

| CLENDENIN    |                                        | WV State Auditor - Local Government Services Division |                            |                          |                         |
|--------------|----------------------------------------|-------------------------------------------------------|----------------------------|--------------------------|-------------------------|
| Fiscal Year: | 2009 - 2010                            | Original<br>General<br>Fund                           | Revised<br>General<br>Fund | Original<br>Coal<br>Fund | Revised<br>Coal<br>Fund |
| Revenues     |                                        |                                                       |                            |                          |                         |
| REVENUES     |                                        |                                                       |                            |                          |                         |
| 280          | Reserve for Encumbrances               |                                                       | -                          |                          | -                       |
| 282          | Reserve for Fixed Assets               |                                                       | -                          |                          | -                       |
| 284          | Fund balance for Inventories           |                                                       | -                          |                          | -                       |
| 290          | Investment in General Fixed Assets     |                                                       | -                          |                          | -                       |
| 298          | Retained Earnings                      |                                                       | -                          |                          | -                       |
| 299          | Unencumbered Fund Balance              | 21,000                                                | 21,000                     | 717                      | 717                     |
| 301-01       | Property Tax Current Year              | 139,160                                               | 139,160                    |                          | -                       |
| 301-(02-05)  | Prior Year Taxes                       |                                                       | -                          |                          | -                       |
| 301-06       | Supplemental Taxes                     |                                                       | -                          |                          | -                       |
| 301-07       | Tax Loss Restoration                   |                                                       | -                          |                          | -                       |
| 301-90       | Property Tax - Excess Levy             |                                                       | -                          |                          | -                       |
| 301-91       | Property Tax - Excess Levy             |                                                       | -                          |                          | -                       |
| 301-92       | Property Tax - Excess Levy             |                                                       | -                          |                          | -                       |
| 301-93       | Property Tax - Bond Levy               |                                                       | -                          |                          | -                       |
| 302          | Tax Penalties & Interest               |                                                       | -                          |                          | -                       |
| 303          | Gas & Oil Severance Tax                | 1,100                                                 | 1,100                      |                          | -                       |
| 304          | Excise Tax on Utilities                | 40,000                                                | 40,000                     |                          | -                       |
| 305          | Business & Occupation Tax              | 135,000                                               | 135,000                    |                          | -                       |
| 306          | Wine & Liquor Tax                      | 1,375                                                 | 1,375                      |                          | -                       |
| 307          | Animal Control Tax                     |                                                       | -                          |                          | -                       |
| 308          | Hotel Occupancy Tax                    |                                                       | -                          |                          | -                       |
| 309          | Amusement Tax                          |                                                       | -                          |                          | -                       |
| 310          | Coal Severance Revenue                 |                                                       | -                          | 2,829                    | 2,829                   |
| 311          | Insurance Premium Surtax               |                                                       | -                          |                          | -                       |
| 312          | Motor Vehicle Operator's Tax           |                                                       | -                          |                          | -                       |
| 313          | Horse & Dog Racing Tax                 |                                                       | -                          |                          | -                       |
| 314          | Sales Tax                              |                                                       | -                          |                          | -                       |
| 320          | Fines, Fees & Court Costs              | 15,851                                                | 15,851                     |                          | -                       |
| 321          | Parking Violations                     | 500                                                   | 500                        |                          | -                       |
| 322          | Regional Jail Operations Partial Reimb |                                                       | -                          |                          | -                       |
| 325          | Licenses                               | 3,080                                                 | 3,080                      |                          | -                       |
| 326          | Building Permit Fees                   | 415                                                   | 415                        |                          | -                       |
| 327          | Miscellaneous Permits                  |                                                       | -                          |                          | -                       |
| 328          | Franchise Fees                         | 3,840                                                 | 3,840                      |                          | -                       |
| 329          | Inspection Fees                        |                                                       | -                          |                          | -                       |
| 330          | IRP Fees (International Reg. Plan)     | 2,550                                                 | 2,550                      |                          | -                       |
| 335          | Private Liquor Club Fee                |                                                       | -                          |                          | -                       |
| 336          | Cemetery Revenues                      |                                                       | -                          |                          | -                       |
| 337          | Dog Pound Fees                         |                                                       | -                          |                          | -                       |
| 338          | Emergency Communication Fee            |                                                       | -                          |                          | -                       |
| 339          | Emergency Service Fee                  |                                                       | -                          |                          | -                       |
| 340          | Parks & Recreation                     |                                                       | -                          |                          | -                       |
| 341          | Municipal Service Fee                  | 21,430                                                | 21,430                     |                          | -                       |

|     |                                   |        |        |  |   |
|-----|-----------------------------------|--------|--------|--|---|
| 342 | Parking Meter Revenues            | 4,800  | 4,800  |  | - |
| 343 | Off Street Parking                | 595    | 595    |  | - |
| 344 | Collection of Delinquent Accounts |        | -      |  | - |
| 345 | Rents & Concessions               | 6,300  | 6,300  |  | - |
| 346 | Airport Revenues                  |        | -      |  | - |
| 347 | Jail Fees                         |        | -      |  | - |
| 348 | Special Assessments               |        | -      |  | - |
| 350 | Refuse Collection                 |        | -      |  | - |
| 351 | Police Protection Fees            |        | -      |  | - |
| 352 | Fire Protection Fees              |        | -      |  | - |
| 353 | Planning Commission Revenue       |        | -      |  | - |
| 354 | Landfill/Incinerator Fees         |        | -      |  | - |
| 355 | Street Fees                       |        | -      |  | - |
| 357 | Housing Program Revenues          |        | -      |  | - |
| 358 | Civic Center/Coliseum             |        | -      |  | - |
| 359 | Floodwall Fees                    |        | -      |  | - |
| 361 | Charges For Services              |        | -      |  | - |
| 362 | Charges to other Entities         |        | -      |  | - |
| 363 | Ambulance Fees                    |        | -      |  | - |
| 365 | Federal Government Grants         |        | -      |  | - |
| 366 | State Government Grants           |        | -      |  | - |
| 367 | Other Grants                      |        | -      |  | - |
| 368 | Contributions from other Entities |        | -      |  | - |
| 369 | Contributions from other Funds    |        | -      |  | - |
| 370 | Charges to other Funds            |        | -      |  | - |
| 371 | Payment in-Lieu of Taxes          |        | -      |  | - |
| 372 | Federal Payment in-Lieu of Taxes  |        | -      |  | - |
| 373 | Flood Reimbursement               |        | -      |  | - |
| 374 | Payroll Reimbursement             |        | -      |  | - |
| 375 | Transfers from Rainy Day Funds    |        | -      |  | - |
| 376 | Gaming Income                     | 8,821  | 8,821  |  | - |
| 377 | Capital Lease Revenue             |        | -      |  | - |
| 378 | Map Sales                         |        | -      |  | - |
| 379 | Gain/Loss Sale of Fixed Assets    |        | -      |  | - |
| 380 | Interest Earned on Investment     |        | -      |  | - |
| 381 | Reimbursements                    | 18,028 | 18,028 |  | - |
| 382 | Refunds                           |        | -      |  | - |
| 383 | Sale of Fixed Assets              |        | -      |  | - |
| 384 | Sale of Materials                 |        | -      |  | - |
| 385 | Commissions                       |        | -      |  | - |
| 386 | Insurance Claims                  |        | -      |  | - |
| 387 | Filing Fees                       |        | -      |  | - |
| 388 | Library Fees                      |        | -      |  | - |
| 389 | Accident Reports                  | 300    | 300    |  | - |
| 390 | Bingo Revenue                     |        | -      |  | - |
| 391 | Recycling Program                 |        | -      |  | - |
| 392 | Property Rehabilitation           |        | -      |  | - |
| 393 | Interest on Special Assessment    |        | -      |  | - |

|                                 |                                   |         |         |       |       |
|---------------------------------|-----------------------------------|---------|---------|-------|-------|
| 394                             | Confiscated Property              |         | -       |       | -     |
| 395                             | Employees Retirement Contribution |         | -       |       | -     |
| 396                             | Fair Market Value                 |         | -       |       | -     |
| 397                             | Video Lottery                     | 2,984   | 2,984   |       | -     |
| 398                             | Proceeds from Sale of Bonds       |         | -       |       | -     |
| 399                             | Miscellaneous Revenue             | 2,743   | 2,743   |       | -     |
| <b>Total Revenues</b>           |                                   | 429,872 | 429,872 | 3,546 | 3,546 |
| General Government Expenditures |                                   |         |         |       |       |
| 402                             | Economic Development              |         | -       |       | -     |
| 403                             | Federal Grants                    |         | -       |       | -     |
| 404                             | State Grants                      |         | -       |       | -     |
| 405                             | Zoning Board                      |         | -       |       | -     |
| 406                             | Consumer Protection               |         | -       |       | -     |
| 407                             | Civil Service                     |         | -       |       | -     |
| 408                             | Insurance Program (Self-Insured)  |         | -       |       | -     |
| 409                             | Mayor's Office                    | 14,998  | 14,998  |       | -     |
| 410                             | City Council                      | 2,400   | 2,400   |       | -     |
| 411                             | Recorder's Office                 | 28,364  | 28,364  |       | -     |
| 412                             | City Manager's Office             |         | -       |       | -     |
| 413                             | Treasurer's Office                |         | -       |       | -     |
| 414                             | Finance Office                    |         | -       |       | -     |
| 415                             | City Clerk's Office               | 45,733  | 45,733  |       | -     |
| 416                             | Police Judge's Office             | 6,016   | 6,016   |       | -     |
| 417                             | City Attorney                     |         | -       |       | -     |
| 418                             | City Auditor                      |         | -       |       | -     |
| 419                             | Main Street Program               |         | -       |       | -     |
| 420                             | Engineering                       |         | -       |       | -     |
| 421                             | Community Development             |         | -       |       | -     |
| 422                             | Personnel Office                  |         | -       |       | -     |
| 423                             | Purchasing Department             |         | -       |       | -     |
| 424                             | Contribution to Commissions etc.  | 5,250   | 5,250   |       | -     |
| 425                             | Enforcement Agency                |         | -       |       | -     |
| 426                             | Litigation Reserve                | 6,000   | 6,000   |       | -     |
| 427                             | Rehabilitation of Property        |         | -       |       | -     |
| 428                             | Acquisition of Property           |         | -       |       | -     |
| 429                             | Clearance                         |         | -       |       | -     |
| 430                             | Program Planning                  |         | -       |       | -     |
| 431                             | Printing                          |         | -       |       | -     |
| 432                             | Other Grants                      |         | -       |       | -     |
| 433                             | Custodial                         |         | -       |       | -     |
| 434                             | Housing Authority                 |         | -       |       | -     |
| 435                             | Regional Development Authority    | 350     | 350     |       | -     |
| 436                             | Building Inspection               |         | -       |       | -     |
| 437                             | Planning & Zoning                 |         | -       |       | -     |
| 438                             | Elections                         |         | -       |       | -     |
| 439                             | Data Processing                   |         | -       |       | -     |
| 440                             | City Hall                         | 38,102  | 38,102  |       | -     |

|     |                                        |        |        |  |   |
|-----|----------------------------------------|--------|--------|--|---|
| 441 | Other Buildings                        |        | -      |  | - |
| 442 | Internal Audit                         |        | -      |  | - |
| 443 | Charter Board                          |        | -      |  | - |
| 444 | Contributions/Transfers to Other Funds |        | -      |  | - |
| 565 | Electrical Services                    |        | -      |  | - |
| 566 | Public Works Dept.                     |        | -      |  | - |
| 567 | Public Grounds                         |        | -      |  | - |
| 568 | Complaint Dept.                        |        | -      |  | - |
| 569 | Local Access Channel                   |        | -      |  | - |
| 571 | Parking                                |        | -      |  | - |
| 590 | Market House                           |        | -      |  | - |
| 698 | Transfers/Reimbursements               |        | -      |  | - |
| 699 | Contingencies                          | 11,964 | 11,964 |  | - |

|                                                        |                                      |         |         |   |   |
|--------------------------------------------------------|--------------------------------------|---------|---------|---|---|
| <b>Total General Government Expenditures</b>           |                                      | 159,177 | 159,177 | - | - |
| <b>Public Safety Expenditures</b>                      |                                      |         |         |   |   |
| 700                                                    | Police Department                    | 129,600 | 129,600 |   | - |
| 701                                                    | DARE Grant                           |         | -       |   | - |
| 702                                                    | COPS Grant                           |         | -       |   | - |
| 703                                                    | Investigative Services & Control     |         | -       |   | - |
| 704                                                    | Police -Special Duty                 |         | -       |   | - |
| 705                                                    | City Jail                            |         | -       |   | - |
| 706                                                    | Fire Department                      |         | -       |   | - |
| 707                                                    | Dog Warden/Humane Society            |         | -       |   | - |
| 708                                                    | Watershed Project                    |         | -       |   | - |
| 709                                                    | Ambulance Authority                  |         | -       |   | - |
| 710                                                    | Dams & Dredging                      |         | -       |   | - |
| 711                                                    | Comm. Center/Central Dispatch        |         | -       |   | - |
| 712                                                    | Traffic Engineering                  |         | -       |   | - |
| 713                                                    | Civil Defense                        |         | -       |   | - |
| 714                                                    | Flood Control/Soil Conservation      |         | -       |   | - |
| 715                                                    | Fire Hydrants                        |         | -       |   | - |
| 716                                                    | Emergency Services                   |         | -       |   | - |
| 717                                                    | Juvenile Justice Diversion Prog.     |         | -       |   | - |
| 718                                                    | Drug and Violent Crime Control Grant |         | -       |   | - |
| 719                                                    | LLEBG                                |         | -       |   | - |
| 720                                                    | LLEBG                                |         | -       |   | - |
| 721                                                    | LLEBG                                |         | -       |   | - |
| 722                                                    | LLEBG                                |         | -       |   | - |
| 723                                                    | LLEBG                                |         | -       |   | - |
| 724                                                    | Fire Fee Distribution                |         | -       |   | - |
| <b>Total Public Safety Expenditures</b>                |                                      | 129,600 | 129,600 | - | - |
| <b>Street &amp; Transportation Expenditures</b>        |                                      |         |         |   |   |
| 750                                                    | Streets & Highways                   | 95,345  | 95,345  |   | - |
| 751                                                    | Street Lights                        |         | -       |   | - |
| 752                                                    | Signs & Signals                      |         | -       |   | - |
| 753                                                    | Snow Removal                         |         | -       |   | - |
| 754                                                    | Central Garage                       |         | -       |   | - |
| 755                                                    | Street Construction                  |         | -       |   | - |
| 756                                                    | Street Cleaning                      |         | -       |   | - |
| 757                                                    | Sidewalks                            |         | -       |   | - |
| 758                                                    | Airports                             |         | -       |   | - |
| 759                                                    | Public Transit                       |         | -       |   | - |
| 760                                                    | Port Authority                       |         | -       |   | - |
| <b>Total Streets &amp; Transportation Expenditures</b> |                                      | 95,345  | 95,345  | - | - |
| <b>Health &amp; Sanitation Expenditures</b>            |                                      |         |         |   |   |
| 800                                                    | Garbage Department                   | 2,800   | 2,800   |   | - |
| 801                                                    | Landfill & Incinerator Department    |         | -       |   | - |
| 802                                                    | Recycling Center                     |         | -       |   | - |
| 803                                                    | Local Health Department              |         | -       |   | - |
| 804                                                    | Other Health Programs                |         | -       |   | - |
| 805                                                    | Storm Sewer                          |         | -       |   | - |
| 806                                                    | Water & Sewer                        |         | -       |   | - |

|                                                    |                                 |         |         |       |       |
|----------------------------------------------------|---------------------------------|---------|---------|-------|-------|
| 807                                                | Sewer-Source of Supply          |         | -       |       | -     |
| 808                                                | Water-Source of Supply          |         | -       |       | -     |
| <b>Total Health &amp; Sanitation Expenditures</b>  |                                 | 2,800   | 2,800   | -     | -     |
| <b>Culture &amp; Recreation Expenditures</b>       |                                 |         |         |       |       |
| 900                                                | Parks                           |         | -       |       | -     |
| 901                                                | Visitors Bureau                 |         | -       |       | -     |
| 902                                                | Travel Council                  |         | -       |       | -     |
| 903                                                | Fair Associations/Festival      |         | -       |       | -     |
| 904                                                | Swimming Pools                  |         | -       |       | -     |
| 905                                                | Community Center                | 10,920  | 10,920  |       | -     |
| 906                                                | Arts & Humanities               |         | -       |       | -     |
| 907                                                | Youth Program                   |         | -       |       | -     |
| 908                                                | Playgrounds                     |         | -       |       | -     |
| 909                                                | Museum Commission               |         | -       |       | -     |
| 910                                                | Civic Center-Mun. Auditorium    |         | -       |       | -     |
| 911                                                | Historical Commission           |         | -       |       | -     |
| 912                                                | Civic Promotions                |         | -       |       | -     |
| 913                                                | 4-H CAMP                        |         | -       |       | -     |
| 914                                                | Rails to Trails                 |         | -       |       | -     |
| 915                                                | Ice Arena                       |         | -       |       | -     |
| 916                                                | Library                         |         | -       |       | -     |
| 917                                                | Law Library                     |         | -       |       | -     |
| 918                                                | Golf Course                     |         | -       |       | -     |
| 919                                                | Stadium Maintenance             |         | -       |       | -     |
| <b>Total Culture &amp; Recreation Expenditures</b> |                                 | 10,920  | 10,920  | -     | -     |
| <b>Social Services Expenditures</b>                |                                 |         |         |       |       |
| 950                                                | Beautification                  | 4,200   | 4,200   |       | -     |
| 951                                                | Aging Program (Seniors)         |         | -       |       | -     |
| 952                                                | Cemeteries                      |         | -       |       | -     |
| 953                                                | Social Services                 |         | -       |       | -     |
| 954                                                | Human Rights/Affirmative Action |         | -       |       | -     |
| 955                                                | Human Resources                 |         | -       |       | -     |
| 956                                                | Community Council               |         | -       |       | -     |
| 957                                                | Bingo Expenses                  |         | -       |       | -     |
| <b>Total Social Services Expenditures</b>          |                                 | 4,200   | 4,200   | -     | -     |
| <b>Capital Project Expenditures</b>                |                                 |         |         |       |       |
| 975                                                | General Government              |         | -       |       | -     |
| 976                                                | Public Safety                   |         | -       |       | -     |
| 977                                                | Streets and Transportation      | 27,830  | 27,830  | 3,546 | 3,546 |
| 978                                                | Health and Sanitation           |         | -       |       | -     |
| 979                                                | Culture and Recreation          |         | -       |       | -     |
| 980                                                | Social Services                 |         | -       |       | -     |
| <b>Total Capital Project Expenditures</b>          |                                 | 27,830  | 27,830  | 3,546 | 3,546 |
| <b>SUMMARY</b>                                     |                                 |         |         |       |       |
| General Government Expenditures                    |                                 | 159,177 | 159,177 | -     | -     |
| Public Safety Expenditures                         |                                 | 129,600 | 129,600 | -     | -     |
| Street & Transportation Expenditures               |                                 | 95,345  | 95,345  | -     | -     |
| Health & Sanitation Expenditures                   |                                 | 2,800   | 2,800   | -     | -     |
| Culture & Recreation Expenditures                  |                                 | 10,920  | 10,920  | -     | -     |

|                                     |                |                |              |              |
|-------------------------------------|----------------|----------------|--------------|--------------|
| Social Services Expenditures        | 4,200          | 4,200          | -            | -            |
| Capital Project Expenditures        | 27,830         | 27,830         | 3,546        | 3,546        |
|                                     |                |                |              |              |
| <b>GRAND TOTAL ALL EXPENDITURES</b> | <b>429,872</b> | <b>429,872</b> | <b>3,546</b> | <b>3,546</b> |
| <b>TOTAL REVENUES</b>               | <b>429,872</b> | <b>429,872</b> | <b>3,546</b> | <b>3,546</b> |