

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

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 ASSIGNMENT OF NEW ACCOUNT NUMBERS.

ACCOUNT NUMBER STRUCTURE

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 – SAMPLES

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 expenditures requiring further breakdown may also be sub-accounted. For example: Object of expenditure number 211 has been assigned to Telephone Expense. Telephone expense 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 Land Line
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

SWA - CHART OF ACCOUNTS

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

SWA - CHART OF ACCOUNTS**ASSETS AND OTHER DEBITS****(100-199)****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 year112-002 – 2nd year112-003 – 3rd year112-004 – 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.

SWA - CHART OF ACCOUNTS**ASSETS AND OTHER DEBITS****(100-199)****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 - 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. Same general rules apply to buildings as to land above. Any equipment or fixtures built into or permanently attached to building become part of 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)

SWA - CHART OF ACCOUNTS

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

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 current disposal cell.

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

139 - 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

SWA - CHART OF ACCOUNTS

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.

SWA - CHART OF ACCOUNTS

LIABILITIES AND OTHER CREDITS

(200-279)

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 plan 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

SWA - CHART OF ACCOUNTS

LIABILITIES AND OTHER CREDITS

(200-279)

230 - ACCRUED CLOSURE EXPENSE

231 - ACCRUED POST CLOSURE EXPENSE

232 - DEFFERED 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.

SWA - CHART OF ACCOUNTS

LIABILITIES AND OTHER CREDITS

(200-279)

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 - 279 OPEN

FUND EQUITY

SWA - UNIFORM CHART OF ACCOUNTS**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

SWA - UNIFORM CHART OF ACCOUNTS

FUND EQUITY
(280-299)

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

SWA - UNIFORM CHART OF ACCOUNTS**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 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 various 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

SWA - UNIFORM CHART OF ACCOUNTS

REVENUES
(300-399)

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

SWA - UNIFORM CHART OF ACCOUNTS

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

OBJECTS OF EXPENDITURES

PERSONAL SERVICES
SWA - UNIFORM CHART OF ACCOUNTS 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 EXPENSE**

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

SWA - UNIFORM CHART OF ACCOUNTS **CONTRACTUAL SERVICES**
OBJECTS OF EXPENDITURES
(201-299)

201 - 210 OPEN

211 - TELEPHONE

Cost of communications- telephone, cell phones, fax machines and internet services.

211-01 - Land Line

211-02 - Cell Phone

212 - PRINTING

Printing of forms, notices, brochures, etc.

213 - UTILITIES

Heat, light, water and power for public buildings and other facilities.

214 - TRAVEL

Expenses incurred by employees while conducting official business.

215 - MAINTENANCE AND REPAIR – BUILDINGS AND GROUNDS

Cleanings, painting, repairs to public buildings, replacement of worn out heating and air conditioning equipment, landscaping, gardening, and grass mowing on grounds surrounding public buildings.

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

SWA - UNIFORM CHART OF ACCOUNTS **CONTRACTUAL SERVICES**
OBJECTS OF EXPENDITURES
(201-299)

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

Costs of audits performed by the State Auditor or approved C.P.A. firms.

225 - LAUNDRY & DRY CLEANING

Laundry and/or dry cleaning of uniforms.

SWA - UNIFORM CHART OF ACCOUNTS **CONTRACTUAL SERVICES**
OBJECTS OF EXPENDITURES
(201-299)

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

Includes service fees and interest expense.

233 - PERMITTING EXPENSE

Costs associated with obtaining required permits for operations.

234 - LICENSES EXPENSE

Costs associated with obtaining required licenses for operations.

235 - REMITTANCE OF SOLID WASTE ASSESSMENT FEE

Solid waste assessment fee of \$8.25 per ton of solid waste disposed that is submitted to the WV Tax Department.

SWA - UNIFORM CHART OF ACCOUNTS **CONTRACTUAL SERVICES**
OBJECTS OF EXPENDITURES
(201-299)

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

Costs associated with treating and disposing or hauling of leachate.

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

**SWA - UNIFORM CHART OF ACCOUNTS COMMODITIES
OBJECTS OF EXPENDITURES
(301-399)**

301 - 340 OPEN

341 - DEPARTMENTAL MATERIALS & SUPPLIES

Supplies and materials normally and routinely required for the operations of the department involved including office machines.

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

Includes fuel, oil and gasoline.

344 - MISCELLANEOUS

345 - UNIFORMS

Cost of uniforms.

346 - PURCHASES FOR RESALE

347 - 348 OPEN

COMMODITIES
SWA - UNIFORM CHART OF ACCOUNTS OBJECTS OF EXPENDITURES
(301-399)

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

Costs associated with the disposal of tires.

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 - BUY BACK EXPENSE

Monies paid to customers for recyclables such as aluminum cans.

355 - CONTRIBUTION TO OTHER GOVERNMENTAL UNITS

356 - COMMUNITY CLEAN-UP EXPENSE

All expenses associated with the community clean up.

357 - ROAD CLEAN UP EXPENSE

All expenses associated with the road clean up.

358 - STREAM CLEAN UP EXPENSE

All expenses associated with the stream clean up.

359 - OPEN DUMPS CLEAN UP EXPENSE

All expenses associated with the open dump clean up.

360 - LITTER CONTROL CLEAN UP EXPENSE

All expenses associated with the litter control clean up.

SWA - UNIFORM CHART OF ACCOUNTS **COMMODITIES**
OBJECTS OF EXPENDITURES
(301-399)

361 - OTHER CLEAN UP EXPENSE

All expenses associated with the any other clean up.

362 - MANDATORY DISPOSAL

Expenses that are identified by objects of expenditures related to mandatory disposal programs.

363 - BAD DEBT EXPENSE

364 - LANDFILL TIPPING FEES

365 – RECYCLING EXPENSE

Expenses generally related to a recycling program.

366 – E-CYCLING EXPENSE

Expenses generally related to recycling of electronic devices.

367 - GRANT EXPENDITURES

Expenses generally related to the spending of a grant.

368 - 399 OPEN

SWA - UNIFORM CHART OF ACCOUNTS **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)

**SWA - UNIFORM CHART OF ACCOUNTS CAPITAL OUTLAY
OBJECTS OF EXPENDITURES
(401-499)**

462 - CAPITAL OUTLAY – CLOSURE COSTS

463 – DEPRECIATION/AMORTIZATION EXPENSE

464 – 499 OPEN

CROSS-REFERENCE GUIDE

REVENUES

EXPENDITURES

OBJECTS OF EXPENDITURE

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

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EXPENDITURES

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499 - CAPITAL PROJECTS

402 - LANDFILL/TRANSFER STATION

404 - LITTER CONTROL

403 - RECYCLING

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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
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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
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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
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242		POST CLOSURE EXPENSE
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223	03	PROFESSIONAL SERVICES - ACCOUNTING
223	- 04	PROFESSIONAL SERVICES - CONSULTING
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347		PURCHASES FOR INVENTORY
346		PURCHASES FOR RESALE
352		RECYCLING EQUIPMENT
236		REFUNDING ERRONEOUS PAYMENTS
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108		SALARY - EXTRA HELP

107	SALARY - OVERTIME
103	SALARY & WAGES-EMPLOYEES
101	SALARY, MANAGERS'
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CROSS-REFERENCE GUIDE**OBJECT OF EXPENDITURES**

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221		TRAINING
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345		UNIFORMS
213		UTILITIES
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