

WV State Auditor - Local Government Services Division - Review Sheet

County:	POCAHONTAS			
Fiscal Year:	2009 - 2010	Original	Revised	Original
Contact:	Sue Helton	General	General	Coal
Phone No:	304-799-6063	Fund	Fund	Fund
				Revised
				Coal
				Fund

REVENUES

280	Reserve for Encumbrances	-	-	-	-
299	Unencumbered Fund Balance	514,352	1,475,838	233,275	232,768
301-01	Property Tax Current Year	2,833,212	2,833,212		-
301-02-05	Prior Year Taxes	90,000	207,709		-
301-06	Supplemental Taxes	3,000	3,000		-
301-07	Surplus	1,000	3,687		-
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	-	-		-
303	Dog Taxes	6,000	6,000		-
304	Property Transfer Tax	100,000	100,000		-
305	Coal Severance Tax	N/A	N/A	40,000	40,000
306	Gas & Oil Severance Tax	10,000	10,000		-
307	Horse & Dog Racing Tax	-	-		-
308	Wine & Liquor Tax	5,000	12,000		-
309	Hotel Occupancy Tax	1,100,000	1,310,554		-
310	Waste Coal	-	-		-
311	Payment in-Lieu of Taxes	-	-		-
312	Synthetic Fuel Tax	-	-		-
317	Licenses	-	200		-
318	Building Permits	-	-		-
319	Miscellaneous Permits	-	-		-
322	Federal Grants	-	6,710		-
323	State Grants	159,503	125,569		-
324	Other Grants	-	-		-
325	Federal Payment in Lieu of Taxes	600,000	628,000		-
327	Charges for Services	-	-		-
328	Magistrate Court Clerk	1,500	2,100		-
329	Sheriff's Service of Process	8,000	8,000		-
330	Sheriff's Earnings	2,500	10,000		-
331	County Clerk's Earnings	40,000	61,973		-
332	Circuit Clerk's Earnings	15,000	24,000		-
333	Prosecuting Attorney's Earnings	-	-		-
334	Accident Reports	400	400		-
335	Motor Vehicle License Fee	2,100	2,100		-

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Contact:	Sue Helton		General	General	Coal	Coal
Phone No:	304-799-6063		Fund	Fund	Fund	Fund
336	Map Sales		50	50		-
337	Clerk Deed Fees		-	-		-
339	Parks & Recreation Fees		-	-		-
340	Rents & Concessions		3,600	3,600		-
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		3,000	3,000		-
348	Franchise Agreement		500	1,151		-
349	Inspection Fees		-	-		-
350	IRP Fees (International Reg. Plan)		40,000	40,000		-
351	Jail Fees		-	-		-
361	Fines, Fees & Court Costs		-	-		-
362	Regional Jail Operations Partial Reim.		-	15,960		-
365	Interest Earned		30,000	30,000	5,000	5,000
366	Miscellaneous Revenue		3,000	3,000		-
367	Sheriff's Commission		15,000	15,000		-
368	Confiscated Property		-	-		-
369	Commissions		844	844		-
370	Gaming Income		-	45,481		-
371	Recycling Programs		-	-		-
372	Filing Fees		-	-		-
373	Video Lottery		5,000	5,700		-
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)		30,000	40,500	-	-
383	Parking		-	-		-
384	Sale of Fixed Assets		-	-		-
385	Gain/Loss on Sale of Fixed Assets		-	-		-
388	Transfers From Other Funds		-	-		-
390	Emergency 911 Reimbursement		175,000	175,000		-
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: Sue Helton		Fund	Fund	Fund	Fund
Phone No: 304-799-6063					
394	General School Reimbursements	35,000	85,000		-
395	Magistrate Court Reimbursements	1,000	1,000		-
396	Worthless Check Reimbursements	-	-		-
397	Payroll Reimbursements	-	-		-
398	Transfers from Rainy Day Funds	-	-		-
399	Transfers Assessor's Valuation Fund	131,251	131,251		-
Total Revenues		5,964,812	7,427,589	278,275	277,768
General Government Expenditures					
401	County Commission	432,708	1,368,891	278,275	277,768
402	County Clerk	306,863	306,863	-	-
403	Circuit Clerk	192,123	192,773	-	-
404	Sheriff-Treasurer	256,816	256,828	-	-
405	Prosecuting Attorney	291,965	295,195	-	-
406	Assessor	288,968	288,968	-	-
407	Assessor's Valuation Fund	131,251	131,251	-	-
408	Statewide Computer Network	28,802	28,802	-	-
409	Sheriff's Tax Processing	-	-	-	-
410	Surveyor	-	-	-	-
411	Fiduciary Supervisor	-	-	-	-
412	Agricultural Agent	58,859	58,959	-	-
413	Elections-County Clerk	55,425	55,425	-	-
414	Elections-Circuit Clerk	-	-	-	-
415	Magistrate Court	-	-	-	-
416	Circuit Court	-	-	-	-
417	County Administrator	-	11,441	-	-
418	Purchasing Department	-	-	-	-
419	Personnel Office	-	-	-	-
420	Custodial	-	-	-	-
421	Civil Service	-	-	-	-
422	Infrastructure	-	-	-	-
423	Insurance Program (Self Insured)	-	-	-	-
424	Courthouse	612,700	690,097	-	-
425	Other Buildings	-	-	-	-
426	Printing	-	-	-	-
427	Microfilm	-	-	-	-
428	Data Processing	-	-	-	-
429	Regional Development Authority	9,131	9,131	-	-
430	Community Development	-	-	-	-
431	Economic Development	12,000	12,000	-	-
432	Industrial Development	-	-	-	-
433	Geographic Information System	-	-	-	-
434	Airports	-	-	-	-

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		Fund	Fund	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	-	153,411	-	-
443	State Grants	6,800	121,442	-	-
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	160,000	160,000	-	-
Total General Government Expenditures		2,844,411	4,141,477	278,275	277,768
Public Safety Expenditures					
700	Sheriff-Law Enforcement	524,679	549,624	-	-
701	Sheriff-Service of Process	38,931	39,044	-	-
702	Reimbursable Jail Costs	-	-	-	-
703	Non-reimbursable Jail Costs	42,609	42,760	-	-
704	Regional Jail	350,000	350,000	-	-
705	Home Confinement	82,868	82,868	-	-
706	Concealed Weapons	-	-	-	-
707	Investigative Services	-	-	-	-
708	Police Special Duty	-	-	-	-
709	Juvenile Detention Center	-	-	-	-
710	Civil Defense	-	-	-	-
711	Emergency Services	47,659	47,659	-	-
712	Communication Center	499,002	499,101	-	-
713	Fire Department	50,000	50,000	-	-
714	Fire Coordinator	-	-	-	-
715	Ambulance Authority	75,000	75,000	-	-
716	Dog Warden/Humane Society	31,900	33,450	-	-
717	Central Garage	-	-	-	-

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718	Flood Control	3,500	3,500	-	-
719	Watershed Project	-	-	-	-
720	Dams & Dredging	-	-	-	-
721	Local Law Enforcement Grant	159,503	87,802	-	-
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	-	-	-	-

Total Public Safety Expenditures	1,905,651	1,860,808	-	-
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Health & Sanitation Expenditures

800	Local Health Department	30,000	30,000	-	-
801	Mental Health	-	-	-	-
802	Other Health Programs	-	-	-	-
803	Hospital	75,000	75,000	-	-
804	Dental Clinic	-	-	-	-
805	Vital Statistics	200	200	-	-
806	Sewer	-	-	-	-
807	Storm Sewer	-	-	-	-
808	Solid Waste Authority	-	-	-	-
809	Water	-	-	-	-
810	Garbage Department	-	-	-	-
811	Landfill/Incinerator	-	-	-	-
812	Recycling Center	-	-	-	-
813	Litter Control	-	-	-	-
814	Federal Grants	-	-	-	-
815	State Grants	-	-	-	-

Total Health & Sanitation Expenditures	105,200	105,200	-	-
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Culture & Recreation Expenditures

900	Parks & Recreation	102,400	136,089	-	-
901	Swimming Pools	-	-	-	-
902	4-H CAMP	-	-	-	-
903	Arts & Humanities	19,200	25,517	-	-

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904	Museum Commission	-	-	-	-
905	Fair Associations/Festivals	70,400	93,560	-	-
906	Youth Camp	-	-	-	-
907	Summer Youth Program	-	-	-	-
908	Community Center	-	-	-	-
909	Historical Commission	19,200	25,517	-	-
910	Civic Promotions	-	-	-	-
911	Visitor's Bureau	580,000	685,277	-	-
912	Travel Council	-	-	-	-
913	Beautification	-	-	-	-
914	Rails to Trails	-	-	-	-
915	Hotel/Motel Promotion of Tourism	-	-	-	-
916	Library	128,800	164,594	-	-
917	Law Library	6,000	6,000	-	-
918	Federal Grants	-	-	-	-
919	State Grants	-	-	-	-

Total Culture & Recreation Expenditures	926,000	1,136,554	-	-
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Social Services Expenditures

950	Social Services	-	-	-	-
951	Human Resources	-	-	-	-
952	Senior Citizens	40,000	40,000	-	-
953	Public Transit	-	-	-	-
954	Federal Grants	-	-	-	-
955	State Grants	-	-	-	-
956	Homeless Shelter	-	-	-	-
957	Family Law Master	18,050	18,050	-	-
958	Community Council	-	-	-	-
959	Cemeteries	-	-	-	-

Total Social Services Expenditures	58,050	58,050	-	-
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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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Contact:	Sue Helton	General	General	Coal	Coal
Phone No:	304-799-6063	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	125,500	125,500	-	-
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	-	-	-	-
Total Capital Projects Expenditures		125,500	125,500	-	-
SUMMARY					
General Government Expenditures		2,844,411	4,141,477	278,275	277,768
Public Safety Expenditures		1,905,651	1,860,808	-	-
Health & Sanitation Expenditures		105,200	105,200	-	-
Culture & Recreation Expenditures		926,000	1,136,554	-	-
Social Services Expenditures		58,050	58,050	-	-
Capital Projects Expenditures		125,500	125,500	-	-
GRAND TOTAL ALL EXPENDITURES		5,964,812	7,427,589	278,275	277,768
TOTAL REVENUES		5,964,812	7,427,589	278,275	277,768

GAS & OIL SEVERANCE TAX

Revenue

WV State Auditor - Local Government Services Division - Review Sheet

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Contact: Sue Helton

Phone No: 304-799-6063

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

Press Control G for Correction List

Corrections List - Budget FY POCAHONTAS

611 Sheriff-Jail Nonreimbursable has been reduced by 15% or more. Please explain