

WV State Auditor - Local Government Services Division - Review Sheet

County:	LEWIS				
Fiscal Year:	2009 - 2010		Original	Revised	Original
Contact:	Debra A. Hull		General	General	Coal
Phone No:	0		Fund	Fund	Fund
					Revised
					Coal
					Fund

REVENUES					
280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	1,000,000	3,568,994	10,000	12,310
301-01	Property Tax Current Year	4,043,013	4,043,013		-
301-02-05	Prior Year Taxes	42,000	42,000		-
301-06	Supplemental Taxes	20,000	20,000		-
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	30,000	30,000		-
303	Dog Taxes	-	-		-
304	Property Transfer Tax	60,000	60,000		-
305	Coal Severance Tax	N/A	N/A	30,000	30,000
306	Gas & Oil Severance Tax	150,000	150,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	6,000	7,500		-
309	Hotel Occupancy Tax	500,000	500,000		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	75	425		-
322	Federal Grants	-	2,632,484		-
323	State Grants	-	170,064		-
324	Other Grants	55,516	42,922		-
325	Federal Payment in Lieu of Taxes	15,000	15,000		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	30,000	30,000		-
330	Sheriff's Earnings	100	100		-
331	County Clerk's Earnings	90,000	151,000		-
332	Circuit Clerk's Earnings	30,000	30,000		-
333	Prosecuting Attorney's Earnings	600	600		-
334	Accident Reports	700	950		-
335	Motor Vehicle License Fee	4,000	5,000		-

WV State Auditor - Local Government Services Division - Review Sheet

County:	LEWIS	Original	Revised	Original	Revised
Fiscal Year:	2009 - 2010	General	General	Coal	Coal
Contact:	Debra A. Hull	Fund	Fund	Fund	Fund
Phone No:	0	Fund	Fund	Fund	Fund
336	Map Sales	-	-		-
337	County Clerk Deed Fee	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	18,240	18,240		-
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	23,000	25,000		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	35,000	51,480		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	75,000	75,000		-
362	Regional Jail Operations Partial Reim.	-	33,758		-
365	Interest Earned	20,000	20,000	10	10
366	Miscellaneous Revenue	1,000	5,500		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	1,200	8,010		-
370	Gaming Income	25,000	44,214		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	35,000	53,257		-
374	Planning Commission Revenue	-	-		-
375	Sale of Materials	-	293		-
376	Royalties	-	-		-
377	Sale of Bonds	-	-		-
378	Proceeds from Bond Restructuring	-	-		-
380	Contributions/Transfer from Other Entities	-	500		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	68,462	157,453	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	55,000		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	242,898		-
390	Emergency 911 Reimbursement	7,000	7,000		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	500	500		-

WV State Auditor - Local Government Services Division - Review Sheet

County:	LEWIS	Original	Revised	Original	Revised
Fiscal Year:	2009 - 2010	General	General	Coal	Coal
Contact:	Debra A. Hull	Fund	Fund	Fund	Fund
Phone No:	0				
394	General School Reimbursements	40,000	51,575		-
395	Magistrate Court Reimbursements	500	1,690		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	3,000	3,000		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		6,444,906	12,369,420	40,010	42,320
General Government Expenditures					
401	County Commission	359,090	389,946	-	-
402	County Clerk	393,141	403,942	-	-
403	Circuit Clerk	254,093	259,017	-	-
404	Sheriff-Treasurer	258,519	264,613	-	-
405	Prosecuting Attorney	263,483	265,207	-	-
406	Assessor	341,226	344,006	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	45,803	51,790	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	300	300	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	47,401	47,757	-	-
413	Elections-County Clerk	84,417	116,279	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	200	200	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	1,573,864	2,109,963	-	-
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	115,832	128,715	-	-
428	Data Processing	139,323	152,205	-	-
429	Regional Development Authority	4,230	5,076	-	-
430	Community Development	-	-	-	-
431	Economic Development	73,573	75,353	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	LEWIS				
Fiscal Year:	2009 - 2010		Original	Revised	Original
Contact:	Debra A. Hull		General	General	Coal
Phone No:	0		Fund	Fund	Fund
					Revised
					Coal
					Fund
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 Grants	-	2,497,565	-	-
443	State Grants	-	160,055	-	-
444	Other Grants	-	-	-	-
445	Litigation Reserve	-	-	-	-
446	Parking	-	-	-	-
447	Finance Department	-	-	-	-
448	Courthouse Annex	-	-	-	-
449	Worthless Check	-	-	-	-
450	Farm Preservation Programs	-	-	-	-
451	Zoning Board	-	-	-	-
452	Teen Court	-	-	-	-
460	County Clerk Operations	-	-	-	-
697	Contributions to Comms/Authorities	-	-	-	-
698	Transfers/Reim. (Audit Findings)	-	-	-	-
699	Contingencies	-	296,434	-	-
Total General Government Expenditures		3,954,495	7,568,423	-	-
Public Safety Expenditures					
700	Sheriff-Law Enforcement	608,704	672,437	-	-
701	Sheriff-Service of Process	52,609	53,019	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	-	-	-	-
704	Regional Jail	340,000	445,333	-	-
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	49,045	50,719	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	17,000	17,500	-	-
711	Emergency Services	65,502	65,502	-	-
712	Communication Center	27,500	32,662	40,010	42,320
713	Fire Department	45,000	81,000	-	-
714	Fire Coordinator	5,340	5,340	-	-
715	Ambulance Authority	25,000	25,000	-	-
716	Dog Warden/Humane Society	101,288	106,128	-	-
717	Central Garage	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County: LEWIS		Original	Revised	Original	Revised
Fiscal Year: 2009 - 2010		General	General	Coal	Coal
Contact: Debra A. Hull		Fund	Fund	Fund	Fund
Phone No: 0					
718	Flood Control	-	-	-	-
719	Watershed Project	5,000	10,000	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	-	-	-	-
722	Local Law Enforcement Grant	111,031	117,031	-	-
723	Local Law Enforcement Grant	-	21,178	-	-
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	38,441	39,488	-	-
729	Local Law Enforcement Grant	-	14,852	-	-
730	Courthouse Security	10,000	10,000	-	-
731	Community Based Corrections Program	-	-	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
Total Public Safety Expenditures		1,501,460	1,767,189	40,010	42,320
Health & Sanitation Expenditures					
800	Local Health Department	25,600	25,600	-	-
801	Mental Health	11,500	11,500	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	5,000	60,000	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
Total Health & Sanitation Expenditures		42,100	97,100	-	-
Culture & Recreation Expenditures					
900	Parks & Recreation	244,807	245,164	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	LEWIS			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Debra A. Hull	General	General	Coal
Phone No:	0	Fund	Fund	Fund
				Revised
				Coal
				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	250,000	250,000	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	50,000	50,000	-	-
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

Total Culture & Recreation Expenditures		544,807	545,164	-	-
--	--	----------------	----------------	----------	----------

Social Services Expenditures

950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	-	-	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	32,044	34,044	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-

Total Social Services Expenditures		32,044	34,044	-	-
---	--	---------------	---------------	----------	----------

Capital Projects Expenditures

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	-	-	-	-

WV State Auditor - Local Government Services Division - Review Sheet

County:	LEWIS	Original	Revised	Original	Revised
Fiscal Year:	2009 - 2010	General	General	Coal	Coal
Contact:	Debra A. Hull	Fund	Fund	Fund	Fund
Phone No:	0	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	50,000	50,000	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	-	-	-
987	Courthouse	320,000	2,300,000	-	-
988	Other Buildings	-	-	-	-
989	Extension Services	-	-	-	-
990	Other Boards & Authorities	-	7,500	-	-
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	-	-	-	-
Total Capital Projects Expenditures		370,000	2,357,500	-	-
SUMMARY					
General Government Expenditures		3,954,495	7,568,423	-	-
Public Safety Expenditures		1,501,460	1,767,189	40,010	42,320
Health & Sanitation Expenditures		42,100	97,100	-	-
Culture & Recreation Expenditures		544,807	545,164	-	-
Social Services Expenditures		32,044	34,044	-	-
Capital Projects Expenditures		370,000	2,357,500	-	-
GRAND TOTAL ALL EXPENDITURES		6,444,906	12,369,420	40,010	42,320
TOTAL REVENUES		6,444,906	12,369,420	40,010	42,320

GAS & OIL SEVERANCE TAX

Revenue

WV State Auditor - Local Government Services Division - Review Sheet

County: LEWIS
Fiscal Year: 2009 - 2010
Contact: Debra A. Hull
Phone No: 0

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

Gas & Oil Severance 150,000

Expenditure

General Government	<u>150,000</u>
Public Safety	<u>0</u>
Health & Sanitation	<u>0</u>
Culture & Recreation	<u>0</u>
Social Services	<u>0</u>
Capital Projects	
Total Expenditure	<u>150,000</u>

WV State Auditor - Local Government Services Division - Review Sheet

County: LEWIS

Fiscal Year: 2009 - 2010

Contact: Debra A. Hull

Phone No: 0

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Press Control G for Correction List