

WV State Auditor - Local Government Services Division - Review Sheet

County:	NICHOLAS			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Wanda Hendrickson	General	General	Coal
Phone No:	0	Fund	Fund	Fund
				Revised
				Coal
				Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	900,000	1,289,888	250,000	1,008,412
301-01	Property Tax Current Year	3,701,925	3,701,925		-
301-02-05	Prior Year Taxes	-	-		-
301-06	Supplemental Taxes	-	-		-
301-07	Surplus	-	-		-
301-08	Del. & Non-entered Land Fund	-	-		-
301-09	Redemption from State Auditor	13,000	13,000		-
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	-	-		-
303	Dog Taxes	1,200	1,200		-
304	Property Transfer Tax	90,000	90,000		-
305	Coal Severance Tax	N/A	N/A	650,000	650,000
306	Gas & Oil Severance Tax	25,000	25,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	5,000	5,000		-
309	Hotel Occupancy Tax	45,112	45,112		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	30,000	30,000		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	-		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	414,276	414,276		-
323	State Grants	77,332	85,832		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	-	-		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	-	-		-
329	Sheriff's Service of Process	14,000	14,000		-
330	Sheriff's Earnings	800	800		-
331	County Clerk's Earnings	90,000	90,000		-
332	Circuit Clerk's Earnings	30,000	30,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	3,000	3,000		-
335	Motor Vehicle License Fee	8,000	8,000		-

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336	Map Sales	-	-		-
337	Clerk Deed Fees	-	-		-
339	Parks & Recreation Fees	-	-		-
340	Rents & Concessions	14,000	14,000		-
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	-	-		-
349	Inspection Fees	-	-		-
350	IRP Fees (International Reg. Plan)	30,000	30,000		-
351	Jail Fees	-	-		-
361	Fines, Fees & Court Costs	-	-		-
362	Regional Jail Operations Partial Reim.	-	-		-
365	Interest Earned	80,000	80,000	-	-
366	Miscellaneous Revenue	20,000	81,078		-
367	Sheriff's Commission	15,000	15,000		-
368	Confiscated Property	-	-		-
369	Commissions	-	-		-
370	Gaming Income	13,000	13,000		-
371	Recycling Programs	-	-		-
372	Filing Fees	-	-		-
373	Video Lottery	30,000	30,000		-
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	-	-		-
381	Charges to Other Entities	-	-		-
382	Refunds/Reimbursements (External Sources)	120,000	155,344	-	-
383	Parking	-	-		-
384	Sale of Fixed Assets	-	-		-
385	Gain/Loss on Sale of Fixed Assets	-	-		-
388	Transfers From Other Funds	-	-		-
390	Emergency 911 Reimbursement	-	78,300		-
391	Dog & Kennel Reimbursement	-	-		-
392	Concealed Weapons Reimbursements	-	-		-
393	Home Confinement Reimbursements	20,000	36,358		-

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Contact: Wanda Hendrickson		Fund	Fund	Fund	Fund
Phone No: 0					
394	General School Reimbursements	160,000	160,000		-
395	Magistrate Court Reimbursements	7,000	7,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	-	-		-
Total Revenues		5,957,645	6,547,113	900,000	1,658,412
General Government Expenditures					
401	County Commission	456,866	435,276	290,466	390,466
402	County Clerk	281,084	281,084	19,644	19,644
403	Circuit Clerk	213,400	213,400	-	-
404	Sheriff-Treasurer	368,003	373,391	-	-
405	Prosecuting Attorney	473,907	497,944	-	-
406	Assessor	307,079	307,079	-	-
407	Assessor's Valuation Fund	-	-	-	-
408	Statewide Computer Network	45,141	47,141	16,000	16,000
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	46,688	70,688	-	-
413	Elections-County Clerk	190,258	190,258	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	3,500	3,500	-	-
417	County Administrator	-	-	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	711,957	711,957	19,753	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	396,432	500,832	15,000	112,008
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	12,801	12,801	25,000	25,000
429	Regional Development Authority	-	-	-	-
430	Community Development	-	-	-	-
431	Economic Development	25,000	25,000	25,000	50,000
432	Industrial Development	-	-	40,433	40,433
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

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Phone No: 0					
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	414,276	418,836	-	-
443	State Grants	77,332	85,832	-	-
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	20,000	-	10,000	7,619
Total General Government Expenditures		4,043,724	4,175,019	461,296	661,170
Public Safety Expenditures					
700	Sheriff-Law Enforcement	956,645	965,528	221,000	221,000
701	Sheriff-Service of Process	54,667	54,667	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	13,500	13,500	-	-
704	Regional Jail	391,929	498,413	-	368,410
705	Home Confinement	-	-	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	44,600	44,600	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	500	500	-	-
711	Emergency Services	82,362	82,828	19,000	30,878
712	Communication Center	16,200	18,994	-	-
713	Fire Department	24,000	40,000	-	16,000
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	-	-	-	-
716	Dog Warden/Humane Society	175,018	188,891	-	-
717	Central Garage	-	-	-	-

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Phone No: 0					
718	Flood Control	-	-	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
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	-	1,751	-	-
732	Rapid Response	-	-	-	-
733	Mapping and Addressing	-	-	-	-
734	Local Emergency Planning Commission	-	-	-	-
735	Project Lifesaver	-	-	-	-
Total Public Safety Expenditures		1,759,421	1,909,672	240,000	636,288
Health & Sanitation Expenditures					
800	Local Health Department	-	-	30,000	30,000
801	Mental Health	49,000	49,000	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	-	-	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	-	-	800	800
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	15,000	25,000
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	7,518	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-
Total Health & Sanitation Expenditures		49,000	56,518	45,800	55,800
Culture & Recreation Expenditures					
900	Parks & Recreation	-	-	75,000	75,000
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	-	-	-	-

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Phone No:	0	Fund	Fund	Fund	Fund
904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	-	-	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	17,000	17,000	-	17,000
909	Historical Commission	-	-	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	58,500	58,500	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	30,000	30,000	-	5,000
917	Law Library	-	-	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-
Total Culture & Recreation Expenditures		105,500	105,500	75,000	97,000
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	-	-	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-
Total Social Services Expenditures		-	-	-	-
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	-	-	-	-

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				Revised
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977	Assessor	-	-	-	-
978	Prosecuting Attorney	-	-	-	-
979	Sheriff-Treasurer	-	-	-	-
980	Sheriff-Law Enforcement	-	17,000	77,904	78,154
981	Sheriff-Jail	-	-	-	-
982	Data Processing	-	-	-	-
983	Election County Clerk	-	-	-	-
984	Circuit Court	-	-	-	-
985	Community Development	-	-	-	-
986	County Commission	-	283,404	-	-
987	Courthouse	-	-	-	130,000
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	-	-	-	-

Total Capital Projects Expenditures	-	300,404	77,904	208,154
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SUMMARY

General Government Expenditures	4,043,724	4,175,019	461,296	661,170
Public Safety Expenditures	1,759,421	1,909,672	240,000	636,288
Health & Sanitation Expenditures	49,000	56,518	45,800	55,800
Culture & Recreation Expenditures	105,500	105,500	75,000	97,000
Social Services Expenditures	-	-	-	-
Capital Projects Expenditures	-	300,404	77,904	208,154
GRAND TOTAL ALL EXPENDITURES	5,957,645	6,547,113	900,000	1,658,412
TOTAL REVENUES	5,957,645	6,547,113	900,000	1,658,412

GAS & OIL SEVERANCE TAX

Revenue

WV State Auditor - Local Government Services Division - Review Sheet

County: NICHOLAS

Fiscal Year: 2009 - 2010

Contact: Wanda Hendrickson

Phone No: 0

Original General Fund	Revised General Fund	Original Coal Fund	Revised Coal Fund
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Gas & Oil Severance 25,000

Expenditure

General Government 0

Public Safety 25,000

Health & Sanitation 0

Culture & Recreation 0

Social Services 0

Capital Projects

Total Expenditure 25,000

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Fiscal Year: 2009 - 2010

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Phone No: 0

Original

Revised

Original

Revised

General

General

Coal

Coal

Fund

Fund

Fund

Fund

Press Control G for Correction List