

SOLID WASTE AUTHORITY

Uniform Chart of Accounts

To Be Adopted By All
Solid Waste Authorities
Beginning July 1, 2006

The Uniform Chart of Accounts is
formulated and prescribed by the State Auditor
in collaboration with the Solid Waste Management Board and
the Public Service Commission
under the authority of W.Va. Code § 22C-4-9a

For questions and/or additional accounts please contact:

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PURPOSE

§22c-4-9a Uniform system of accounting and reporting for solid waste authorities.

“ . . . (i) The State Auditor in consultation and collaboration with the Solid Waste Management Board and the Public Service Commission shall establish a uniform chart of accounts delineating common revenue and expense account naming conventions to be adopted by all county and regional solid waste authorities, beginning no later than the first day of July, two-thousand six.

(j) The chief inspector and supervisor of local government offices shall conduct an annual examination on the financial report of county and regional solid waste authorities with an audit occurring every third year. Additionally, the chief inspector, upon request by the Solid Waste Management Board, shall conduct an audit of any county or regional solid waste authority that operates a commercial solid waste facility as a part of the performance review required by this section. The definitions of "examination", "audit" and "review" provided in section one-a, article nine, chapter six of this code apply to this subsection.”

PLEASE NOTE: IN ORDER TO MAINTAIN UNIFORMITY AND PROPER CLASSIFICATION, OPEN ACCOUNT NUMBERS MUST BE ASSIGNED BY THE SOLID WASTE MANAGEMENT BOARD. PLEASE CALL (304) 926-0448 FOR THE ASSIGNMENT OF NEW ACCOUNT NUMBERS.

ACCOUNT NUMBER STRUCTURE

THE STANDARD ACCOUNT NUMBER WILL BE 9 DIGITS

BASIC ACCOUNT **SUB-ACCOUNT** **OBJECT OF EXPENDITURE**
000 - **000** - **000**

BASIC ACCOUNT NUMBER:

The first three digits will represent the BASIC ACCOUNT number for assets, liabilities, revenues, and expenditures. The account numbers for these activities or departments are as follows:

- 100-199 Assets And Other Debits
- 200-299 Liabilities, Fund Equity And Other Credits
- 300-399 Revenues
- 400-999 Expenditures

SUB-ACCOUNT NUMBER:

The second three digits represent SUB-ACCOUNT numbers for all accounts other than expenditures. Sub-account numbers will further breakdown and explain the various types of assets, liabilities, fund equity, and revenues.

OBJECTS OF EXPENDITURE:

The last three digits represent objects of expenditure or "line items" for each expense. Objects of expenditures are classified as follows:

- 101-199 Personal Services
- 201-299 Contractual Services
- 301-399 Commodities
- 401-499 Capital Outlay

ACCOUNT NUMBER STRUCTURE – EXAMPLES

REVENUES:

The basic account number for Charges for Services - Tipping, Rental, and Other Miscellaneous Fees will be:

<u>BASIC ACCOUNT</u>		<u>SUB-ACCOUNT</u>		<u>OBJECT OF EX.*</u>
Charges for Services				
302	-	001	Tipping	- 000
302	-	002	Rental	- 000
302	-	003	Other Misc.	- 000

*For revenues, no assignment has been made for the last three digits because they are only used with expense accounts.

EXPENDITURES:

The basic accounts representing Expenditures (401-499) will be Administration, Landfill, Recycling, Litter Control, and Capital Project.

OBJECT OF EXPENDITURES:

Each object of expenditure will be designated to the account from which the expense originated. For example, payment of employee wages and salaries will be charged to different basic accounts, depending on whether the employee works in the office or at the landfill.

<u>BASIC ACCOUNT</u>	<u>SUB-ACCOUNT</u>	<u>OBJECT OF EX.</u>
Administration		Salaries & Wages
401	000	103

<u>BASIC ACCOUNT</u>	<u>SUB-ACCOUNT</u>	<u>OBJECT OF EX.</u>
Landfill		Salaries & Wages
402	000	103

Objects of expenditure requiring further breakdown may also be sub-accounted. For example: Object of expenditure number 211 has been assigned to Telephone Expense. Telephone expenses may also be further broken down by Land Line Expense: Sub-account 01 and Cell Phone Expense: Sub-account 02. The account structure would be as follows:

<u>BASIC ACCOUNT</u>	<u>SUB-ACCOUNT</u>	<u>OBJECT OF EX.</u>
Administration		Telephone
401	- 000	211-01 Landline
401	- 000	211-02 Cell Phone

Another example: Object of expenditures number 238 has been assigned to Leachate Management Expense. Leachate Management expense may also be further broken down by Treatment/Disposal Expense: Sub-account 01 and Hauling Expense: Sub-account 02. The account structure would be as follows:

<u>BASIC ACCOUNT</u>	<u>SUB-ACCOUNT</u>	<u>OBJECT OF EX.</u>
Landfill		Leachate Management
402	- 000	238-01 Treatment/Disposal
402	- 000	238-02 Hauling

If needed, the Authority can at their discretion, breakdown the Object of Expenditure further. However, for official presentation the accounts should be presented according to this document. An example of this would be if an authority wanted to track all capital outlays for different equipment separately. Capital Outlay - Equipment expense may also be further broken down by Excavator: Sub-account 01, Dozer: Sub-account 02, and Compactor: Sub-account 03. The account structure would be as follows:

<u>BASIC ACCOUNT</u>	<u>SUB-ACCOUNT</u>	<u>OBJECT OF EX.</u>
Capital Projects	-	- Capital Outlay – Equipment
499	- 000	- 459-01 Excavator
499	- 000	- 459-02 Dozer
499	- 000	- 459-03 Compactor

ASSET CAPITALIZATION:

Capital Projects – Account Number 499: Governmental Accounting Standard Board Statement (GASB) #34 requires that assets be reflected by fund type. Assets are generally large dollar items in which the useful life of the item extends beyond a one (1) year period. Assets are depreciated over the useful life of the item. The Capital Projects category should include only those items purchased that meet the capitalized criteria for capital assets. The dollar amount of an asset to be capitalized should be set by and defined by the solid waste authority. If an item is expensed in any given year, the entity should continue to charge materials and supplies or capital outlay objects of expenditure under the department's general operating budget.

**ASSETS AND OTHER DEBITS
(100-199)**

100 – OPEN

101 - CASH

Currency, cash and/or other forms of exchange on hand, in the bank, or held by designated custodians of cash.

102 - RESTRICTED ASSETS

Cash or other Assets whose use in whole or in part is restricted for specific purposes bound by virtue of contracted agreements.

102-001 – Closure

102-002 – Post/closure

102-003 – Construction

102-004 – Other

103 - 105 OPEN

106 - PETTY CASH

A sum of money used for making change or for making payments of expenses too minor to justify payment by check.

107 - 109 OPEN

110 - SPECIAL ASSESSMENTS RECEIVABLE

Uncollected portion of special assessments.

111 - CUSTOMER'S ACCOUNTS RECEIVABLE

Uncollected portion of charges billed to private individuals and organizations for goods or services. Use sub-account numbers to indicate types or years.

111-001 – Assessment fees

111-002 – Charges for services

111-003 – Recycling revenue

112 - ESTIMATED UNCOLLECTIBLE (CREDIT)

That portion of the tipping fee or other receivable which it is estimated will never be collected. This is a contra-asset account and is a reduction in Receivables to determine net Receivable. Use sub-account numbers to indicate years:

112-001 – 1st year

112-002 – 2nd year

112-003 – 3rd year

112-004 – 4th year

113 - 114 OPEN

115 - DUE FROM GOVERNMENTAL UNITS

Receivables from other governmental units.

116 - OTHER RECEIVABLES

Amounts due. Use sub-account code to identify various receivables.

117 - INTEREST RECEIVABLE

Interest which has been earned but not yet collected.

118 - 119 OPEN

120 - INVENTORIES OF MATERIALS AND SUPPLIES

Cost values of materials and supplies on hand.

121 – OPEN

122 - PREPAID EXPENSES

Prepayment of insurance, taxes, interest, rent and other expenses for which the benefits have not yet been received.

123 - ACCRUED INTEREST PURCHASED

Investments such as T-Bills, T-Notes, etc.

124 – OPEN

125 - INVESTMENTS

Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments.

126 - NET PENSION ASSETS

127 - NET OPEB ASSETS

128 - 129 OPEN

130 - FIXED ASSETS - LAND

Account includes cost of land purchased, legal fees involved and any expenses for grading, filling or other work necessary to put land in condition for intended use.

131 - FIXED ASSETS - BUILDING

Permanent structures owned and improvements thereon. The same general rules apply to buildings as to land above. Any equipment or fixtures built into or permanently attached to the building become part of the building.

131-001 - Accumulated Depreciation - Building (CREDIT)

132 - FIXED ASSETS – OTHER IMPROVEMENTS

Acquisition value of permanent improvements, other than buildings, which add value to land. Examples: retaining walls, storm sewers, tunnels, fences, and bridges.

132-001 - Accumulated Depreciation - Other Improvements (CREDIT)

133 - FIXED ASSETS - EQUIPMENT

Tangible property that is too permanent to be considered expendable, valued at purchase price if possible, and appraised value if not. Includes heavy construction equipment, trucks, cars, furniture, and any purchase that would exceed the authority's threshold for capitalization.

133-001 – Accumulated Depreciation – Equipment (CREDIT)

135 - FIXED ASSETS LEASED

Any property, building, equipment, or other asset that is contracted to grant use or occupancy for a certain period of time in exchange for specified rent.

136 - INFRASTRUCTURE

The basic facilities and installations needed to be operational such as access roads.

137 - INTANGIBLES

138 - FIXED ASSETS – OPEN CELL

Account includes all costs to be capitalized to construct the current disposal cell.

138-001 - Sub account for each cell. (Example Phase I or Cell I)

139 - OPEN

140 - DEFERRED OUTFLOWS - PENSION

141 - DEFERRED OUTFLOWS - OPEB

142 - 182 OPEN

183 - AMOUNT AVAILABLE IN DEBT SERVICE FUNDS

An account in the General Long-Term Debt Account Group equal to the amount of fund balance available in Debt Service Funds for the retirement of general long-term debt.

184 - AMOUNT TO BE PROVIDED FOR PAYMENT OF BONDS

Amount to be provided from revenues for retirement of bonds in current and/or future years (in General Long-Term Debt Account Group).

185 - OPEN

186 - AMOUNT TO BE PROVIDED FOR PAYMENT OF COMPENSATED ABSENCES

General Long-Term Debt Account Group.

187 - 199 OPEN

**LIABILITIES AND OTHER CREDITS
(200-279)**

200 – OPEN

201 - ACCOUNTS PAYABLE

Amounts owed on open accounts to private individuals or business firms for goods and/or services furnished.

202 - 205 OPEN

206 - CONTRACTS PAYABLE

Amounts due on contracts with suppliers of goods and/or professional and equipment maintenance services.

207 - 209 OPEN

210 - DUE TO

Amounts owed to others. Use sub-account codes to identify specific units.

211 - 218 OPEN

219 - COMPENSATED ABSENCES

(Accrued Vacation Pay)

220 - SALARIES AND WAGES PAYABLE

A liability for wages earned by employees but not yet paid.

221 - F.I.C.A. TAXES PAYABLE

Accrued liability for employer's and employees' contributions to FICA (Social Security) which have not yet been remitted.

222 - FEDERAL WITHHOLDING TAXES PAYABLE

Accrued liability for employee federal withholding tax deductions which have not yet been remitted.

223 - STATE WITHHOLDING TAXES PAYABLE

Accrued liability for employee state withholding tax deductions which have not yet been remitted.

224 - RETIREMENT CONTRIBUTIONS PAYABLE

Accrued liability for employers' and employees' contributions to a retirement plan that have not yet been remitted.

225 - INSURANCE DEDUCTIONS PAYABLE

Accrued liability for employers' and/or employees' payments to insurance plans that have not yet been remitted. Use sub-account numbers to identify various plans.

226 - CHARITIES DEDUCTIONS PAYABLE

Accrued liability for employees' payroll deductions for contributions to charitable organizations that have not yet been remitted. Use sub-account numbers to identify various charities.

227 - OTHER DEDUCTIONS PAYABLE

Accrued liability for other payroll deductions that have not yet been remitted. Use sub-account numbers to identify various deductions.

228 - UNEMPLOYMENT COMPENSATION PAYABLE

(Employee's withholding)

229 - WORKER'S COMPENSATION PAYABLE

230 - ACCRUED CLOSURE EXPENSE

231 - ACCRUED POST CLOSURE EXPENSE

232 - DEFERRED EXPENSES

233 - INTEREST ON LONG TERM DEBT

234 - 235 OPEN

236 - DORMANT CHECKS

237 - PERFORMANCE BONDS

Liability for monies held as guarantee of contract performance.

238 - DEFERRED REVENUES

Revenues which are measurable but not available to meet current expenses.

239 - LEASES PAYABLE IN CURRENT YEAR

The amount of leases which are due within one year. Sub-account for each individual lease.

240 - LEASES PAYABLE IN FUTURE YEARS

The amount of leases which are not due within one year.

241 - LOANS PAYABLE IN CURRENT YEAR

The amount of loans which are due within one year. Sub-account for each individual loan.

242 - LOANS PAYABLE IN FUTURE YEARS

The amount of loans which are not due within one year.

243 - BONDS PAYABLE IN CURRENT YEAR

The face value of bonds which are due within one year. Sub-account for each individual bond.

244 - BONDS PAYABLE IN FUTURE YEARS

The face value of bonds which are not due within one year.

245 - NOTES PAYABLE IN CURRENT YEAR

The face value of notes which are due within one year. Sub-account for each individual lease.

246 - NOTES PAYABLE IN FUTURE YEARS

The face value of bonds which are not due within one year.

247 - NET PENSION LIABILITY

248 - NET OPEB LIABILITY

249 - 259 OPEN

260 - DEFERRED INFLOWS - PENSION

261 - DEFERRED INFLOWS - OPEB

262 - 279 OPEN

**FUND EQUITY
(280-299)**

280 - FUND BALANCE RESERVED FOR ENCUMBRANCES

The portion of a fund balance segregated for outstanding encumbrances.

281 - OPEN

282 - RESERVE FOR FIXED ASSET ACQUISITIONS (CAPITAL RESERVE)

This indicates that a portion of retained earnings is not available for expenditure since the retained earnings includes an amount for equipment.

283 - OPEN

284 - FUND BALANCE RESERVED FOR INVENTORIES

Segregation of a portion of fund balance for the amount represented by inventories. This indicates that a portion of the fund balance is not available for expenditure since the fund balance includes an amount for inventories.

285 - 289 OPEN

290 - INVESTMENT IN GENERAL FIXED ASSETS

An account in the General Fixed Assets Account Group which represents the SWA's equity in general fixed assets.

291 - 296 OPEN

297 - RESTRICTED RETAINED EARNINGS

The accumulated earnings an Enterprise of Internal Service Fund (Similar to Fund Balance) whose use in whole or part is restricted for a specific purpose bound by virtue of contracted agreements

297-001 – Closure

297-002 – Post Closure

298 - RETAINED EARNINGS

The accumulated earnings of an Enterprise of Internal Service Fund. (Similar to Fund Balance.)

299 - UNENCUMBERED FUND BALANCE

The excess of the assets of a governmental unit over its liabilities and fund balance reserved accounts. (Carry-over July 1)

**REVENUES
(300-399)**

300 - OPEN

301 - ASSESSMENT FEES

301-001 Solid Waste Management Board Allocation of SW Assessment Fees.
Proceeds from state solid waste disposal assessment fee that is allocated to the Solid Waste Management Board and 50% of which is divided equally among all the county solid waste authorities.

301-002 County Solid Waste Authority Fee
Proceeds from the solid waste assessment fee imposed by the county or regional solid waste authority, as authorized in W. Va. Code § 7-5-22, on each ton of solid waste disposed of in that county or region.

301-003 Green Box Fee
Fee charged to residents for use of dumpsters instead of having a commercial garbage collection service. Pocahontas County is the only county authorized by the PSC to operate a green box system.

302 - CHARGES FOR SERVICES

302-001 Tipping Fees
Account reflects the proceeds from customers' disposal of solid waste.

302-002 Rental Fees
Income derived from rental of authority owned property.

302-003 Other Miscellaneous Fees
Proceeds from other operations that are neither material nor frequent.

303 - RECYCLING REVENUE

Proceeds earned from collecting reprocessed or remanufactured and reused material otherwise destined for disposal.

303-001 Glass

303-002 Metals

303-003 Cardboard

303-004	Paper (mixed)
303-005	Plastics
303-006	Newspaper
303-007	Mulch
303-008	Other
303-009	Tires

304 - COMPOST REVENUE

Proceeds from composting process.

305 - GRANTS

Account used to report grants from local government agencies, private foundations or corporations.

305-001 Solid Waste Management Board

305-002 DEP Recycling (REAP)

305-003 Other

306 - MAGISTRATE COURT

Record proceeds assessed by the Magistrate Court from the collection of littering penalties and fines.

307 - SALE OF ASSET

308 - CONTRIBUTIONS

Monies received through contributions, donations, or other funds as may become available.

309 - INTEREST REVENUE

Interest earned on investments.

310 - OTHER REVENUE

Other sources of revenue from various areas of operation such as finance charges, fuel refunds, and any other revenue source.

311 - 399 OPEN

**EXPENDITURES
(400- 499)**

400 - OPEN

401 - ADMINISTRATION

Expenses that are identified by objects of expenditures related to business and management of the Authority.

402 - LANDFILL/TRANSFER STATION

Expenses that are identified by objects of expenditures related to landfill or transfer station operations.

403 - RECYCLING

Expenses that are identified by objects of expenditures related to recycling operations.

404 – LITTER CONTROL

405 – GRANTS

406 - 498 OPEN

499 - CAPITAL PROJECTS

**PERSONAL SERVICES
OBJECTS OF EXPENDITURES
(101-199)**

101 - MANAGERS' SALARIES

102 - NET SALARIES AND WAGES

103 - GROSS SALARIES AND WAGES

104 - FICA TAX EXPENSE – SOCIAL SECURITY/MEDICARE (941)

105 - GROUP INSURANCE EXPENSE

106 – PUBLIC EMPLOYEE RETIREMENT SYSTEM (PERS)RETIREMENT EXPENSE

107 – WORKER'S COMPENSATION EXPENSE

108 – STATE UNEMPLOYMENT TAX ACT (SUTA)/UNEMPLOYMENT
COMPENSATION EXP.

109 - OTHER FRINGE BENEFITS

Includes uniform allowance for buying own uniforms. Otherwise, uniforms are object 345 and laundry/dry cleaning are object 225.

110 - OVER-TIME

111 - EXTRA HELP

112 - WITHHOLDING TAX EXPENSE

112-01 FEDERAL WITHHOLDING

112-02 STATE WITHHOLDING

113 - 199 OPEN

**CONTRACTUAL SERVICES
OBJECTS OF EXPENDITURES
(201-299)**

201 - 210 OPEN

211 - TELEPHONE

211-01 - Landline

211-02 - Cell Phone

212 - PRINTING

213 - UTILITIES

214 - TRAVEL

Expenses incurred by employees while conducting official business.

215 - MAINTENANCE AND REPAIR – BUILDINGS AND GROUNDS

216 - MAINTENANCE AND REPAIR – EQUIPMENT

Service and repairs to mechanical equipment, such as heavy construction equipment and office machines.

217 - MAINTENANCE AND REPAIR – AUTOS AND TRUCKS

Service and repairs to automotive equipment.

218 - POSTAGE

219 - BUILDINGS AND EQUIPMENT RENTS

Cost of renting buildings or land, office space, automobiles, trucks, radio, construction and office equipment, including copy machines, typewriters, rollofs, etc. Lease Purchase Agreements.

220 - ADVERTISING/LEGAL PUBLICATIONS

Includes newspaper or radio advertisements of meetings, bid openings, civic promotions, job opportunities, public hearings, etc

221 - TRAINING

Employee training from conferences, SWANA, state agencies, and other educational sources.

222 - DUES AND SUBSCRIPTIONS

Memberships in professional societies for governmental officers and subscriptions to technical publications. (For example, SWANA, AWVSWA, Waste News, dues to municipal associations.)

223 - PROFESSIONAL SERVICES

Includes accounting, management, consulting, engineering and architectural services, legal services, etc.

223-01 - Engineering Services

223-02 - Legal Services

223-03 - Accounting Services

223-04 - Consulting

224 - AUDIT COSTS

225 - LAUNDRY & DRY CLEANING

226 - INSURANCE AND FIDELITY BONDS

Liability and property damage insurance on vehicles, fire insurance on public buildings and facilities, fidelity bonds on public officials and any other types of insurance other than group insurance.

227 - RIGHTS-OF-WAY

Right-of-way and easements for projects which are not to be capitalized by the governmental unit.

228 - FREIGHT

229 - COURT COSTS & PENALTIES/DAMAGES

230 - CONTRACTED SERVICES

Contracts for services provided to the government, such as independent contractors, janitorial services, exterminating services, surveillance, hauling, etc.

231 - FIRE SERVICE FEES

232 - BANK CHARGES

233 - PERMITTING EXPENSE

234 - LICENSES EXPENSE

235 - REMITTANCE OF SOLID WASTE ASSESSMENT FEE

236 - REFUNDING ERRONEOUS PAYMENTS

237 - OTHER FEES AND ASSESSMENTS

Payment of any other fee or assessment including annual Public Service Commission licensing fee.

238 - LEACHATE MANAGEMENT

238-01 - Treatment/Disposal

238-02 - Hauling

239 - ENVIRONMENTAL MONITORING

Costs for testing water and gases associated with landfill operations.

240 - REFUNDS/REIMBURSEMENTS

241 - CLOSURE EXPENSE

242 - POST CLOSURE EXPENSE

243 - 299 OPEN

**COMMODITIES
OBJECTS OF EXPENDITURES
(301-399)**

301 - 340 OPEN

341 - DEPARTMENTAL MATERIALS & SUPPLIES

341-01 - Office Supplies

341-02 - Operating Supplies

342 - PROMOTIONAL EXPENSE

Cost of materials used for public relations including pencils, pens, rulers, t-shirts etc.

343 - VEHICLE SUPPLIES

344 - MISCELLANEOUS

345 - UNIFORMS

346 - PURCHASES FOR RESALE

347 - 348 OPEN

349 - CHARGES BY OTHER GOVERNMENTAL UNITS

Payments to other governmental units for goods received or services rendered.

350 - BULKY GOODS DISPOSAL EXPENSE

Costs associated with the disposal of bulky goods, such as freon removal.

351 - TIRE DISPOSAL EXPENSE

352 - MACHINERY OR EQUIPMENT EXPENSE

Any machinery, equipment, furniture, or fixture purchased that is under the capitalization threshold. This may include smaller machinery, tools, used vehicles, recycling equipment, etc.

353 - COMPUTER SOFTWARE

354 - BUYBACK EXPENSE

Monies paid to customers for recyclables such as aluminum cans.

355 - CONTRIBUTION TO OTHER GOVERNMENTAL UNITS

356 - COMMUNITY CLEAN-UP EXPENSE

- 357 - ROAD CLEAN UP EXPENSE
- 358 - STREAM CLEAN UP EXPENSE
- 359 - OPEN DUMPS CLEAN UP EXPENSE
- 360 - LITTER CONTROL CLEAN UP EXPENSE
- 361 - OTHER CLEAN UP EXPENSE
- 362 - MANDATORY DISPOSAL
- 363 - BAD DEBT EXPENSE
- 364 - LANDFILL TIPPING FEES
- 365 – RECYCLING EXPENSE
- 366 – E-CYCLING EXPENSE
- 367 - GRANT EXPENDITURES
- 368 - 399 OPEN

**CAPITAL OUTLAY
OBJECTS OF EXPENDITURES
(401-499)**

- 401 - 455 OPEN
- 456 - CAPITAL OUTLAY – LAND
Cost of acquisition of land including legal fees and expenses of grading, filling or other work necessary to put land in condition for intended use.
- 457 - CAPITAL OUTLAY – BUILDINGS
The initial cost of buildings including legal fees and any pieces of mechanical equipment which are attached to and become part of the buildings.
- 458 - CAPITAL OUTLAY – OTHER IMPROVEMENTS
The acquisition cost of permanent improvements other than buildings which add value to land, such as retaining walls, storm sewers, tunnels, and bridges.
- 459 - CAPITAL OUTLAY – EQUIPMENT
Machinery, equipment, furniture, and fixtures of too permanent a nature to be considered expendable at time of purchase. Account includes heavy construction equipment, automobiles, trucks, office machines, computers, furniture and the like.
- 460 - CAPITAL OUTLAY – CONSTRUCTION IN PROGRESS
The cost to date of the construction of fixed assets not yet completed.
460-01 - Cell Construction

461 - CAPITAL OUTLAY – OPEN CELL

Account includes all construction costs to be capitalized for the current disposal cell.

461-01 – Sub-account for each cell. (Example Phase I or Cell I)

462 - CAPITAL OUTLAY – CLOSURE COSTS

463 – DEPRECIATION/AMORTIZATION EXPENSE

464 – 499 OPEN

CROSS-REFERENCE GUIDE REVENUES

301 -	ASSESSMENT FEES
301 - 001	ASSESSMENT FEES - SOLID WASTE MANAGEMENT BOARD ALLOCATION
301 - 002	ASSESSMENT FEES - COUNTY SOLID WASTE AUTHORITY FEE
301 - 003	ASSESSMENT FEES - GREEN BOX FEE
302 -	CHARGES FOR SERVICES
302 - 001	CHARGES FOR SERVICES - TIPPING FEES
302 - 002	CHARGES FOR SERVICES - RENTAL FEES
302 - 003	CHARGES FOR SERVICES - OTHER MISCELLANEOUS FEES
304 -	COMPOST REVENUE
308 -	CONTRIBUTIONS
305 - 001	GRANTS – SOLID WASTE MANAGEMENT BOARD
305 - 002	GRANTS – DEP RECYCLING GRANT (REAP)
305 - 003	GRANTS – OTHER
309 -	INTEREST REVENUE
306 -	MAGISTRATE COURT
310 -	OTHER REVENUE
303 -	RECYCLING REVENUE
303 - 001	RECYCLING REVENUE - GLASS
303 - 002	RECYCLING REVENUE - METALS
303 - 003	RECYCLING REVENUE - CARDBOARD
303 - 004	RECYCLING REVENUE - PAPER (MIXED)
303 - 005	RECYCLING REVENUE - PLASTICS
303 - 006	RECYCLING REVENUE - NEWSPAPER
303 - 007	RECYCLING REVENUE - MULCH
303 - 008	RECYCLING REVENUE - OTHER
303 – 009	RECYCLING REVENUE - TIRES
307 -	SALE OF ASSET

EXPENDITURES

401 -	ADMINISTRATION
499 -	CAPITAL PROJECTS
402 -	LANDFILL/TRANSFER STATION

404 – LITTER CONTROL
403 - RECYCLING

OBJECT OF EXPENDITURES

220 ADVERTISING & LEGAL PUBLICATIONS
224 AUDIT COSTS
363 BAD DEBT EXPENSE
232 BANK CHARGES
219 BUILDING & EQUIPMENT RENTS
350 BULKY GOODS DISPOSAL EXPENSE
354 BUY BACK EXPENSE
457 CAPITAL OUTLAY- BUILDINGS
462 CAPITAL OUTLAY- CLOSURE COSTS
460 CAPITAL OUTLAY- CONSTRUCTION IN PROGRESS
459 CAPITAL OUTLAY- EQUIPMENT
456 CAPITAL OUTLAY- LAND
461 CAPITAL OUTLAY- OPEN CELL
458 CAPITAL OUTLAY- OTHER IMPROVEMENTS
349 CHARGES BY OTHER GOVERNMENTAL ENTITIES
353 COMPUTER SOFTWARE
356 COMMUNITY CLEAN UP
230 CONTRACTED SERVICES
355 CONTRIBUTIONS/TRANSFERS TO OTHER GOVERNMENT UNITS
229 COURT COSTS & PENALTIES/DAMAGES
241 CLOSURE EXPENSE
465 DEPRECIATION/AMORTIZATION EXPENSE
222 DUES & SUBSCRIPTIONS
239 ENVIRONMENTAL MONITORING
104 FICA TAX - SOCIAL SECURITY
231 FIRE SERVICE FEES
228 FREIGHT
105 GROUP INSURANCE
226 INSURANCE & FIDELITY BONDS
364 LANDFILL TIPPING FEE
225 LAUNDRY & DRY CLEANING

238	LEACHATE MANAGEMENT
238 01	LEACHATE MANAGEMENT- TREATMENT/DISPOSAL
238 02	LEACHATE MANAGEMENT-HAULING
234	LICENSES EXPENSE
360	LITTER CONTROL CLEAN UP EXPENSE
217	MAINTENANCE & REPAIR - AUTO & TRUCKS
215	MAINTENANCE & REPAIR - BUILDING & GROUNDS
216	MAINTENANCE & REPAIR - EQUIPMENT
341	MATERIALS & SUPPLIES
362	MANDATORY DISPOSAL EXPENSE
344	MISCELLANEOUS
359	OPEN DUMP CLEAN UP
361	OTHER CLEAN UP
109	OTHER FRINGE BENEFITS
237	OTHER FEES AND ASSESSMENTS
233	PERMITTING EXPENSE
218	POSTAGE
242	POST CLOSURE EXPENSE
212	PRINTING
223	PROFESSIONAL SERVICES
223-03	PROFESSIONAL SERVICES - ACCOUNTING
223-04	PROFESSIONAL SERVICES - CONSULTING
223-01	PROFESSIONAL SERVICES - ENGINEERING
223-02	PROFESSIONAL SERVICES – LEGAL
342	PROMOTIONAL EXPENSE
347	PURCHASES FOR INVENTORY
346	PURCHASES FOR RESALE
352	RECYCLING EQUIPMENT
236	REFUNDING ERRONEOUS PAYMENTS
240	REFUNDS & REIMBURSEMENTS
235	REMITTANCE OF SOLID WASTE ASSESSMENT FEE
106	RETIREMENT EXPENSE
227	RIGHT-OF-WAYS
357	ROAD CLEAN UP
108	SALARY - EXTRA HELP
107	SALARY - OVERTIME

103	SALARY & WAGES-EMPLOYEES
101	SALARY, MANAGERS'
343	VEHICLE SUPPLIES
358	STREAM CLEAN UP
211	TELEPHONE
211-02	TELEPHONE - CELL PHONE
211-01	TELEPHONE - LANDLINE
351	TIRE DISPOSAL EXPENSE
221	TRAINING
214	TRAVEL
108	UNEMPLOYMENT COMPENSATION EXPENSE
345	UNIFORMS
213	UTILITIES
107	WORKER'S COMPENSATION EXPENSE