	26,000	30,000	-	-

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Contact:	Alicia Reel	General	General	Coal	Coal
Phone No:	304-257-4550	Fund	Fund	Fund	Fund
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	-	-	-	-
912	Travel Council	40,000	59,000	-	-
913	Beautification	14,000	24,000	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	97,864	97,864	-	-
917	Law Library	8,500	8,500	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
<b>Total Culture &amp; Recreation Expenditures</b>		<b>274,514</b>	<b>332,049</b>	<b>-</b>	<b>-</b>
<b>Social Services Expenditures</b>					
950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	10,000	10,000	-	-
953	Public Transit	-	-	5,000	5,000
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
<b>Total Social Services Expenditures</b>		<b>10,000</b>	<b>10,000</b>	<b>5,000</b>	<b>5,000</b>
<b>Capital Projects Expenditures</b>					
960	General Government	-	-	-	-
961	Public Safety	-	-	-	-
962	Health & Sanitation	-	-	-	-
963	Culture & Recreation	-	-	-	-
964	Social Services	-	-	-	-
965	Central Garage	-	-	-	-
966	Geographic Information System	-	-	-	-
972	Federal Grants	-	-	-	-
973	Federal Grants	-	-	-	-
974	State Grants	-	-	-	-
975	County Clerk	-	-	-	-
976	Circuit Clerk	-	-	-	-

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County:	GRANT	Original	Revised	Original	Revised
Fiscal Year:	2009 - 2010	General	General	Coal	Coal
Contact:	Alicia Reel	Fund	Fund	Fund	Fund
Phone No:	304-257-4550	Fund	Fund	Fund	Fund
977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	-	-	-
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	-	-	-	-
994	Emergency Services	-	-	-	-
995	Service of Process	-	-	-	-
996	Ambulance	-	-	-	-
997	Water	-	-	-	-
998	Parks and Recreation	-	-	-	-
999	Streets and Highways	-	-	-	-
<b>Total Capital Projects Expenditures</b>		-	-	-	-
<b>SUMMARY</b>					
General Government Expenditures		2,729,068	2,803,805	113,300	152,679
Public Safety Expenditures		1,164,097	1,431,982	-	-
Health & Sanitation Expenditures		130,300	217,500	-	-
Culture & Recreation Expenditures		274,514	332,049	-	-
Social Services Expenditures		10,000	10,000	5,000	5,000
Capital Projects Expenditures		-	-	-	-
<b>GRAND TOTAL ALL EXPENDITURES</b>		<b>4,307,979</b>	<b>4,795,336</b>	<b>118,300</b>	<b>157,679</b>
<b>TOTAL REVENUES</b>		<b>4,307,979</b>	<b>4,795,336</b>	<b>118,300</b>	<b>157,679</b>

### GAS & OIL SEVERANCE TAX

Revenue

## WV State Auditor - Local Government Services Division - Review Sheet

County: GRANT

Fiscal Year: 2009 - 2010

Contact: Alicia Reel

Phone No: 304-257-4550

Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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Gas & Oil Severance 10,000

### Expenditure

General Government 10,000

Public Safety 0

Health & Sanitation 0

Culture & Recreation 0

Social Services 0

Capital Projects

Total Expenditure 10,000

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Fiscal Year: 2009 - 2010

Contact: Alicia Reel

Phone No: 304-257-4550

Original	Revised	Original	Revised
General	General	Coal	Coal
Fund	Fund	Fund	Fund

**Press Control G for Correction List**