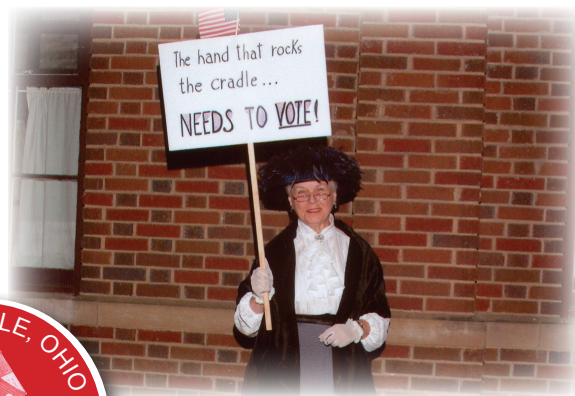


# COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2008



## BELMONT COUNTY, OHIO

Front Cover: Village of Barnesville, Ohio, 1808 - 2008

From a wilderness in 1808, James Barnes cut out the town which bears his name. On November 9, 1808 the plat for the Village of Barnesville was recorded. Through its 200 years, Barnesville has become what journalists have referred to as "Belmont County's Jewel."

Through a designated Historic District, the restored B&O Depot, the Belmont County Victorian Mansion Museum, the Watt Center for History and the Arts, and with an advanced education system both public and private, excellent health care services, an expanded parks and recreation program plus many businesses the Village of Barnesville truly sets the example of the their slogan "Where History Meets Progress."

The bicentennial was celebrated from March through October with many events ending with a Wrap-Up party on November 8.

Photos provided by the Barnesville Bicentennial Committee

# Belmont County, Ohio

## Comprehensive Annual Financial Report

For year ended December 31, 2008

Joseph A. Pappano  
Belmont County Auditor

# Introductory Section

**Belmont County, Ohio**  
**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2008**  
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# BELMONT COUNTY



## Auditor's Office

101 West Main Street • St. Clairsville, Ohio 43950  
[www.belmontcountyohio.org/auditor.htm](http://www.belmontcountyohio.org/auditor.htm)

JOSEPH A. PAPPANO

Auditor

Secretary of Budget Commission  
Secretary of Board of Revision

Auditor & Fiscal	(740) 699-2130
Real Estate & Appraisal	(740) 699-2132
Deed Transfer	(740) 699-2136
Personal Property	(740) 699-2131
Manufactured Homes	(740) 699-2131
Dog/Kennel License	(740) 699-2131
Vendor License	(740) 699-2131
Weights & Measures	(740) 699-2132
Fax	(740) 699-2154

June 23, 2009

Honorable Charles R. Probst, Jr. President  
Honorable Matt Coffland  
Honorable Ginny Favede

Citizens of Belmont County, Ohio:

As Auditor of Belmont County, I am pleased to present the Comprehensive Annual Financial Report (CAFR) of Belmont County for the year ended December 31, 2008. This CAFR, which includes financial statements and other financial and statistical data, conforms to Generally Accepted Accounting Principles (GAAP) and provides a full and complete disclosure of the financial position and operations of the County.

The information contained in this report will assist County officials in making management decisions and will provide the taxpayers of the County with comprehensive financial data in a format that will enable them to gain a true understanding of the County's financial affairs. The general public as well as investors will be able to compare the financial position of the County and the results of its operations with other governmental entities.

Responsibility for the accuracy, completeness and fairness of this presentation, including all disclosures, lies with the management of Belmont County, specifically the County Auditor's office.

### **Internal Control Structure**

In developing the County's accounting system, consideration was given to the adequacy of internal accounting controls. Such controls are designed to provide reasonable, although not absolute, assurance regarding both the safeguarding of the County's assets against loss and misuse, and assurance regarding the reliability of financial records for the preparation of financial statements and maintaining accountability for assets. The concept of reasonable assurance is based on the assumption that the cost of internal accounting controls should not exceed the benefits expected to be derived from their implementation.

Belmont County uses a fully automated accounting system and payroll system. These systems, combined with the manual auditing of each voucher prior to payment by the Auditor's office ensure that the financial information generated is both accurate and reliable.

## **INDEPENDENT AUDIT:**

Included in this report is an unqualified audit opinion rendered on the County's financial statements as of December 31, 2008, by our independent auditor, Mary Taylor, Auditor of State. In addition to meeting the requirements as set forth in the state statutes, the audit is also designed to meet the requirements of the Federal Single Audit Act Amendments of 1996.

County management plans to continue to subject the financial statements to an annual independent audit as part of the preparation of a CAFR. The annual audit serves to maintain and strengthen the County's accounting and budgetary controls. To comply with the legal filing requirements the CAFR is filed with the Auditor of State of Ohio and the Federal Audit Clearinghouse.

## **MANAGEMENT'S DISCUSSION & ANALYSIS**

Management is responsible for preparing the Management's Discussion and Analysis of the County. This discussion follows the Independent Accountants' Report, providing an assessment of the County finances for 2008. Interested parties should refer to the MD&A that starts on page three to provide a more detailed discussion of the County's finances.

## **PROFILE OF GOVERNMENT:**

### *The County*

Established September 7, 1801, Belmont County was the ninth county formed from the Northwest Territory. Farming, coal and steel drove the economy in the 1900's. Today, the economy is service oriented. Today, farming, coal and steel are still a part of the economy but those areas continue to decline in the number of working farms and the number of employees still employed in the coal and steel industry.

The County's population continues to decline as the higher paying jobs decline. In 1960 the County population was 83,864. For 2008, the U.S. Bureau of Census estimated the population for Belmont County at 67,975.

The County encompasses sixteen townships, five fire districts, two cities, and fourteen villages, with three of these villages overlapping into other counties. With a 2000 census population of 5,057, St. Clairsville is the County seat. The County encompasses 534 square miles. Situated on the Ohio River across from Wheeling, West Virginia, the County is readily accessible by means of Interstate Routes 70 and 470, United States Routes 40 and 250, and sixteen state highways.

### *Reporting Entity and Service Provided*

Belmont County provides its citizens with a wide range of services including the following:

- Human and Social services
- Health and Community Assistance services
- Civil and Criminal Justice System services
- Road, Bridge, and Building maintenance
- Water and Sewer Utility services
- General and Administrative Support services

### *Form of Government*

A three-member Board of Commissioners, fourteen other elected officials, and various department heads govern the County. Although the elected officials and the department heads manage the internal operations of their respective divisions, the Board of Commissioners authorizes expenditures and serves as the budget and taxing authority, contracting body, and the chief administrator of County services.

As the chief disbursing agent, fiscal officer, and tax assessor, the County Auditor is responsible for issuing warrants for liabilities incurred by the County, preparation of the County payroll, maintaining all financial records and reports, and establishing taxing rates for manufactured homes, personal property and real estate. Once collected, tax receipts are distributed to the appropriate city, village, township, fire district, or school district in accordance with the legally adopted rates. The County Auditor also serves as the sealer of weights and measures and as the licensing agent for certain licenses required by Ohio law.

The County Treasurer, as the custodian of all County funds, is responsible for collecting tax monies and applying payments to the appropriate tax account. The County Treasurer is also responsible for investing idle funds as specified by Ohio law.

In addition to the Board of County Commissioners, the Auditor, and the Treasurer, other elected officials of the County include the Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Recorder, Sheriff, three Common Pleas Court Judges, and three County Court Judges.

### *Administration of the Justice System*

As a part of the administration of the justice system, the County maintains the Common Pleas Court, which includes a Domestic Relations Division, a Probate Division and a Juvenile Division, three County Court Divisions, and the Court of Appeals. The County also maintains the Prosecuting Attorney's offices and the County Jail. The Prosecuting Attorney is designated by Ohio law as the chief legal counsel for all County officers, boards, and agencies, including the Commissioners, the County Auditor and the County Treasurer.

The Clerk of Courts keeps all official records of the Common Pleas Court and serves as Clerk of the Court of Appeals. The office of the Clerk of Courts operates on a system of fees charged for services and is essentially self-supporting.

The County Sheriff is the chief law enforcement officer of the County. The sheriff enforces the law in unincorporated areas of the County, maintains the County Jail, and is responsible for its inmates, including persons detained for trial or transfer to other institutions. As an officer of the court, the Sheriff is in charge of the preparation and service of documents.

### **Budgetary Controls**

In accordance with state statutes, the County Commissioners adopt an annual appropriation measure for the County on or about the first day of January. The Board of County Commissioners is required to adopt a permanent appropriation measure by the first day of April. All disbursements or transfers of cash between funds require appropriation authority from the County Commissioners. Budgets are controlled at the major account level within a department and fund. Purchase orders are submitted to the County Auditor's office by department heads and are encumbered prior to their release to vendors. Those purchase orders which exceed the available appropriation are rejected until additional appropriations are secured.

A computerized certification system allows the Auditor's Office to ascertain the status of a department's appropriations prior to authorizing additional purchases from a particular account. Additional information concerning the County's budgetary controls may be found in Notes to the Basic Financial Statements.

## **REPORTING ENTITY:**

For financial reporting purposes, the County has included all agencies, departments, organizations that are not legally separate from the County (the Primary Government.) and the Component Units in accordance with principles established by the Governmental Accounting Standards Board (GASB) Statement 14, "The Financial Reporting Entity."

Component Units are legally separate organizations for which the County is financially accountable. See Note 1 for the list of entities.

## **LOCAL ECONOMIC CONDITION:**

The financial distress facing the nation and the State of Ohio is substantial. Ohio is energetically seeking ways to manage the budget crisis by reworking existing programs and creating new approaches to assist local governments and non-profit organizations. The economic downturn which sent the nation into a tailspin in early fall 2007 has already been felt at the local level.

In Belmont County the local revenues continue to decline. A financial dilemma will soon be facing the county elected officials. Recent corporate decisions by the Severstal Steel Corporation have left large gaps in the local economy.

The mining and steel industry has been vital to the economy of Belmont County. The mining industry has continued to maintain the same employment level over the past several years through the efforts of Murray Energy Corporation while the steel industry continues to lose jobs. Since 1985 Wheeling-Pittsburgh Steel, now Severstal Wheeling has been through two bankruptcies and multiple ownership structures.

Severstal announced in October 2008 that due to the global economic crisis, 800 employees of the Steubenville North Plant of Severstal Steel Wheeling would be laid off which creates a concern for the future outlook of the Yorkville and Martins Ferry plants. John Saunders, contract coordinator for the United Steel Workers stated, "To have strong steel, you need a strong automotive industry, housing and major capital improvements going on. Those three components are at all-time lows."

Per The Times-Leader newspaper article dated May 8, 2009, "local communities are clinging to hope when it comes to the future of Severstal Wheeling."

The local operations of Russian-based steelmaker Severstal International are heading toward a complete idling on the Ohio side, while the company tries to ride out the global downturn in steel demand.

Locally, it means 1,900 people will be out of work when operations are ramped down at the cold rolling mills and coating plants that line the Ohio River from Steubenville to Martins Ferry. However, Severstal has given no indication they intend to permanently idle the plants, nor will they discuss rumors that some of its North American mills are for sale. "

Through all of the adversity Belmont County officials, the Department of Development and the Belmont County Port Authority continue to market the Fox Commerce Industrial Park and to focus on the retention and expansion of existing companies and the relocation of new businesses to the area.

### **New Businesses Locating in Belmont County**

**Gypsum Express LTD** - opened a new truck terminal in the Shadyside-Dilles Bottom area. The trucking company is an in-house carrier for the world-wide sheet rock company, CertainTeed Corporation. An estimated 70 qualified CDL-A drivers will be hired.

**Mountaineer Industries** - Mountaineer Industries expanded their business to the Bellaire Industrial Park with the purchase of a 95,000 square foot building. Funding for the expansion was obtained through a

loan from the Ohio Department of Development totaling \$2 million. Mountaineer Industries has provided quality metal fabrication and cable repair for the mining industry and other companies for years. An estimated 25 to 40 new jobs will be created.

#### **LONG-TERM FINANCIAL PLANNING:**

The County does not have a formal policy or detailed written procedures pertaining to long term financial planning. The County is, however, aware of the need to plan for future financial trends that may affect the financial stability and possibly the County's ability to continue providing services to the public at an acceptable level.

The County Commissioners on November 17, 2000 adopted a resolution pursuant to the provisions of Ohio Revised Code Section 5705.13(A) establishing a Budget Stabilization Account within the General Fund. This account is intended to stabilize the County budget against cyclical changes in revenues and expenditures that may adversely affect the viability of the General Fund operations and services and provide for contingencies and unexpected emergencies.

The Budget Stabilization Account at December 31, 2008 has accumulated \$122,000. This money can only be used for purposes described pursuant to statutory laws and regulations. This fund is established for a period of ten years and cannot exceed 5 percent of the preceding year's General Fund revenues.

The County Commissioners also on June 1, 2001 pursuant to Ohio Revised Code 5705.13 (C) established an Infrastructure Fund. This fund is intended to accumulate Permissive sales and use tax from the General Fund. This fund is to be utilized for development of infrastructure projects intended to serve the people of the County and create improvements to areas intended for economic development. This fund has accumulated over the past five years \$6,216,587 in unrestricted net assets. Establishment of this separate fund has allowed the County to maintain greater accountability over the use of these funds separate from the General Fund ensuring they are used for the purpose intended allowing the County to achieve its objective.

Slightly more than 32 percent of the available acreage at Fox Commerce Park has been sold, optioned, or has a sale pending. About 32 of the 103 buildable acres are encumbered. The funding for this project is a combination of federal grants, a state loan, and Belmont County's share of \$400,000. Over \$200,000 has been paid to the County from the sale of the land which is used to pay off the \$400,000 loan. Fox Commerce is the second Industrial Park created in Belmont County. The Department of Development continues to promote and market this land. It is anticipated that final build-out of the Fox Commerce Park will see a potential investment of \$22 million and the creation of 500 jobs.

There are other informal planning procedures that occur within the County between the County Commissioners, County Auditor, County Treasurer, County Engineer and County Sanitary Sewer District.

These procedures have allowed the County to move forward despite difficult economic times generally within the area. These procedures are excellent planning tools for budgeting purposes and will continue to serve as a mechanism to ensure the future viability of the County, its services and projects.

#### **RELEVANT FINANCIAL POLICIES**

In 2005, the County borrowed \$2 million to provide funds for the County Engineer to repair and construct roads, bridges and embankment failures that were a result of heavy rains and flash flooding from three Federal Emergency Management Agency (FEMA) declared disasters. The disasters occurred in January and September 2004 and January 2005. As a result of these disasters, there were 162 project worksites that were declared eligible for FEMA and Ohio Emergency Management Agency (OEMA) funds. Seventy-five percent of the funding for the projects comes from FEMA, 12.5 percent from OEMA and 12.5 percent from the County. Many of the projects were completed early in 2008 and the \$2,000,000 loan was paid off in March of 2008. The associated repair costs, including the federal, state and local share are reported

as program expenses in accordance with the County Engineer's policy which provides for the non-capitalization of road and slip repair projects that will not extend the useful life of the assets.

## **MAJOR INITIATIVES:**

### **Current Year Projects**

#### **County**

**Engineer** - In October 2008 the last FEMA projects from the 2004 federal disaster were completed. On September 8, 2004 Hurricane Frances passed through Belmont County, dropping over 5 inches of rainfall. Nine days later Hurricane Ivan came through; dropping about 10 inches of rain as a result Disaster 1556 was declared by the federal government. The two disasters caused wide spread flash flooding, extreme damage to homes, roadways and bridges, The total cost submitted for repairs due to Disaster 1556 was \$3,542,904. The shared funding was through the Federal Emergency Management Agency at 75 percent, Ohio Emergency Management Agency at 12.5 percent and County funds of 12.5 percent.

Two roadway slip projects were completed. CH 86 -The Pugh Ridge Road and CH 16-Nixon Run Road repair projects were completed with emergency funding through Ohio Public Works Commission at a cost of \$417,883.

Upgrading, repair and replacement of County bridges continued with the county bridge crew building eight new bridges. The \$189,000 Wayne Township T-35 bridge project was completed with Ohio Public Works commission funding.

**Juvenile Court** – Video hearing equipment was installed in the Juvenile Courtroom and at the Sargus Detention Center in order to hold live video detention hearings. This has provided for more efficient and timely hearings, better security and also cost savings to the sheriff's department. Funding was through federal grant monies.

Scanning software and equipment was purchased by the Juvenile and Probate courts in an effort to create better workflow, more efficient handling of cases, easier access of court records and the ability to go "paperless" in the near future. This project was funded through Federal grant monies and computer fund monies.

**Port Authority** – During June 2008, the Ohio Department of Development (ODOD) approved an infrastructure grant, Roadwork Development Grant ECDD 08-321, in the amount of \$575,000 for the Eastern Ohio Regional Industrial Park. The project would involve the construction of a 3,000 foot roadway, which includes upgrades of existing roads, into an 840-acre parcel of land near the Village of Barnesville. The anticipated completion date is November, 2009.

In June 2008, the Ohio Department of Development approved \$175,000 from the Industrial Site Improvement Fund for assistance in developing the Eastern Ohio Regional Industrial Park.

The Port Authority continues to move forward on the application process to establish a Foreign Trade Zone in Belmont County, The port of entry location on the Ohio River could give this zone the advantage to benefit the tri-state area. The application process is long and lengthy and could take up to 12 months to compete.

**Sanitary Sewer District** - The County continues to expand the water and sewer services to areas not served by these types of infrastructure. The Village of Belmont Sewage Pump Station and Force Main was completed in May 2008 at a cost of \$565,564. This project made it possible for the Village of Belmont to install sewer lines for village residents. The Country Club Estates sewer project was completed in November at a cost of \$348,377. Funding for these projects comes from the County one-

half cent piggyback tax, loans, sewage revenues, tap-in fees and \$3 of the monthly user fee on each 1000 gallons of water consumed and/or sewage generated.

**Sheriff's** - The County jail addition to the present jail facility is complete and resulted in the bed capacity going from 72 to 144. The expansion cost was \$4,862,242. The funding source includes a state grant, notes and local funding.

Through three grants totaling \$23,999 from The Office of Criminal Justice Services JG & OCJS JG-LLE the sheriff's office upgraded and networked the computers, printers and installed a network server for the administrative offices, dispatch and deputies report room. The total cost was \$25,869 with balance being paid from the Sheriff's Reserve Fund.

In 2008, mounted laptop computers were installed in the last five patrol vehicles. This completed a two year project where the deputies are now able to complete incident reporting in the field and then download to the network server in the sheriff's office. The Office of Criminal Justice Service Grants and local funding was used for this project.

**Transportation Improvement District (TID)** – The Belmont County commissioners and the City of St. Clairsville have formed a TID to work on transportation needs of Belmont County. The first project will be working with the Ohio Department of Transportation and other government entities to address the need for additional on and off ramps in the area of the Ohio Valley Mall and Ohio Valley Plaza to reduce the traffic congestion and also to assist in future development in the area.

#### **2009 AND THE FUTURE:**

**Huffner Contracting** - The company is relocating to the Bellaire Industrial Park from Wheeling, West Virginia. Huffner contracts for and builds commercial and private homes. The company also has a division that sells and installs heating and air conditioning units. Three buildings totaling approximately 35,000 square feet will be built on the four acre site. An estimated 80 employees will transfer to Ohio.

**East Coast Metal Systems** – East Coast metal systems will relocate in Bellaire. The move will allow the 25 current jobs to increase and with the additional space create 57 new positions.

**Juvenile Court** – Plans are in place to implement a credit card payment system. This will allow the court to better serve all parties by providing another option for payments of court fees and restitution. The goal is to not only pay victims more quickly but to also increase the amount of court fees collected by the court and to also reduce the number of non-sufficient fund checks received by the Court.

**Park Health Center** – Due to ongoing financial issues, the County Commissioners advertised to sell the 100 bed county nursing facility. Through negotiations Park Health will be leased to DC Enterprise beginning in May, and the final sale transfer of ownership is anticipated to take place in October. The sales price is \$4.1 million.

**Sanitary Sewer District (SSD)** – A fire hydrant replacement program will begin with the replacement of approximately 15 fire hydrants along State Route 40 to Morristown. The estimated cost is \$45,000. The program will continue with the SSD replacing approximately 15 obsolete fire hydrants each year. The current focus is on the replacement of out dated fire hydrants on County water lines in the western part of the county. The program will then expand to other parts of the County with the replacement of approximately 15 fire hydrants each year.

The Mt. Victory Water Line project is being reactivated. The American Recovery and Reinvestment Act is providing funding through grants and loans for \$1.9 million. When all the funding sources are approved and in place the water line will serve approximately 100 homes.

The engineering study for the \$2.5 million Neff Sewer Line has been completed. Grants and loans will be secured to pay for this project.

**Treasurer's Office** – This office will implement a credit card payment option as a convenience to tax payers.

**AWARDS:**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Belmont County for the year ended December 31, 2007. The County has received this prestigious award for seventeen consecutive years. In order to be awarded a Certificate of Achievement, a governmental unit must prepare an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles, and applicable legal requirements respective to the entity.

A Certificate of Achievement is valid for a period of one year. We believe our current report continues to meet the Certificate of Achievements Program's requirements, and we are again submitting it to the GFOA to determine its eligibility to receive the certificate, which is the highest form of recognition in the area of governmental financial reporting.

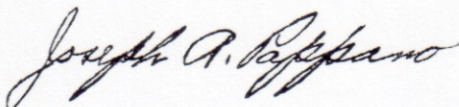
**ACKNOWLEDGMENTS:**

The publication of this report represents an important achievement in the ability of Belmont County to provide significantly enhanced financial information and accountability to the citizens of Belmont County, its elected officials, County management and investors. This report continues the aggressive program of the County Auditor's office to improve the County's overall financial accounting, management and reporting capabilities.

Preparation of this report could not have been accomplished without the Auditor's office staff and especially Roger Conroy, Deputy Auditor, Sheila Turner, Supervisor of Accounting and Judy Jenewein, Special Assistant whose efforts made this report possible. To the County elected officials, department heads and their staffs, I extend my sincere appreciation and thanks for your assistance and cooperation. My appreciation is also extended to the Local Government Services Section of the Auditor of State's office, for their hard work and dedication in preparing this financial report.

And to the Citizens of Belmont County, thank you for providing me with the opportunity to present a professional and complete financial report.

Sincerely,



Joseph A. Pappano  
Belmont County Auditor



# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Belmont County  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 2007

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director

**BELMONT COUNTY, OHIO  
ELECTED OFFICIALS**

Board of Commissioners

Charles R. Probst, Jr., President  
Matt Coffland  
Ginny Favede

Auditor

Joseph A. Pappano

Clerk of Courts

Randy L. Marple

Coroner

Troy W. Balgo, OD.

Engineer

Fred F. Bennett

Prosecuting Attorney

Christopher M. Berhalter

Recorder

Mary Catherine Nixon

Sheriff

Fred A. Thompson

Treasurer

Joseph A. Gaudio

Court of Common Pleas

Judge Jennifer Sargus  
Judge John M. Solovan II

Court of Common Pleas: Probate and Juvenile

Judge J. Mark Costine

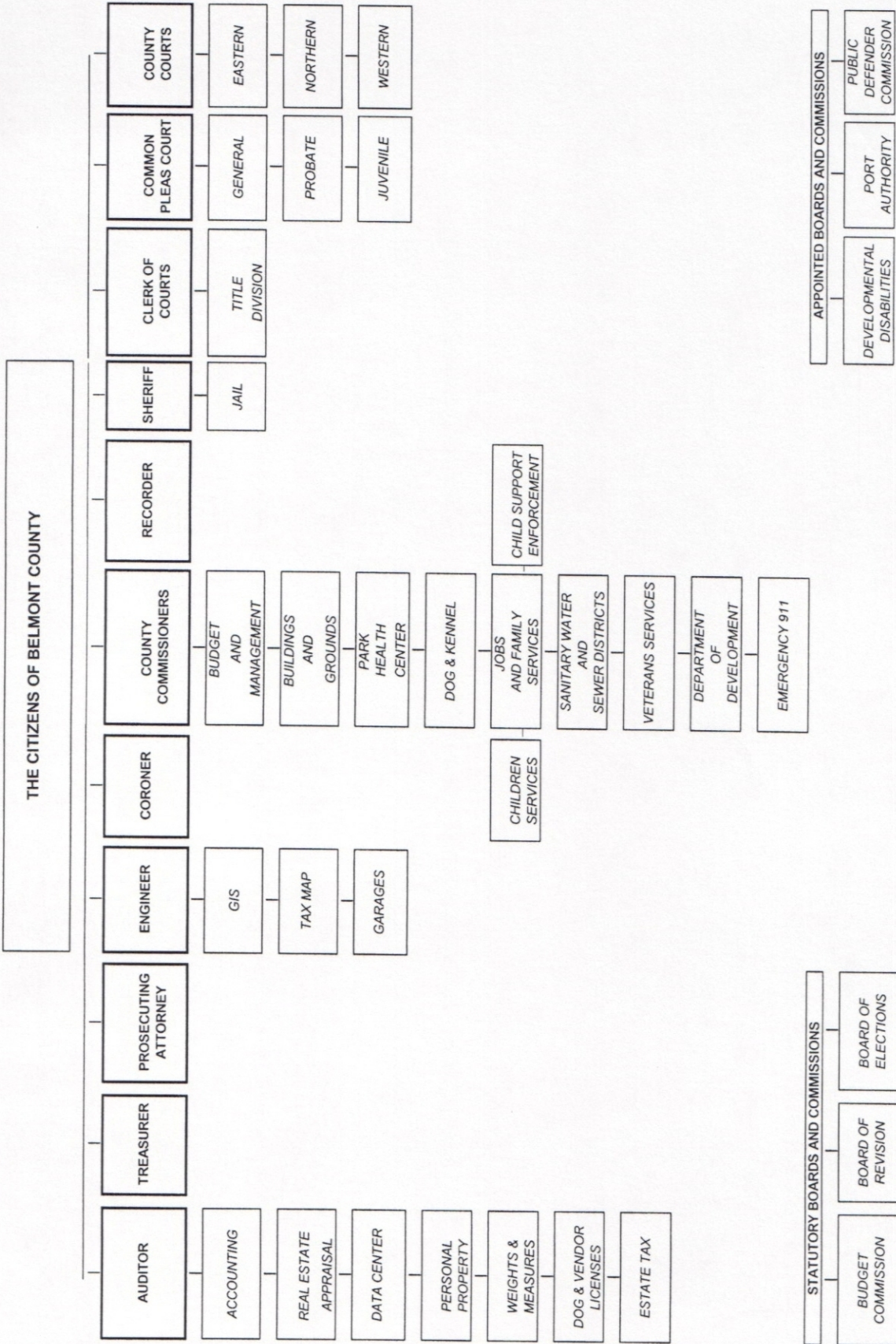
County Court Divisions

Judge D. William Davis - Eastern  
Judge Frank A. Fregiato - Northern  
Judge Harry W. White - Western

**BELMONT COUNTY, OHIO  
PRINCIPAL APPOINTED OFFICIALS AND DEPARTMENT HEADS**

Clerk of Commissioners	Jayne Long
Board of Elections	William F. Shubat
Building and Grounds, Superintendent	Jack Regis
Dog Pound, Supervisor	Verna Painter
Department of Human Services, Director	Dwayne Pielech
Department of Development, Interim Director	Sue Douglass
Developmental Disabilities, Superintendent	Monty L. Kerr
Veterans Services, Director	Cindy Maupin
Park Health Center, Interim Administrator	Vacant
Sanitary Sewer and Water Districts, Director	Mark Esposito
Public Defender	James L. Nicholson
9-1-1 Emergency, Director	Robyn Marshall
Port Authority	Larry Merry

BELMONT COUNTY GOVERNMENT ORGANIZATIONAL CHART



# Financial Section



# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Belmont County  
101 West Main Street  
St. Clairsville, Ohio 43950

To the Board of County Commissioners:

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Belmont County, Ohio (the County), as of and for the year ended December 31, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Belco Works, Inc., which represent 99 percent of assets, 98 percent of net assets and 94 percent of revenues for the discretely presented component units of the County. Other auditors audited those financial statements. They have furnished their report thereon to us and we base our opinions, insofar as it relates to the amounts included for Belco Works, Inc., on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require that we plan and perform the audit to reasonably assure whether the financial statements are free of material misstatement. The other auditors audited the financial statements of Belco Works, Inc. in accordance with auditing standards generally accepted in the United States of America and not in accordance with *Government Auditing Standards*. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of Belmont County, Ohio, as of December 31, 2008, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, and the Developmental Disabilities Funds for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2009, on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's Discussion and Analysis is not a required part of the basic financial statements but is supplementary information accounting principles generally accepted in the United States of America requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual nonmajor fund statements and schedules and statistical tables provide additional information and are not a required part of the basic financial statements. We subjected the combining and individual nonmajor fund statements and schedules to the auditing procedures applied in the audit of the basic financial statements. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole. We did not subject the introductory section and statistical tables to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



**Mary Taylor, CPA**  
Auditor of State

June 23, 2009

**Belmont County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

The discussion and analysis of Belmont County's financial performance provides an overview of the County's financial activities for the year ended December 31, 2008. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the County's financial performance.

**Financial Highlights**

Key financial highlights for 2008 are as follows:

The assets of the County exceeded its liabilities at December 31, 2008 by \$117,185,969 (net assets). Of this amount \$16,563,008 is unrestricted and may be used to meet the County's ongoing obligations. Governmental activities' unrestricted net assets are \$10,937,017. The County's total net assets decreased \$3,407,938.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$30,226,034, a decrease of \$4,462,932 from the prior year. Of this amount, \$24,419,282 is available for spending (unreserved, undesignated fund balance) on behalf of its citizens.

At the end of the current year, unreserved fund balance for the General Fund was \$2,828,335, which represents 15 percent of total General Fund expenditures as compared to the \$3,559,701 unreserved fund balance for the General Fund in 2007 which represented 20 percent of the total General Fund expenditures.

**Using This Annual Financial Report**

This annual report consists of a series of financial statements. These statements are organized so the reader can understand the County as a financial whole or as an entire operating entity.

The *Statement of Net Assets* and the *Statement of Activities* provide information about the activities of the whole County, presenting an aggregate view of the County's finances as well as a longer-term view of those assets.

Fund financial statements provide the next level of detail. For governmental activities, these statements tell how services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's most significant funds in more detail than the government-wide statements. Non-major funds are presented separately from major funds in total and in one column.

**County-Wide Financial Statements**

The County-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

**Statement of Net Assets and Statement of Activities**

The statement of net assets presents information on all of the County's assets and liabilities, except for the County's fiduciary funds, with the difference between the two reported as net assets. The statement of activities presents information showing how the County's net assets changed during the current year. These statements are prepared using the accrual basis of accounting similar to the accounting method used by private sector companies.

This basis of accounting takes into consideration all of the current year's revenues and expenses, regardless of when the cash is received or paid.



**Belmont County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

In the statement of net assets and the statement of activities, the County is divided into three kinds of activities:

**Governmental Activities** - Most of the County's programs and services are reported here, including general government, public safety, public works, health, human services, and economic development. These services are funded primarily by taxes and intergovernmental revenues, including federal and state grants and other shared revenues.

**Business-Type Activities** - These services are provided on a charge for goods or services basis to recover all or most of the cost of the services provided. The County's Water and Sewer District is reported here.

**Component Units** - The County's financial statements include financial data for Belmont County's Belco Works, Inc. and the Belmont County Port Authority. These component units are described in the notes to the financial statements. The component units are separate and may buy, sell, lease, and mortgage property in their own name and can sue or be sued in their own name.

***Fund Financial Statements***

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objects. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds. Fund financial statements provide detailed information about the County's major funds. Based on the restriction on the use of moneys, the County has established many funds that account for the multitude of services provided to our residents. The County's major governmental funds are the General Fund, Public Assistance and Developmental Disabilities Special Revenue Funds, and the Infrastructure Capital Projects Fund.

**Governmental Funds** - Governmental funds are used to account for essentially the same functions reported as governmental activities on the government-wide financial statements. Most of the County's basic services are reported in these funds that focus on how money flows into and out of the funds and the year end balances available for spending. These funds are reported on the modified accrual basis of accounting that measures cash and all other financial assets that can be readily converted to cash. The governmental fund statements provide a detailed short term view of the County's general government operations and the basic services being provided, along with the financial resources available.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities on the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's short-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately on the governmental fund balance sheet and on the governmental fund statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

**Proprietary Funds** - Enterprise funds are used to report the same functions presented as business-type activities on the government-wide financial statements. The County uses enterprise funds to account for the various Water Fund and Sewer Fund operations, and the operation of the Park Health Center facility.

**Belmont County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

Fiduciary Funds - Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected on the government-wide financial statements because the resources from those funds are not available to support the County's programs. The accounting method used for fiduciary funds is the same as that used for the proprietary funds.

Notes to the Basic Financial Statements - The notes provide additional information that is essential to a full understanding of the data provided on the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents combining and individual fund statements and schedules.

**Government-Wide Financial Analysis**

Table 1 provides a summary of the County's net assets for 2008 compared to 2007:

**Table 1**  
**Net Assets**

	Governmental Activities		Business-Type Activities		Totals	
	2008	2007	2008	2007	2008	2007
<b>Assets</b>						
Current and Other Assets	\$48,892,586	\$58,254,198	\$7,499,374	\$7,968,122	\$56,391,960	\$66,222,320
Capital Assets, Net	72,114,981	69,852,411	33,979,817	34,482,261	106,094,798	104,334,672
<b>Total Assets</b>	121,007,567	128,106,609	41,479,191	42,450,383	162,486,758	170,556,992
<b>Liabilities</b>						
Long-Term Liabilities	10,545,818	10,667,972	21,642,996	22,167,125	32,188,814	32,835,097
Other Liabilities	12,314,913	16,242,165	797,062	885,823	13,111,975	17,127,988
<b>Total Liabilities</b>	22,860,731	26,910,137	22,440,058	23,052,948	45,300,789	49,963,085
<b>Net Assets</b>						
Invested in Capital Assets,						
Net of Debt	64,555,893	59,432,795	13,037,636	13,058,613	77,593,529	72,491,408
Restricted	22,653,926	29,037,187	375,506	355,622	23,029,432	29,392,809
Unrestricted	10,937,017	12,726,490	5,625,991	5,983,200	16,563,008	18,709,690
<b>Total Net Assets</b>	\$98,146,836	\$101,196,472	\$19,039,133	\$19,397,435	\$117,185,969	\$120,593,907

As noted earlier, the County's net assets, when reviewed over time, may serve as a useful indicator of the County's financial position. In the case of the County, assets exceeded liabilities by \$117,185,969 (\$98,146,836 in governmental activities and \$19,039,133 in business-type activities) as of December 31, 2008. By far, the largest portion of the County's net assets (66 percent) reflects its investment in capital assets (e.g., land and improvements, buildings and building improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure), less any related debt, used to acquire those assets, that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net assets (14 percent) consists of unrestricted net assets (\$16,563,008) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (20 percent) represents resources that are subject to restrictions on how they can be used.

**Belmont County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2008**  
**Unaudited**

Table 2 provides a summary of the County's change in net assets for 2008 compared to 2007:

**Table 2**  
**Changes in Net Assets**

	Governmental Activities		Business-Type Activities		Totals	
	2008	2007	2008	2007	2008	2007
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$7,502,403	\$7,384,249	\$10,911,560	\$11,430,672	\$18,413,963	\$18,814,921
Operating Grants	23,593,850	29,349,817	0	0	23,593,850	29,349,817
Capital Grants	744,505	1,547,826	50,253	34,101	794,758	1,581,927
<b>Total Program Revenues</b>	<b>31,840,758</b>	<b>38,281,892</b>	<b>10,961,813</b>	<b>11,464,773</b>	<b>42,802,571</b>	<b>49,746,665</b>
General Revenues:						
Property and Other Local Taxes	8,118,191	9,111,768	0	0	8,118,191	9,111,768
Lodging Taxes	320,033	341,089	0	0	320,033	341,089
Permissive Sales Taxes	10,848,695	11,585,345	0	0	10,848,695	11,585,345
Grants and Entitlements	1,159,183	1,227,798	0	0	1,159,183	1,227,798
Investment Earnings	1,559,966	2,621,635	97,630	186,254	1,657,596	2,807,889
Miscellaneous	1,478,971	1,082,330	5,200	24,328	1,484,171	1,106,658
<b>Total General Revenues</b>	<b>23,485,039</b>	<b>25,969,965</b>	<b>102,830</b>	<b>210,582</b>	<b>23,587,869</b>	<b>26,180,547</b>
<b>Total Revenues</b>	<b>55,325,797</b>	<b>64,251,857</b>	<b>11,064,643</b>	<b>11,675,355</b>	<b>66,390,440</b>	<b>75,927,212</b>
<b>Program Expenses</b>						
General Government						
Legislative and Executive	8,771,497	8,508,807	0	0	8,771,497	8,508,807
Judicial	3,562,926	3,517,897	0	0	3,562,926	3,517,897
Public Safety	9,781,054	8,735,947	0	0	9,781,054	8,735,947
Public Works	7,449,380	7,299,583	0	0	7,449,380	7,299,583
Health	11,580,482	11,809,494	0	0	11,580,482	11,809,494
Human Services	16,327,531	18,346,836	0	0	16,327,531	18,346,836
Economic Development and Assistance						
	260,000	470,000	0	0	260,000	470,000
Interest and Fiscal Charges	363,455	464,702	0	0	363,455	464,702
Park Health Center	0	0	5,393,921	5,979,394	5,393,921	5,979,394
Sanitary Sewer District 2	0	0	1,383,479	1,523,788	1,383,479	1,523,788
Water Works 3	0	0	3,305,424	3,238,574	3,305,424	3,238,574
Other Enterprise	0	0	1,619,229	1,710,650	1,619,229	1,710,650
<b>Total Expenses</b>	<b>58,096,325</b>	<b>59,153,266</b>	<b>11,702,053</b>	<b>12,452,406</b>	<b>69,798,378</b>	<b>71,605,672</b>
Increase (Decrease)						
Before Transfers	(2,770,528)	5,098,591	(637,410)	(777,051)	(3,407,938)	4,321,540
Transfers	(279,108)	(38,331)	279,108	38,331	0	0
<b>Change in Net Assets</b>	<b>(3,049,636)</b>	<b>5,060,260</b>	<b>(358,302)</b>	<b>(738,720)</b>	<b>(3,407,938)</b>	<b>4,321,540</b>
Net Assets Beginning of Year	101,196,472	96,136,212	19,397,435	20,136,155	120,593,907	116,272,367
<b>Net Assets End of Year</b>	<b>\$98,146,836</b>	<b>\$101,196,472</b>	<b>\$19,039,133</b>	<b>\$19,397,435</b>	<b>\$117,185,969</b>	<b>\$120,593,907</b>

**Belmont County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

**Governmental Activities**

Operating grants and contributions were the largest program revenues, accounting for \$23,593,850 or 43 percent of total governmental revenues. This represents a decrease of \$5,755,967 from the prior year primarily due to a decrease in government funding. The large decrease in operating grants was primarily due to the State of Ohio cuts to Job and Family Services Program. Belmont County Department of Job and Family Services ranks first in income maintenance, fourth in child care, and fifth in Title XX funding cuts in the State. The decrease in capital grants resulted from a one-time grant received in 2007 for the jail addition project. Permissive sales tax revenues account for \$10,848,695 or 20 percent of total governmental activities revenues. Another major component of governmental activities revenues was property tax revenues, which accounted for \$8,118,191 or 15 percent of total revenues. The County's direct charges to users of governmental services made up \$7,502,403 or 14 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, fines and forfeitures related to judicial activity, and licenses and permits. Charges for services increased \$118,154 from the prior year.

Human services programs accounted for \$16,327,531, or 28 percent of total expenses for governmental activities. This represents a decrease of \$2,019,305 from the prior year due to decreased program funding. Other major program expenses for governmental activities include health programs, which accounted for \$11,580,482 or 20 percent of total expenses, public works programs, which accounted for \$7,449,380, or 13 percent of total expenses and public safety programs, which accounted for \$9,781,054, or 17 percent of total expenses.

Table 3, for governmental activities, indicates the total cost of services and the net cost of services. The statement of activities reflects the cost of program services and the charges for services, and sales, grants, and contributions offsetting those services. The net cost of services identifies the cost of those services supported by tax revenues and unrestricted intergovernmental revenues.

**Table 3**  
**Governmental Activities**

	Total Cost of Services		Net Cost of Services	
	2008	2007	2008	2007
General Government				
Legislative and Executive	\$8,771,497	\$8,508,807	\$6,707,345	\$5,920,155
Judicial	3,562,926	3,517,897	1,898,894	1,772,955
Public Safety	9,781,054	8,735,947	7,051,132	5,286,691
Public Works	7,449,380	7,299,583	944,196	326,426
Health	11,580,482	11,809,494	6,442,745	6,168,913
Human Services	16,327,531	18,346,836	2,587,800	461,532
Economic Development and Assistance	260,000	470,000	260,000	470,000
Interest and Fiscal Charges	363,455	464,702	363,455	464,702
<b>Total Expenses</b>	<b>\$58,096,325</b>	<b>\$59,153,266</b>	<b>\$26,255,567</b>	<b>\$20,871,374</b>

Charges for services and grants of \$31,840,758 (55 percent of the total costs of services) are received and used to fund the government activity expenses of the County. General revenues were insufficient to cover the remaining \$26,255,567 in general government expenses.

**Belmont County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2008  
Unaudited

**Business-Type Activities**

The net assets for business-type activities decreased \$358,302 during 2008. Charges for services were the largest program revenue, accounting for \$10,911,560, or 98.6 percent of total business type activities revenues. Charges for services decreased approximately 4.5% from the prior year.

**Financial Analysis of County Funds**

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance related legal requirements.

Governmental Funds - The focus of the County's governmental funds is to provide information on near term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of December 31, 2008, the County's governmental funds reported a combined ending fund balance of \$30,226,034, a decrease of \$4,462,932 in comparison with the prior year. Approximately 81 percent of this total (\$24,419,282) constitutes unreserved fund balance, which is available for spending at the County's discretion.

The General Fund is the primary operating fund of the County. At the end of 2008, unreserved fund balance was \$2,828,335, while total fund balance was \$5,791,759. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 15 percent to total General Fund expenditures, while total fund balance represents 31 percent of that same amount.

Due primarily to a decline in interest revenue the fund balance of the County's General Fund decreased \$995,739 during 2008.

At the end of 2008, total fund balances for the County's other major funds which include Public Assistance, Developmental Disabilities, and Infrastructure were \$461,370, \$7,592,074, and \$6,216,587, respectively. Although the Public Assistance Fund had a slight increase in fund balance from fiscal year 2007, revenues and expenditures have decreased resulting from State funding cuts. The decrease in fund balance for the Developmental Disabilities Fund resulted from decreased revenue and decreased spending due to state funding cuts that in turn reduced spending, and the decrease in the Infrastructure Fund resulted from no increase in revenue for the past two fiscal years and spending for debt service payments as well as other projects costs.

Enterprise Funds - The County's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of the Enterprise Funds at December 31, 2008, were \$5,625,991. Total net assets decreased by \$358,302.

**Budgetary Highlights**

The County's budgeting process is prescribed by the Ohio Revised Code. Essentially, the budget is the appropriations, which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with Ohio Revised Code. Therefore, the County's plans or desires cannot be totally reflected in the original budget. If budgeted revenues are adjusted due to actual activity then the appropriations can be adjusted, accordingly. All elected officials worked closely with the County Commissioners to reduce, maintain, or hold down increases in departmental expenditures.

**Belmont County, Ohio**  
Management's Discussion and Analysis  
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During 2008, the County amended its General Fund appropriations, and the budgetary statement reflects the original and final appropriation amounts. There were significant changes between the original and final budgeted appropriations and the final budgeted appropriations and the actual expenditures. The most significant change between the General Fund original budget and the final budget and the final budget and actual expenditures resulted from higher than expected collections of the permissive sales tax and interest which ultimately increased the appropriations.

**Capital Assets and Debt Administration**

*Capital Assets* - The County's capital assets for governmental and business-type activities as of December 31, 2008, were \$106,094,798 (net of accumulated depreciation). This includes land and improvements, buildings and improvements, improvements other than buildings, machinery and equipment, vehicles, and infrastructure. For governmental activities, the significant capital asset addition during 2008 was the completion of the jail addition.

For business-type activities, major capital asset additions during 2008 included the completion of the Village of Belmont Sewage Pump Station, Force Main, and the Country Club Estates sewer project. Note 10 (Capital Assets) provides capital asset activity during 2008.

*Long Term Debt* - As of December 31, 2008, the County had total general obligation bonded debt outstanding of \$19,312,635. This debt is expected to be repaid through governmental activities as well as user charges in business-type activities. The County's long term general obligation bonded debt decreased by \$1,144,182 during 2008. Other outstanding long-term debt included revenue bonds of \$6,525,000, O.W.D.A. loans of \$21,297, long-term notes payable of \$2,100,000 and a rural industrial park loan of \$230,378.

The County received an A-3 bond rating from Moody's Investors Group. With this rating Moody's has deemed the County's financial management secure. The County will receive the best rate on interest, insurance, and bond issuance costs.

In addition to the bonded debt, the County's long-term obligations include compensated absences and capital lease liabilities. Additional information on the County's long-term debt can be found in Note 16 of this report.

**Economic Factors**

The financial distress facing the Nation and the State of Ohio is substantial. Ohio is energetically seeking ways to manage the budget crisis by reworking existing programs and creating new approaches to assist local governments and non-profit organizations. The economic downturn which sent the nation into a tailspin in early fall 2007 has already been felt at the local level.

In Belmont County the local revenues continue to decline. A financial dilemma will soon be facing the county elected officials. Recent corporate decisions by the Severstal Steel Corporation to idle local plants has left large gaps in the local economy.

The mining and steel industry has been vital to the economy of Belmont County. The mining industry has continued to maintain the same job level over the past several years through the efforts of Murray Energy Corporation while the steel industry continues to lose jobs. Since 1985 Wheeling-Pittsburgh Steel, now Severstal Wheeling has been through two bankruptcies and multiple ownership structures.

Severstal announced in October 2008 that due to the global economic crisis 800 employees of the Steubenville North Plant of Severstal Steel Wheeling would be laid off which creates a concern for the future outlook of the Yorkville and Martins Ferry plants. John Saunders, contract coordinator for the United Steel Workers stated, "To have strong steel, you need a strong automotive industry, housing and major capital improvements going on. Those three components are at all-time lows."

**Belmont County, Ohio**  
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Unaudited

Per The Times-Leader newspaper article dated May 8, 2009, "local communities are clinging to hope when it comes to the future of Severstal Wheeling."

The local operations of Russian-based steelmaker Severstal International are heading toward a complete idling on the Ohio side, while the company tries to ride out the global downturn in steel demand.

Locally, it means 1,900 people will be out of work when operations are ramped down at the cold rolling mills and coating plants that line the Ohio River from Steubenville to Martins Ferry. However, Severstal has given no indication they intend to permanently idle the plants, nor will they discuss rumors that some of its North American mills are for sale. "

The County's population increased slightly in 2008. In 1960 the County population was 83,864. For 2008, the U.S. Bureau of Census estimated the population for Belmont County as 67,975.

The average unemployment rate for the County during 2008 was 7 percent, which was an increase from 6.5 percent a year ago.

Through all of the adversity Belmont County officials, the Department of Development and the Belmont County Port Authority continue to market the Fox Commerce Industrial Park and to focus on the retention and expansion of existing companies and the relocation of new businesses to the area.

**Requests for Information**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to Joseph A. Pappano, Belmont County Auditor, 101 West Main Street, St. Clairsville, Ohio 43950.

**Belmont County, Ohio**  
**Statement of Net Assets**  
**Primary Government and Discretely Presented Component Units**  
**December 31, 2008**

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Belco Works, Inc.	Belmont County Port Authority
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$26,380,362	\$6,291,680	\$32,672,042	\$1,133,674	\$32,071
Cash and Cash Equivalents in Segregated Accounts	12,837	25,434	38,271	0	0
Accounts Receivable	27,864	469,068	496,932	255,408	0
Accrued Interest Receivable	223,825	0	223,825	0	0
Permissive Sales Taxes Receivable	1,690,729	0	1,690,729	0	0
Intergovernmental Receivable	8,298,444	390,150	8,688,594	0	0
Investments in Segregated Accounts	20,592	0	20,592	750,594	0
Materials and Supplies Inventory	470,142	196,370	666,512	22,639	0
Prepaid Items	161,893	0	161,893	0	0
Internal Balances	128,374	(128,374)	0	0	0
Property Taxes Receivable	9,797,743	0	9,797,743	0	0
Loans Receivable	380,953	0	380,953	0	0
Assets Held for Resale	1,161,941	0	1,161,941	0	0
Deferred Charges	136,887	255,046	391,933	0	0
Nondepreciable Capital Assets	14,484,038	87,746	14,571,784	0	0
Depreciable Capital Assets, Net	57,630,943	33,892,071	91,523,014	159,890	0
<b>Total Assets</b>	<b>121,007,567</b>	<b>41,479,191</b>	<b>162,486,758</b>	<b>2,322,205</b>	<b>32,071</b>
<b>Liabilities</b>					
Accounts Payable	804,921	306,850	1,111,771	28,689	0
Accrued Wages and Benefits Payable	464,545	78,992	543,537	63,925	0
Matured Severance Payable	24,571	0	24,571	0	0
Compensated Absences Payable	0	0	0	75,510	0
Intergovernmental Payable	993,773	211,011	1,204,784	0	0
Contracts Payable	4,157	0	4,157	0	0
Retainage Payable	154,756	0	154,756	0	0
Accrued Interest Payable	27,402	120,812	148,214	0	0
Bond Anticipation Notes Payable	660,000	0	660,000	0	0
Other Taxes	0	0	0	968	0
Deferred Revenue	9,180,788	0	9,180,788	0	0
Refundable Deposits	0	79,397	79,397	0	0
Long-Term Liabilities:					
Due Within One Year	1,753,949	961,259	2,715,208	0	0
Due in More Than One Year	8,791,869	20,681,737	29,473,606	0	0
<b>Total Liabilities</b>	<b>22,860,731</b>	<b>22,440,058</b>	<b>45,300,789</b>	<b>169,092</b>	<b>0</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	64,555,893	13,037,636	77,593,529	159,890	0
Restricted for:					
Debt Service	0	375,506	375,506	0	0
Capital Projects	1,615,000	0	1,615,000	0	0
Developmental Disabilities	8,961,073	0	8,961,073	0	0
Hazard Mitigation	603,233	0	603,233	0	0
Emergency 911	521,808	0	521,808	0	0
Motor Vehicle and Gasoline Tax	2,138,252	0	2,138,252	0	0
Juvenile Court	731,816	0	731,816	0	0
In-Home Care Levy	1,012,696	0	1,012,696	0	0
Children Services	1,426,447	0	1,426,447	0	0
County Courts	963,725	0	963,725	0	0
Commissioners CDBG	1,373,687	0	1,373,687	0	0
Other Purposes	3,306,189	0	3,306,189	0	0
Unrestricted	10,937,017	5,625,991	16,563,008	1,993,223	32,071
<b>Total Net Assets</b>	<b>\$98,146,836</b>	<b>\$19,039,133</b>	<b>\$117,185,969</b>	<b>\$2,153,113</b>	<b>\$32,071</b>

See accompanying notes to the basic financial statements



**Belmont County, Ohio**  
**Statement of Activities**  
**Primary Government and Discretely Presented Component Units**  
**For the Year Ended December 31, 2008**

	Program Revenues			
	Expenses	Charges for Services	Operating Grants, Contributions, and Interest	Capital Grants and Contributions
<b><u>Governmental Activities</u></b>				
General Government				
Legislative and Executive	\$8,771,497	\$2,020,876	\$43,276	\$0
Judicial	3,562,926	1,496,126	167,906	0
Public Safety	9,781,054	1,188,450	1,511,755	29,717
Public Works	7,449,380	358,075	5,432,321	714,788
Health	11,580,482	354,697	4,783,040	0
Human Services	16,327,531	2,084,179	11,655,552	0
Economic Development and Assistance	260,000	0	0	0
Interest and Fiscal Charges	363,455	0	0	0
<i>Total Governmental Activities</i>	<u>58,096,325</u>	<u>7,502,403</u>	<u>23,593,850</u>	<u>744,505</u>
<b><u>Business-Type Activities</u></b>				
Park Health Center	5,393,921	5,627,212	0	0
Sanitary Sewer District 2	1,383,479	1,020,213	0	19,012
Water Works 3	3,305,424	2,610,256	0	23,605
Water Works 1	352,176	344,976	0	1,554
Sanitary Sewer District 1	343,656	382,267	0	165
Sanitary Sewer District 3A	55,664	49,630	0	0
Sanitary Sewer District 3B	26,020	23,667	0	0
Sanitary Sewer District 3C	1,209	2,134	0	0
Water Works 2	840,504	851,205	0	5,917
<i>Total Business-Type Activities</i>	<u>11,702,053</u>	<u>10,911,560</u>	<u>0</u>	<u>50,253</u>
<i>Total Primary Government</i>	<u>\$69,798,378</u>	<u>\$18,413,963</u>	<u>\$23,593,850</u>	<u>\$794,758</u>
<b><u>Component Units:</u></b>				
Belco Works Inc.	\$2,355,862	\$3,070,127	\$0	\$0
Belmont County Port Authority	232,032	0	20,000	0
<i>Total Component Units</i>	<u>\$2,587,894</u>	<u>\$3,070,127</u>	<u>\$20,000</u>	<u>\$0</u>

**General Revenues**

Property Taxes Levied for General Purposes  
Property Taxes Levied for:  
  Developmental Disabilities  
  Mental Health  
  In-Home Care Levy  
  Children Services  
Lodging Taxes  
Permissive Sales Tax Levied for General Purposes  
Grants and Entitlements not Restricted to Specific Programs  
Investment Earnings  
Miscellaneous

*Total General Revenues*

Transfers

*Total General Revenues and Transfers*

Change in Net Assets

*Net Assets Beginning of Year*

*Net Assets End of Year*

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	Belco Works, Inc.	Belmont County Port Authority
(\$6,707,345)	\$0	(\$6,707,345)	\$0	\$0
(1,898,894)	0	(1,898,894)	0	0
(7,051,132)	0	(7,051,132)	0	0
(944,196)	0	(944,196)	0	0
(6,442,745)	0	(6,442,745)	0	0
(2,587,800)	0	(2,587,800)	0	0
(260,000)	0	(260,000)	0	0
(363,455)	0	(363,455)	0	0
(26,255,567)	0	(26,255,567)	0	0
0	233,291	233,291	0	0
0	(344,254)	(344,254)	0	0
0	(671,563)	(671,563)	0	0
0	(5,646)	(5,646)	0	0
0	38,776	38,776	0	0
0	(6,034)	(6,034)	0	0
0	(2,353)	(2,353)	0	0
0	925	925	0	0
0	16,618	16,618	0	0
0	(740,240)	(740,240)	0	0
(26,255,567)	(740,240)	(26,995,807)	0	0
0	0	0	714,265	0
0	0	0	0	(212,032)
0	0	0	714,265	(212,032)
1,917,501	0	1,917,501	0	0
3,773,062	0	3,773,062	0	0
660,712	0	660,712	0	0
1,469,156	0	1,469,156	0	0
297,760	0	297,760	0	0
320,033	0	320,033	0	0
10,848,695	0	10,848,695	0	0
1,159,183	0	1,159,183	0	0
1,559,966	97,630	1,657,596	21,647	0
1,478,971	5,200	1,484,171	200,626	186,202
23,485,039	102,830	23,587,869	222,273	186,202
(279,108)	279,108	0	0	0
23,205,931	381,938	23,587,869	222,273	186,202
(3,049,636)	(358,302)	(3,407,938)	936,538	(25,830)
101,196,472	19,397,435	120,593,907	1,216,575	57,901
<u>\$98,146,836</u>	<u>\$19,039,133</u>	<u>\$117,185,969</u>	<u>\$2,153,113</u>	<u>\$32,071</u>

**Belmont County, Ohio  
Balance Sheet  
Governmental Funds  
December 31, 2008**

	General	Public Assistance	Developmental Disabilities	Infrastructure	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$2,959,097	\$480,231	\$7,701,227	\$6,216,587	\$8,837,340	\$26,194,482
Cash and Cash Equivalents in Segregated Accounts	12,837	0	0	0	0	12,837
Investments in Segregated Accounts	0	0	0	0	20,592	20,592
Accounts Receivable	20,101	0	0	0	7,763	27,864
Accrued Interest Receivable	223,825	0	0	0	0	223,825
Intergovernmental Receivable	852,623	724,982	1,454,327	0	5,266,512	8,298,444
Permissive Sales Taxes Receivable	1,674,867	0	0	0	15,862	1,690,729
Prepaid Items	161,893	0	0	0	0	161,893
Materials and Supplies Inventory	27,476	78,651	54,847	0	309,168	470,142
Interfund Receivable	153,520	0	0	0	20,377	173,897
Property Taxes Receivable	2,155,417	0	4,934,133	0	2,708,193	9,797,743
Loans Receivable	0	0	0	0	380,953	380,953
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	31,124	0	0	0	154,756	185,880
Assets Held for Resale	1,161,941	0	0	0	0	1,161,941
<b>Total Assets</b>	<b>\$9,434,721</b>	<b>\$1,283,864</b>	<b>\$14,144,534</b>	<b>\$6,216,587</b>	<b>\$17,721,516</b>	<b>\$48,801,222</b>
<b>Liabilities</b>						
Accounts Payable	\$182,039	\$108,016	\$50,343	\$0	\$464,523	\$804,921
Accrued Wages and Benefits Payable	202,628	127,631	70,186	0	64,100	464,545
Contracts Payable	0	0	0	0	4,157	4,157
Matured Severance Payable	0	0	22,089	0	2,482	24,571
Intergovernmental Payable	359,823	362,809	121,535	0	149,606	993,773
Retainage Payable	0	0	0	0	154,756	154,756
Interfund Payable	1,626	0	0	0	43,897	45,523
Accrued Interest Payable	0	720	0	0	4,293	5,013
Deferred Revenue	2,896,846	43,318	6,288,307	0	6,189,458	15,417,929
Bond Anticipation Notes Payable	0	180,000	0	0	480,000	660,000
<b>Total Liabilities</b>	<b>3,642,962</b>	<b>822,494</b>	<b>6,552,460</b>	<b>0</b>	<b>7,557,272</b>	<b>18,575,188</b>
<b>Fund Balances</b>						
Reserved for Encumbrances	1,648,359	270,727	427,557	0	1,764,091	4,110,734
Reserved for Assets Held for Resale	1,161,941	0	0	0	0	1,161,941
Reserved for Unclaimed Monies	31,124	0	0	0	0	31,124
Reserved for Loans Receivable	0	0	0	0	380,953	380,953
Unreserved:						
Designated for Budget Stabilization	122,000	0	0	0	0	122,000
Undesignated, Reported in:						
General Fund	2,828,335	0	0	0	0	2,828,335
Special Revenue Funds	0	190,643	7,164,517	0	7,309,034	14,664,194
Debt Service Funds	0	0	0	0	70,538	70,538
Capital Projects Funds	0	0	0	6,216,587	639,628	6,856,215
<b>Total Fund Balances</b>	<b>5,791,759</b>	<b>461,370</b>	<b>7,592,074</b>	<b>6,216,587</b>	<b>10,164,244</b>	<b>30,226,034</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$9,434,721</b>	<b>\$1,283,864</b>	<b>\$14,144,534</b>	<b>\$6,216,587</b>	<b>\$17,721,516</b>	<b>\$48,801,222</b>

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Reconciliation of Total Governmental Fund Balances**  
**to Net Assets of Governmental Activities**  
**December 31, 2008**

**Total Governmental Fund Balances** \$30,226,034

***Amounts reported for governmental activities on the statement of net assets are different because:***

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. 72,114,981

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the funds:

Taxes	672,278
Intergovernmental	5,473,941
Charges for Services	90,922

Total 6,237,141

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 136,887

Some liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

General Obligation Bonds	6,540,000
Net Bond Premiums/Discounts	156,511
Refunding Gains on General Obligation Bonds	(27,354)
Compensated Absences	3,416,674
Accrued Interest Payable	22,389
State Rural Industrial Park Loan	230,378
Capital Leases	229,609

Total (10,568,207)

**Net Assets of Governmental Activities** \$98,146,836

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**For the Year Ended December 31, 2008**

	General	Public Assistance	Developmental Disabilities	Infrastructure	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property Taxes	\$2,030,359	\$0	\$4,036,940	\$0	\$2,583,084	\$8,650,383
Lodging Taxes	0	0	0	0	320,033	320,033
Permissive Sales Taxes	10,848,695	0	0	0	0	10,848,695
Charges for Services	1,794,880	0	87,502	0	3,906,515	5,788,897
Licenses and Permits	3,625	0	0	0	560,288	563,913
Fines and Forfeitures	372,909	0	0	0	561,465	934,374
Intergovernmental	1,191,344	9,683,606	3,750,795	0	11,310,147	25,935,892
Interest	1,452,760	2,183	0	0	115,522	1,570,465
Rent	38,925	0	0	0	155,353	194,278
Other	102,562	1,258,672	300	0	117,437	1,478,971
<i>Total Revenues</i>	<u>17,836,059</u>	<u>10,944,461</u>	<u>7,875,537</u>	<u>0</u>	<u>19,629,844</u>	<u>56,285,901</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	7,659,398	0	0	0	535,801	8,195,199
Judicial	2,627,535	0	0	0	895,475	3,523,010
Public Safety	6,694,377	0	0	0	2,378,292	9,072,669
Public Works	334,760	0	0	246,587	6,086,578	6,667,925
Health	543,931	0	7,978,572	0	2,883,979	11,406,482
Human Services	374,536	11,264,308	0	0	4,345,969	15,984,813
Economic Development and Assistance	0	0	0	0	260,000	260,000
Other	10,470	0	0	0	0	10,470
Capital Outlay	260,570	13,670	0	0	4,413,849	4,688,089
Debt Service:						
Principal Retirement	130,635	11,870	3,942	0	466,766	613,213
Interest and Fiscal Charges	3,851	11,618	538	0	345,525	361,532
<i>Total Expenditures</i>	<u>18,640,063</u>	<u>11,301,466</u>	<u>7,983,052</u>	<u>246,587</u>	<u>22,612,234</u>	<u>60,783,402</u>
<i>Excess of Revenues</i>						
<i>Under Expenditures</i>	(804,004)	(357,005)	(107,515)	(246,587)	(2,982,390)	(4,497,501)
<b>Other Financing Sources (Uses)</b>						
Sale of Assets	36,662	0	0	0	2,775	39,437
Inception of Capital Lease	260,570	13,670	0	0	0	274,240
Transfers In	0	363,712	0	0	2,147,985	2,511,697
Transfers Out	(488,967)	0	0	(230,734)	(2,071,104)	(2,790,805)
<i>Total Other Financing Sources (Uses)</i>	<u>(191,735)</u>	<u>377,382</u>	<u>0</u>	<u>(230,734)</u>	<u>79,656</u>	<u>34,569</u>
<i>Net Change in Fund Balances</i>	<u>(995,739)</u>	<u>20,377</u>	<u>(107,515)</u>	<u>(477,321)</u>	<u>(2,902,734)</u>	<u>(4,462,932)</u>
<i>Fund Balances at Beginning of Year</i>	<u>6,787,498</u>	<u>440,993</u>	<u>7,699,589</u>	<u>6,693,908</u>	<u>13,066,978</u>	<u>34,688,966</u>
<i>Fund Balances at End of Year</i>	<u>\$5,791,759</u>	<u>\$461,370</u>	<u>\$7,592,074</u>	<u>\$6,216,587</u>	<u>\$10,164,244</u>	<u>\$30,226,034</u>

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**of Governmental Funds to Statement of Activities**  
**For the Year Ended December 31, 2008**

**Net Change in Fund Balances - Total Governmental Funds** (\$4,462,932)

**Amounts reported for governmental activities on the statement of activities are different because:**

Governmental funds report capital outlays as expenditures. However, on the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current year:

Capital Asset Additions	4,928,827	
Depreciation	(2,519,492)	
Total	2,409,335	2,409,335

Governmental funds only report the disposal of assets of the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal. (146,765)

Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:

Property Taxes	(532,192)	
Intergovernmental	(448,853)	
Charges for Services	20,941	
Total	(960,104)	(960,104)

Repayment of general obligation bonds, notes, and capital leases is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

General Obligation Bonds	440,000	
Rural Industrial Park Loan	26,766	
Capital Leases	146,447	
Total	613,213	613,213

Interest is reported as an expenditure when due in the governmental funds, but is accrued on outstanding obligations on the statement of net assets. 1,172

Issuance costs are reported as an expenditure when paid in governmental funds, but allocated as a reduction of an expense over the life of the outstanding debt on the statement of activities. Current Year Amortization (12,496)

Bond Premiums are reported as other financing sources in the governmental funds, but are allocated as an expense over the life of the bonds on the statement of activities. Current year Amortization 13,298

Refunding gains are reported as an expense in the governmental funds, but are allocated as a reduction of an expense over the life of the bonds. (3,897)

Inception of capital leases are reported as other financing sources in the governmental funds, but the inception increases long term liabilities on the statement of activities (274,240)

Some expenses reported on the statement of activities do not require the use of current financial resources, therefore, are not reported as expenditures in governmental funds.

Compensated Absences Payable		(226,220)
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**Change in Net Assets of Governmental Activities**

(\$3,049,636)

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Property Taxes	\$2,000,000	\$2,034,202	\$2,034,202	\$0
Permissive Sales Taxes	10,147,672	10,381,969	10,970,485	588,516
Charges for Services	1,765,613	1,725,350	1,908,775	183,425
Licenses and Permits	3,353	5,000	3,625	(1,375)
Fines and Forfeitures	341,492	430,000	369,181	(60,819)
Intergovernmental	1,121,082	1,211,457	1,211,983	526
Interest	1,389,912	2,003,300	1,502,611	(500,689)
Rent	36,006	1,000	38,925	37,925
Other	94,870	50,926	102,562	51,636
<b>Total Revenues</b>	<b>16,900,000</b>	<b>17,843,204</b>	<b>18,142,349</b>	<b>299,145</b>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,348,883	7,773,796	8,809,108	(1,035,312)
Judicial	3,243,242	2,655,178	2,684,965	(29,787)
Public Safety	4,757,543	7,087,501	7,003,361	84,140
Public Works	296,683	318,184	321,852	(3,668)
Health	408,542	544,163	589,630	(45,467)
Human Services	337,133	385,898	403,366	(17,468)
Other	0	165,981	278,582	(112,601)
<b>Total Expenditures</b>	<b>17,392,026</b>	<b>18,930,701</b>	<b>20,090,864</b>	<b>(1,160,163)</b>
<b>Excess of Revenues Under Expenditures</b>	<b>(492,026)</b>	<b>(1,087,497)</b>	<b>(1,948,515)</b>	<b>(861,018)</b>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	0	36,662	36,662	0
Advances In	0	0	8,404	8,404
Advances Out	0	(21,520)	(143,520)	(122,000)
Transfers Out	(458,916)	(457,384)	(455,071)	2,313
<b>Total Other Financing Sources (Uses)</b>	<b>(458,916)</b>	<b>(442,242)</b>	<b>(553,525)</b>	<b>(111,283)</b>
<b>Net Change in Fund Balance</b>	<b>(950,942)</b>	<b>(1,529,739)</b>	<b>(2,502,040)</b>	<b>(972,301)</b>
Fund Balance at Beginning of Year	1,464,485	1,464,485	1,464,485	0
Prior Year Encumbrances Appropriated	2,032,015	2,032,015	2,032,015	0
<b>Fund Balance at End of Year</b>	<b>\$2,545,558</b>	<b>\$1,966,761</b>	<b>\$994,460</b>	<b>(\$972,301)</b>

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Public Assistance Fund**  
**For the Year Ended December 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Intergovernmental	\$10,526,457	\$10,308,132	\$8,558,920	(\$1,749,212)
Interest	0	2,183	2,183	0
Other	2,280,000	1,457,214	1,994,055	536,841
Total Revenues	<u>12,806,457</u>	<u>11,767,529</u>	<u>10,555,158</u>	<u>(1,212,371)</u>
<b><u>Expenditures</u></b>				
Current:				
Human Services	14,013,295	13,273,848	12,032,845	1,241,003
Debt Service				
Principal	0	380,796	200,000	180,796
Interest and Fiscal Charges	0	11,967	10,735	1,232
Total Expenditures	<u>14,013,295</u>	<u>13,666,611</u>	<u>12,243,580</u>	<u>1,423,031</u>
Excess of Revenues Under Expenditures	<u>(1,206,838)</u>	<u>(1,899,082)</u>	<u>(1,688,422)</u>	<u>210,660</u>
<b><u>Other Financing Sources</u></b>				
Bond Anticipation Notes Issued	0	360,000	180,000	(180,000)
Transfers In	0	332,244	363,712	31,468
Total Other Financing Sources	<u>0</u>	<u>692,244</u>	<u>543,712</u>	<u>(148,532)</u>
Net Change in Fund Balance	(1,206,838)	(1,206,838)	(1,144,710)	62,128
Fund Balance at Beginning of Year	<u>1,206,838</u>	<u>1,206,838</u>	<u>1,206,838</u>	<u>0</u>
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$62,128</u>	<u>\$62,128</u>

See accompanying notes to the basic financial statements



**Belmont County, Ohio**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance**  
**Budget (Non-GAAP Basis) and Actual**  
**Developmental Disabilities Fund**  
**For the Year Ended December 31, 2008**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$4,600,000	\$3,341,031	\$4,048,634	\$707,603
Charges for Services	48,000	50,000	87,502	37,502
Intergovernmental	2,352,000	3,608,969	4,204,815	595,846
Other	0	0	300	300
<b>Total Revenues</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>8,341,251</b>	<b>1,341,251</b>
<b><u>Expenditures</u></b>				
Current:				
Health	9,868,646	11,918,646	8,730,708	3,187,938
<b>Net Change in Fund Balance</b>	<b>(2,868,646)</b>	<b>(4,918,646)</b>	<b>(389,457)</b>	<b>4,529,189</b>
Fund Balance at Beginning of Year	6,671,495	6,671,495	6,671,495	0
Prior Year Encumbrances Appropriated	808,300	808,300	808,300	0
<b>Fund Balance at End of Year</b>	<b>\$4,611,149</b>	<b>\$2,561,149</b>	<b>\$7,090,338</b>	<b>\$4,529,189</b>

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Fund Net Assets**  
**Enterprise Funds**  
**December 31, 2008**

	Park Health Center	Sanitary Sewer District 2	Water Works 3	Nonmajor Enterprise	Total Enterprise
<b>Assets</b>					
Current Assets:					
Equity in Pooled Cash and Cash Equivalents	\$142,591	\$400,790	\$2,477,120	\$2,739,218	\$5,759,719
Cash and Cash Equivalents in Segregated Accounts	0	0	200	25,234	25,434
Accounts Receivable	319,454	15,155	66,295	68,164	469,068
Intergovernmental Receivable	390,150	0	0	0	390,150
Materials and Supplies Inventory	21,986	5,254	109,887	59,243	196,370
Interfund Receivable	0	0	448,826	200,000	648,826
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	0	47,920	0	47,920
<b>Total Current Assets</b>	<b>874,181</b>	<b>421,199</b>	<b>3,150,248</b>	<b>3,091,859</b>	<b>7,537,487</b>
Non-Current Assets:					
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents	0	10,695	439,767	33,579	484,041
Deferred Charges	58,634	111,793	84,619	0	255,046
Nondepreciable Capital Assets	38,880	20,140	20,226	8,500	87,746
Depreciable Capital Assets, Net	2,922,185	10,242,780	20,144,833	582,273	33,892,071
<b>Total Non-Current Assets</b>	<b>3,019,699</b>	<b>10,385,408</b>	<b>20,689,445</b>	<b>624,352</b>	<b>34,718,904</b>
<b>Total Assets</b>	<b>3,893,880</b>	<b>10,806,607</b>	<b>23,839,693</b>	<b>3,716,211</b>	<b>42,256,391</b>
<b>Liabilities</b>					
Current Liabilities:					
Accounts Payable	199,211	12,082	48,980	46,577	306,850
Accrued Wages and Benefits Payable	55,681	4,429	13,520	5,362	78,992
Interfund Payable	130,000	0	0	647,200	777,200
Intergovernmental Payable	105,056	36,878	23,065	46,012	211,011
Accrued Interest Payable	9,739	44,725	18,428	0	72,892
Current Portion OWDA Loan Payable	0	0	4,109	0	4,109
Current Portion Mortgage Revenue Bonds Payable	0	0	113,000	0	113,000
Current Portion General Obligation Bonds Payable	230,000	205,000	290,000	0	725,000
Current Portion Capital Leases Payable	1,593	0	0	0	1,593
Current Portion of Compensated Absences Payable	67,080	9,086	31,800	9,591	117,557
Accrued Interest Payable From Restricted Assets	0	0	47,920	0	47,920
<b>Total Current Liabilities</b>	<b>798,360</b>	<b>312,200</b>	<b>590,822</b>	<b>754,742</b>	<b>2,456,124</b>
Long-Term Liabilities (Net of Current Portion):					
Refundable Deposits Payable from Restricted Assets	0	10,695	35,123	33,579	79,397
Compensated Absences Payable	133,567	18,091	63,318	19,095	234,071
OWDA Loans Payable	0	0	17,188	0	17,188
Bond Anticipation Notes Payable	0	1,800,000	300,000	0	2,100,000
Mortgage Revenue Bonds Payable	0	0	6,412,000	0	6,412,000
General Obligation Bonds Payable	2,285,000	5,590,003	4,043,475	0	11,918,478
<b>Total Long-Term Liabilities</b>	<b>2,418,567</b>	<b>7,418,789</b>	<b>10,871,104</b>	<b>52,674</b>	<b>20,761,134</b>
<b>Total Liabilities</b>	<b>3,216,927</b>	<b>7,730,989</b>	<b>11,461,926</b>	<b>807,416</b>	<b>23,217,258</b>
<b>Net Assets</b>					
Invested in Capital Assets, Net of Related Debt	503,106	2,844,713	9,099,044	590,773	13,037,636
Restricted for Debt Service	0	0	375,506	0	375,506
Unrestricted	173,847	230,905	2,903,217	2,318,022	5,625,991
<b>Total Net Assets</b>	<b>\$676,953</b>	<b>\$3,075,618</b>	<b>\$12,377,767</b>	<b>\$2,908,795</b>	<b>\$19,039,133</b>

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Revenues, Expenses,**  
**and Changes in Fund Net Assets**  
**Enterprise Funds**  
**For the Year Ended December 31, 2008**

	Park Health Center	Sanitary Sewer District 2	Water Works 3	Nonmajor Enterprise	Total Enterprise
<b><u>Operating Revenues</u></b>					
Charges for Services	\$5,627,212	\$1,020,213	\$2,610,256	\$1,653,879	\$10,911,560
Other	0	0	3,299	0	3,299
<i>Total Operating Revenues</i>	<u>5,627,212</u>	<u>1,020,213</u>	<u>2,613,555</u>	<u>1,653,879</u>	<u>10,914,859</u>
<b><u>Operating Expenses</u></b>					
Personal Services	3,581,961	274,356	799,585	325,520	4,981,422
Contractual Services	797,207	452,884	930,906	1,159,696	3,340,693
Materials and Supplies	746,356	45,624	342,672	98,002	1,232,654
Depreciation	105,597	294,262	686,219	36,011	1,122,089
Other	30,676	10,114	0	0	40,790
<i>Total Operating Expenses</i>	<u>5,261,797</u>	<u>1,077,240</u>	<u>2,759,382</u>	<u>1,619,229</u>	<u>10,717,648</u>
<i>Operating Income (Loss)</i>	<u>365,415</u>	<u>(57,027)</u>	<u>(145,827)</u>	<u>34,650</u>	<u>197,211</u>
<b><u>Non-Operating Revenues (Expenses)</u></b>					
Interest	0	13,816	41,785	42,029	97,630
Other Non-Operating Revenues	1,901	0	0	0	1,901
Interest and Fiscal Charges	(132,124)	(306,239)	(546,042)	0	(984,405)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(130,223)</u>	<u>(292,423)</u>	<u>(504,257)</u>	<u>42,029</u>	<u>(884,874)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>235,192</u>	<u>(349,450)</u>	<u>(650,084)</u>	<u>76,679</u>	<u>(687,663)</u>
Capital Contributions	0	19,012	23,605	7,636	50,253
Transfers In	0	279,108	0	0	279,108
<i>Change in Net Assets</i>	<u>235,192</u>	<u>(51,330)</u>	<u>(626,479)</u>	<u>84,315</u>	<u>(358,302)</u>
<i>Net Assets Beginning of Year</i>	<u>441,761</u>	<u>3,126,948</u>	<u>13,004,246</u>	<u>2,824,480</u>	<u>19,397,435</u>
<i>Net Assets End of Year</i>	<u>\$676,953</u>	<u>\$3,075,618</u>	<u>\$12,377,767</u>	<u>\$2,908,795</u>	<u>\$19,039,133</u>

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Cash Flows**  
**Enterprise Funds**  
**For the Year Ended December 31, 2008**

	Business-Type Activity				Total Enterprise
	Park Health Center	Sanitary Sewer District 2	Water Works 3	Nonmajor Enterprise	
<b>Increase (Decrease) in Cash and Cash Equivalents</b>					
<b><u>Cash Flows from Operating Activities</u></b>					
Cash Received from Customers	\$5,619,333	\$1,023,883	\$2,682,739	\$1,644,360	\$10,970,315
Cash Payments for Employee Services and Benefits	(3,634,106)	(272,520)	(797,609)	(326,611)	(5,030,846)
Cash Payments for Goods and Services	(1,551,455)	(505,554)	(1,263,437)	(1,273,150)	(4,593,596)
Utility Deposits Received	0	1,725	6,697	7,659	16,081
Utility Deposits Paid	0	(1,270)	(6,461)	(6,765)	(14,496)
Other Non-Operating Revenues	1,901	0	0	0	1,901
Other Operating Revenues	0	0	3,299	0	3,299
Other Operating Expenses	(30,676)	(10,114)	0	0	(40,790)
<i>Net Cash Provided by Operating Activities</i>	<u>404,997</u>	<u>236,150</u>	<u>625,228</u>	<u>45,493</u>	<u>1,311,868</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>					
Transfers In	0	48,374	0	0	48,374
<i>Net Cash Provided by Noncapital Activities</i>	<u>0</u>	<u>48,374</u>	<u>0</u>	<u>0</u>	<u>48,374</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>					
Payments for Capital Acquisitions	0	(664,517)	0	(8,550)	(673,067)
Tap-In Fees	0	19,012	23,605	7,636	50,253
Bond Anticipation Notes Issued	0	1,800,000	300,000	0	2,100,000
Principal Paid on Notes	0	(1,500,000)	(300,000)	0	(1,800,000)
Interest Paid on Notes	0	(4,423)	(13,135)	0	(17,558)
Principal Paid on General Obligation Bonds	(225,000)	(100,000)	(275,000)	0	(600,000)
Interest Paid on General Obligation Bonds	(126,430)	(169,475)	(183,931)	0	(479,836)
Principal Paid on Mortgage Revenue Bonds	0	0	(106,000)	0	(106,000)
Interest Paid on Mortgage Revenue Bonds	0	0	(344,736)	0	(344,736)
Principal Paid on OWDA Loan	0	0	(3,795)	0	(3,795)
Interest Paid on OWDA Loan	0	0	(1,756)	0	(1,756)
Principal Paid on Capital Leases	(1,986)	0	0	0	(1,986)
Interest Paid on Capital Leases	(208)	0	0	0	(208)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(353,624)</u>	<u>(619,403)</u>	<u>(904,748)</u>	<u>(914)</u>	<u>(1,878,689)</u>
<b><u>Cash Flows from Investing Activities</u></b>					
Interest	0	13,816	41,785	42,029	97,630
<i>Net Cash Provided by Investing Activities</i>	<u>0</u>	<u>13,816</u>	<u>41,785</u>	<u>42,029</u>	<u>97,630</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	51,373	(321,063)	(237,735)	86,608	(420,817)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>91,218</u>	<u>732,548</u>	<u>3,202,742</u>	<u>2,711,423</u>	<u>6,737,931</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$142,591</u>	<u>\$411,485</u>	<u>\$2,965,007</u>	<u>\$2,798,031</u>	<u>\$6,317,114</u>

(Continued)

**Belmont County, Ohio**  
**Statement of Cash Flows**  
**Enterprise Funds**  
**For the Year Ended December 31, 2008**  
**(Continued)**

	Business-Type Activity				Total Enterprise
	Park Health Center	Sanitary Sewer District 2	Water Works 3	Nonmajor Enterprise	
<b>Reconciliation of Operating Income (Loss) to</b>					
<b><u>Net Cash Provided by Operating Activities</u></b>					
Operating Income (Loss)	\$365,415	(\$57,027)	(\$145,827)	\$34,650	\$197,211
<b>Adjustments to Reconcile Operating Income (Loss) to</b>					
<b><u>Net Cash Provided by Operating Activities</u></b>					
Depreciation	105,597	294,262	686,219	36,011	1,122,089
Non-Operating Revenues	1,901	0	0	0	1,901
Changes in Assets and Liabilities:					
(Increase) Decrease in Accounts Receivable	(72,810)	3,670	10,368	(9,519)	(68,291)
Decrease in Intergovernmental Receivable	64,931	0	0	0	64,931
(Increase) Decrease in Materials and Supplies Inventory	6,343	(833)	16,513	7,708	29,731
Decrease in Interfund Receivable	0	0	62,115	0	62,115
Increase (Decrease) in Accrued Wages and Benefits Payable	(21,242)	1,400	2,189	(433)	(18,086)
Increase (Decrease) in Accounts Payable	(14,090)	(8,839)	(6,372)	42,321	13,020
Increase (Decrease) in Compensated Absences Payable	(16,180)	290	(1,044)	(633)	(17,567)
Increase (Decrease) in Intergovernmental Payable	(14,868)	2,772	831	(5,302)	(16,567)
Decrease in Interfund Payable	0	0	0	(60,204)	(60,204)
Increase in Refundable Deposits Payable	0	455	236	894	1,585
Total Adjustments	39,582	293,177	771,055	10,843	1,114,657
<i>Net Cash Provided by Operating Activities</i>	<u>\$404,997</u>	<u>\$236,150</u>	<u>\$625,228</u>	<u>\$45,493</u>	<u>\$1,311,868</u>

Non-Cash Transactions:

The Infrastructure Major Capital Projects Fund made debt payments of the Sanitary Sewer District 2 Fund in the amount of \$230,734 (Principal \$90,000 and interest \$140,734.)

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2008**

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$7,707,236
Cash and Cash Equivalents in Segregated Accounts	646,786
Property Taxes Receivable	48,347,742
Accounts Receivable	3,399,663
Intergovernmental Receivable	<u>4,651,033</u>
<i>Total Assets</i>	<u><u>\$64,752,460</u></u>

**Liabilities**

Due To Others	\$1,230,496
Intergovernmental Payable	54,318,373
Undistributed Monies	<u>9,203,591</u>
<i>Total Liabilities</i>	<u><u>\$64,752,460</u></u>

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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**NOTE 1 – REPORTING ENTITY AND BASIS OF PRESENTATION**

Belmont County, Ohio (The County), was created September 7, 1801, by Governor Arthur St. Clair. The ninth county formed in the Northwest Territory, the County is comprised of sixteen townships, five fire districts, two cities, and fourteen villages, with three of these villages overlapping into other counties. The County is governed by a board of three commissioners elected by the voters. Other elected officials that manage various segments of the County's operations are the County Auditor, County Treasurer, Recorder, Clerk of Courts, Coroner, Engineer, Prosecuting Attorney, Sheriff, three Common Pleas Court Judges, and three County Court Judges.

Although the elected officials manage the internal operations of their respective departments, the County Commissioners authorize expenditures as well as serve as the budget and taxing authority, contracting body and the chief administrator of public services for the County, including each of these departments.

A. *Reporting Entity:*

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the County are not misleading.

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Belmont County, this includes the Board of Mental Retardation and Developmental Disabilities, the Belmont County Water and Sewer Districts, and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations for which the County approves the budget, the issuance of debt or the levying of taxes or organizations whose exclusion would cause the report to be incomplete.

The component unit columns in the basic financial statements identify the financial data of the County's component units, Belco Works, Inc. and the Belmont County Port Authority. They are discretely reported in separate columns to emphasize that they are legally separate from the County.

*Belco Works, Inc. (Belco)* is a legally separate, nongovernmental not-for-profit corporation, served by a self-appointing board of trustees. The workshop, under a contractual agreement with the Belmont County Board of Developmental Disabilities (BCBDD) provides sheltered employment for mentally retarded or handicapped adults in Belmont County. The BCBDD provides the workshop with staff salaries, transportation, and equipment (except that used directly in the production of goods or rendering services), staff to administer and supervise training programs, and other funds as necessary for the operation of the workshop. Based on the significant services and resources provided by the County to Belco and Belco's sole purpose of providing assistance to the retarded and handicapped adults of Belmont County, it was determined that to exclude the workshop from the County's report would make the report incomplete. Belco Works, Inc. operates on a fiscal year ending December 31. Separately issued financial statements can be obtained from Belco Works, Inc., St. Clairsville, Ohio.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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*The Belmont County Port Authority (Authority)* is a body politic and corporate organized under the laws of the State of Ohio. The Authority is governed by a five member board of directors appointed by the Belmont County Board of County Commissioners. The five member board of directors elects a chairperson, vice-chairperson, secretary and treasurer. The chairperson presides over all meetings and appoints committee members from the Authority board as he deems necessary. The Authority board may employ a director and other staff it deems necessary. The Authority was created to promote economic growth and development in the County. The Authority derives its revenues from contributions from Belmont County and from funds provided by the Belmont County Department of Jobs and Family Services. Belmont County serves as fiscal agent for the Authority. The County may impose its will on the Authority and the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Separately issued financial statements can be obtained from the Belmont County Port Authority.

*The Transportation Improvement District (TID)* is a body politic and corporate, created for the purpose of financing, constructing, maintaining, repairing, and operating selected transportation projects. The District was specifically formed under the auspices of House Bill 154, and Ohio Revised Code Chapter 5540, as amended, and created by action of the Board of County Commissioners of Belmont County on December 19, 2007. The District is governed by a Board of Directors that acts as the authoritative and legislative body of the entity. The Board is comprised of seven members, with five members appointed by a majority vote of the Board of Commissioners.

One member is appointed by the President of the Ohio Senate and one member is appointed by the Speaker of the House of Representatives. The Board of Directors appoints a Chairman, who presides at all meetings and is the chief officer of the District. He has the authority to sign all contracts, releases, notes, bonds, and other instruments and documents to be executed on behalf of the District. He is the chief officer of the District of the purpose of civil process and is authorized as may be provided from time to time by the Board. Also, the Belmont County Port Authority serves as the Administrative Agent for the Belmont County Transportation Improvement District. The County may impose its will on the District and the relationship between the primary government and the organization is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. However, the Transportation Improvement District is newly formed and no financial activity has occurred. As a result, no financial information is presented in the discretely presented component unit column.

The following potential component units have been excluded from the County's financial statements:

*Belmont County Agricultural Society*  
*Belmont County Educational Service Center*  
*Belmont County Memorial Park Cemetery*  
*Belmont County Sewer Authority*  
*Belmont-Harrison Joint Vocational School*  
*Belmont Technical College*  
*Belmont County Law Library*



**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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As the custodian of public funds, the County Treasurer invests all public monies held on deposit in the County treasury. In the case of the separate agencies, boards and commissions listed below, the County serves as fiscal agent. Accordingly, the activity of the following districts and agencies is presented as agency funds within the County's financial statements:

*Belmont Soil and Water Conservation District* is statutorily created as a separate and distinct political subdivision of the State. The five supervisors of the Soil and Water Conservation District are elected officials authorized to contract and sue on behalf of the District. The Supervisors adopt their own budget, authorize District expenditures, hire and fire staff, and do not rely on the County to finance deficits.

*Belmont County District Board of Health* is governed by the Board of Health which oversees the operation of the health district and is elected by a regional advisory council comprised of township trustees and mayors of participating municipalities. The Board adopts its own budget, which is approved by the County Budget Commission as a ministerial function, hires and fires its own staff, and operates autonomously from the County. Funding is based on a rate per taxable valuation, along with state and federal grants applied for by the District.

*Local Emergency Planning Commission (LEPC)* is statutorily created as a separate and distinct political subdivision of the State. Its members are appointed by the Emergency Response Commission. The Commission adopts its own budget, authorizes expenditures, hires and fires staff, and operates autonomously from the County. The activity of the LEPC is reported to the Emergency Response Commission.

*Belmont County Port Authority* is statutorily created as a separate and distinct political subdivision of the State.

The following operation has been identified as a joint venture of Belmont County.

*Belmont-Harrison Juvenile District (District)*

The Belmont-Harrison Juvenile District was organized in 1972 to provide services to the juvenile courts of Belmont and Harrison counties. The legislative authority for creation of the District can be found in Section 2151.34 of the Ohio Revised Code. The function of the District is to provide detention and rehabilitation for juvenile offenders. District offices are located at Sargus Juvenile Center in St. Clairsville, Ohio, which serves as the hub for all program components. A joint board, comprised of Belmont County Commissioners and Harrison County Commissioners, is responsible for payment of expenditures and the appointment of trustees upon recommendation and approval of the juvenile judge of that county where such person is a resident. The Board of Trustees oversees and sets rules and regulations for the operation of the District programs. They also appoint the Director of the District, who, in turn, appoints all employees and controls, manages, operates, and has general charge of the District's programs. The board of county commissioners of either county within the District may withdraw from the District upon the recommendation of the juvenile court of such county.

The continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. Since Belmont County serves as the fiscal agent for the Board, the financial activity of the District is presented as an agency fund. Additional information on the joint venture is presented in Note 19.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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The County is involved with the following organizations which are defined as jointly governed organizations. Additional financial information concerning the jointly governed organizations is presented in Note 20.

*Belmont, Harrison, and Monroe Counties Cluster*  
*Bel-O-Mar Regional Council*  
*Mental Health and Recovery Board*  
*Oakview Juvenile Residential Center*  
*Area Office on Aging*  
*Ohio Mid-Eastern Governments Association (OMEGA)*  
*Jefferson-Belmont Regional Solid Waste Authority*  
*South Eastern Narcotics Team (SENT)*  
*Belmont County Family and Children First Council*  
*Eastern Ohio Correction Center*  
*Buckeye Hills Resource Conservation and Development Council (RC&D)*  
*Belmont, Carroll, Harrison, and Jefferson Counties Council of Governments*

The County is associated with the following organizations which are defined as related organizations. Additional information concerning the related organizations is presented in Note 21.

*Belmont Metropolitan Housing Authority*  
*Belmont Park District*  
*The Belmont County Regional Airport Authority*

The County is associated with the following organizations which are public entity pools. Additional information concerning the pools is presented in Note 22.

*County Risk Sharing Authority (CORSA)*  
*County Commissioners Association of Ohio Workers' Compensation Group Rating Plan*

**NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The County also applies Financial Accounting Standards Board (FASB) statements and interpretations issued on or before November 30, 1989, to its governmental and business-type activities and to its proprietary funds provided they do not conflict with or contradict GASB pronouncements and has elected not to apply Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989, to its enterprise funds and business-type activities. The most significant of the County's accounting policies are described below.

**A. Basis of Presentation**

The County's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements which provide a more detailed level of financial information.

**Government-wide Financial Statements** The statement of net assets and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities. The statement of net assets presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. The policy of the County is to not allocate indirect expenses to functions in the statement of activities. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

**Fund Financial Statements** During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

**B. Fund Accounting**

The County uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

**Governmental Funds** Governmental funds are those through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the County's major governmental funds:

**General Fund** The General Fund accounts for all financial resources except those required to be accounted for in another fund. The General Fund balance is available to the County for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Public Assistance Fund** The Public Assistance Fund accounts for various Federal and State grants as well as transfers from the General Fund used to provide public assistance to general relief recipients and to pay their providers of medical assistance and certain public social services.

**Developmental Disabilities Fund** To account for revenue from tax levies, and federal, state and local monies used for providing services to the mentally retarded citizens of the County.

**Infrastructure Fund** To account for transfers from the General Fund to be used for acquisition, construction, or improvement of capital assets.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows.

**Enterprise Funds** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following are the County's major enterprise funds:

**Park Health Center Fund** To account for revenues derived from resident fees for long-term care and therapy services provided and bond anticipation notes. The revenue is used for the operation of the Park Health Center facility.

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**Sanitary Sewer District 2 Fund** To account for user charges from the sanitary sewer service east of St. Clairsville following United States Route 40 to Blaine. The district has its own rate structure and contracts with the City of Bellaire for sewage treatment. Revenue is used for operating expenses and to pay general obligation bonds and note debt.

**Water Works 3 Fund** To account for user charges from the distribution of treated water west of Bellaire and any area not included in Water Works 2 Fund. The district has its own facilities. Revenue is used for operating expenses and to pay general obligation bonds, mortgage revenue bonds, note indebtedness, and an Ohio Water Development Authority loan.

**Fiduciary Funds** Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the County under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the County's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The County's fiduciary funds are all classified as agency funds. The agency funds account for assets held by the County as agent for the Board of Health and other districts and entities and for various taxes, assessments, and state shared resources collected on behalf of and distributed to other local governments.

*C. Measurement Focus*

**Government-wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and all liabilities associated with the operation of the County are included on the Statement of Net Assets. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net assets.

**Fund Financial Statements** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary fund types are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of net assets. The statement of changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in net total assets. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

*D. Basis of Accounting*

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue, and in the presentation of expenses versus expenditures.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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**Revenues - Exchange and Non-exchange Transactions** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current fiscal year. For the County, available means expected to be received within sixty days of year-end.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the taxable sale takes place. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 7). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 8), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

**Deferred Revenue** Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2008, but which were levied to finance year 2009 operations, have been recorded as deferred revenue. Grants and entitlements received before the eligibility requirements are met are also recorded as deferred revenue.

On governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

**Expenses/Expenditures** On the accrual basis of accounting, expenses are recognized at the time they are incurred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

**E. Budgetary Process**

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County Commissioners may appropriate. The appropriations resolution is the County Commissioners' authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by the County Commissioners. The legal level of control has been established by County Commissioners at the object level within each fund, program, and department. Any budgetary modifications at this level may only be made by resolution of the County Commissioners.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the County Auditor. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the final amended certificate of estimated resources issued during 2008 upon which the final appropriations were passed.

The appropriations resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by the County Commissioners during the year.

*F. Cash, Cash Equivalents, and Investments*

Cash balances of the County's funds, except cash held by a trustee or fiscal agent or held in segregated accounts, are pooled and invested in short-term investments in order to provide improved cash management. During 2008, investments were limited to STAR Ohio and certificates of deposit. Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost. The County has invested funds in the State Treasurer's Asset Reserve of Ohio (STAR Ohio) during 2008. STAR Ohio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAR Ohio are valued at STAR Ohio's share price which is the price the investment could be sold for on December 31, 2008. Investments of the cash management pool and investments with original maturities of three months or less at the time they are purchased are presented on the financial statements as cash equivalents. Investments with an initial maturity of more than three months are reported as investments.

Under existing Ohio statutes, all investment earnings accrue to the General Fund unless statutorily required to be credited to a specific fund. Interest revenue credited to the General Fund during 2008 amounted to \$1,452,760 which includes \$1,354,242 assigned from other funds.

*G. Restricted Assets*

Certain resources set aside for the repayment of principal and interest on enterprise fund mortgage revenue bonds are classified as restricted assets on the Statement of Fund Net Assets – Enterprise Funds because their use is limited by applicable bond covenants. Restricted assets of the County also include cash held for customer deposits, unclaimed monies and amounts withheld on construction contracts until the successful completion of the contract.

*H. Assets Held for Resale*

As part of the economic development program, the County has acquired land at the Fox Commerce Industrial Park. This land is intended to be sold to businesses to promote economic development within the County. Transactions are conducted through the County's General Fund.

*I. Receivables and Payables*

Receivables and payables are recorded on the County's financial statements to the extent that the amounts are determined material and substantiated not only by supporting documentation, but also, by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectibility. Using these criteria, the County has elected not to record child support arrearages. These amounts, while potentially significant, are not considered measurable, and

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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because collections are often significantly in arrears, the County is unable to determine a reasonable value.

*J. Inventory*

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used.

*K. Prepaid Items*

Payments made to vendors for services that will benefit periods beyond December 31, 2008, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount and reflecting the expenditure/expense in the year in which services are consumed.

*L. Capital Assets*

General capital assets are those assets not specifically related to activities reported in the proprietary funds. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net assets and in the fund.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by back trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their fair market values as of the date received.

The County maintains a capitalization threshold of five thousand dollars, with the exception of infrastructure which is capitalized at \$10,000. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not. Interest costs incurred during the construction of capital assets utilized by the enterprise funds are also capitalized. All infrastructure of the County has been reported, including infrastructure acquired prior to December 31, 1980.

All reported capital assets are depreciated except for land, land improvements and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	10-60 Years
Machinery and Equipment	5-20 Years
Infrastructure	40-50 Years
Vehicles	5-25 Years

*M. Interfund Balances*

On fund financial statements, receivables and payables resulting from short-term interfund loans or interfund services provided and used are classified as "interfund receivables/payables."

These amounts are eliminated in the governmental and business-type activities columns of the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

**Belmont County, Ohio**  
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**For the Year Ended December 31, 2008**

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*N. Compensated Absences*

Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the County has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employee wage rates at year end taking into consideration any limits specified in the County's termination policy. The County records a liability for sick leave for employees with ten or more years of service for all departments.

The entire compensated absences liability is reported on the government-wide financial statements.

On governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Severance Payable" in the fund from which the employees who have accumulated leave are paid. For enterprise funds, the entire amount of compensated absences is reported as a fund liability.

*O. Accrued Liabilities and Long-term Obligations*

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and judgments, special termination benefits, compensated absences and contractually required pension contributions that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases, and long-term loans are recognized as a liability in the governmental fund financial statements when due.

*P. Bond Premiums, Discounts, Gains/Losses on Refunding and Issuance Costs*

Bond issuance costs and bond premiums and discounts are deferred and amortized over the term of the bonds using the straight-line method, which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are recorded as deferred charges and amortized over the term of the related debt. Any gain/loss on refunding is allocated over the life of the old debt or the new debt whichever is shorter.

On the governmental fund financial statements, issuance costs, bond premiums, and bond discounts are recognized in the current period. The face amount of the debt issue is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

*Q. Fund Balance Reserves*

The County records reservations for portions of fund balance which are legally segregated for specific future use or which do not represent available, spendable resources and, therefore, are not available for appropriations for expenditures. Undesignated fund balance indicates that a portion of fund equity which is available for appropriation in future periods. Fund balance reserves have been established



**Belmont County, Ohio**  
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for encumbrances, loans receivable, assets held for re-sale, and unclaimed monies. Reservation for unclaimed monies is established because by law unclaimed monies are not available for appropriation until five years have elapsed.

*R. Fund Balance Designations*

The County has fund balance designations on the balance sheet in the General Fund that represents money set-aside by the County Commissioners for budget stabilization.

*S. Net Assets*

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The restrictions for other purposes are primarily for net assets associated with various state and federal grants. Of the restricted net assets, none has resulted from enabling legislation.

Net assets restricted for debt service in the business-type activities consist of bond premiums for the Water Enterprise Funds and amounts restricted for bond indenture covenants. Under Ohio law, bond premiums are restricted for the payment of future debt obligations.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

*T. Operating Revenues and Expenses*

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for the Park Health Center, wastewater treatment, and the sale of water. Operating expenses are necessary costs incurred to provide the good or service that is the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

*U. Capital Contributions*

Contributions of capital arise from outside contributions of capital assets, tap-in fees to the extent they exceed the cost of the connection to the system, or from grants or outside contributions of resources restricted to capital acquisition and construction.

*V. Internal Activity*

Transfers within governmental activities on the government-wide statements are reported in the same manner as general revenues.

Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the Statement of Activities. Payments for interfund services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after nonoperating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

**Belmont County, Ohio**  
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**For the Year Ended December 31, 2008**

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*W. Extraordinary and Special Items*

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2008, the County reported no extraordinary or special items.

*X. Estimates*

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES**

For 2008, Belmont County has implemented Governmental Accounting Standards Board (GASB) Statement No. 49, "Accounting and Financial Reporting for Pollution Remediation Obligations.

GASB Statement No. 49 addresses accounting and financial reporting standards for pollution remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. The scope of the statement excludes pollution prevention or control obligations with respect to current operations, and future pollution remediation activities that are required upon retirement of an asset, such as landfill closure and postclosure care and nuclear power plant decommissioning. The implementation of this statement did not result in any change to the financial statements.

**NOTE 4 - BUDGETARY BASIS OF ACCOUNTING**

While reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law and described above is founded on accounting for certain transactions on a basis of cash receipts, disbursements, appropriations, and encumbrances.

The Statements of Revenues, Expenditures and Changes in Fund Balance - Budget (Non-GAAP Basis) and Actual for the General and Major Special Revenue Funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

1. Revenues are recorded when received in cash (budget basis) as opposed to when susceptible to accrual (GAAP basis).
2. Expenditures are recorded when paid in cash (budget basis) as opposed to when the liability is incurred (GAAP basis).
3. Outstanding year end encumbrances are treated as expenditures (budget basis) rather than as a reservation of fund balance (GAAP basis).
4. Proceeds from and principal payments on short-term note obligations are reported on the operating statement (budget basis) rather than as balance sheet transactions (GAAP basis).
5. Unrecorded cash and unrecorded interest represents amounts received but not included on the budgetary statement, but reported on the operating statement prepared using GAAP. The reconciled difference between the beginning and end of the year is reflected in the following tables as unrecorded cash.

**Belmont County, Ohio**  
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6. Cash that is held by agency funds on behalf of County funds represent amounts not included on the budgetary statement that are allocated and reported in the appropriate County fund on a GAAP basis.

Adjustments necessary to convert the results of operations at the end of the year on the Budget basis to the GAAP basis are as follows:

	Net Change in Fund Balances General and Major Special Revenue Funds		
	General	Public Assistance	Developmental Disabilities
GAAP Basis	(\$995,739)	\$20,377	(\$107,515)
Net Adjustments for Revenue Accruals	(24,885)	(416,252)	293,462
Net Adjustments for Expenditure Accruals	399,605	(524,011)	(269,756)
Unrecorded Cash	14,007	13,279	0
Agency Fund Cash Allocation	56,598	0	172,252
Bond Anticipation Notes Issued	0	180,000	0
Transfers Out	33,896	0	0
Advances In	8,404	0	0
Advances Out	(143,520)	0	0
Encumbrances	(1,850,406)	(418,103)	(477,900)
Budget Basis	<u>(\$2,502,040)</u>	<u>(\$1,144,710)</u>	<u>(\$389,457)</u>

**NOTE 5 – ACCOUNTABILITY AND COMPLIANCE**

*Fund Deficits:*

The \$669 deficit in the Satellite Building Construction Capital Projects Fund is largely the result of the recognition of liabilities in accordance with generally accepted accounting principles. The General Fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The Water Works 1 Enterprise Fund \$78,049 net assets deficit resulted from accumulated operating losses. The County will review the operations to determine if steps need to be taken to insure that the fund is self-sustaining.

**NOTE 6 - DEPOSITS AND INVESTMENTS**

Monies held by the County are classified by State Statute into two categories, active and inactive. Active monies are public monies determined to be necessary to meet current demand upon the County treasury.

Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Protection of the County's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

**Belmont County, Ohio**  
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Monies held by the County, which are not considered active, are classified as inactive. Monies may be deposited or invested in the following securities provided a written investment policy has been filed with the Ohio Auditor of State:

1. United States Treasury Bills, Notes, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bond and other obligations of the State of Ohio or its political subdivisions, provided that such political subdivisions are located wholly or partly within the County;
5. Time certificates of deposits or savings or deposit accounts, including, but not limited to, passbook accounts;
6. No-load money market mutual funds consisting exclusively of obligations described in (1) or (2) above and repurchase agreements secured by such obligations, provided that these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange similar securities or cash, equal value for equal value;
9. Up to twenty-five percent of the County's average portfolio in either of the following:
  - a. commercial paper notes in entities incorporated under the laws of Ohio or any other State that have assets exceeding five hundred million dollars rated at the time of purchase, which are rated in the highest qualification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation and which mature within 270 days after purchase;
  - b. bankers acceptances eligible for purchase by the federal reserve system and which mature within 180 days after purchase;
10. Fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions that are doing business under authority granted by the U.S. provided that the notes are rated in the second highest or higher category by at least two nationally recognized standard rating services at the time of purchase and the notes mature within two years from the date of purchase;
11. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service consisting exclusively of

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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obligations guaranteed by the United States, securities issued by a federal government agency or instrumentality, and/or highly rated commercial paper;

12. One percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government.

Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Other than corporate notes, commercial paper, and bankers acceptances, an investment must mature within five years from the date of settlement unless matched to a specific obligation or debt of the County. Investments must be purchased with the expectation that they will be held to maturity. Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

#### Cash on Hand

At year-end, the County had \$630,640 in undeposited cash on hand which is included on the financial statements of the County as part of Equity in Pooled Cash and Cash Equivalents.

#### Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year end, \$21,035,039 of the County's bank balance of \$23,463,006 was exposed to custodial credit risk because it was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, non-compliance with federal requirements could potentially subject the County to a successful claim by the FDIC.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

#### Investments

As of December 31, 2008 the County had investments in STAR Ohio. The fair value of the investment in STAR Ohio was \$18,766,263, and the investment has an average maturity of 54.7 days.

**Interest Rate Risk.** The County has no investment policy that addresses interest rate risk. State statute requires that an investment mature within five years from the date of purchase, unless matched to a specific obligation or debt of the County, and that an investment must be purchased with the expectation that it will be held to maturity.

**Credit Risk.** STAR Ohio carries a rating of AAAm by Standard and Poor's. Ohio Law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County has no investment policy that would further limit its investment choices.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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**NOTE 7 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the County. Property tax revenue received during 2008 for real and public utility property taxes represents collections of 2007 taxes. Property tax payments received during 2008 for tangible personal property (other than public utility property) is for 2008 taxes.

2008 real property taxes are levied after October 1, 2008, on the assessed value as of January 1, 2008, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2008 real property taxes are collected in and intended to finance 2009.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true collected value; public utility real property is assessed at 35 percent of true value. 2008 public utility property taxes became a lien December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

2008 tangible personal property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. The tangible personal property tax was phased out - the assessment percentage for all property including inventory for 2008 is 6.5 percent and be reduced to zero for 2009.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable September 20.

The full tax rate for all County operations for the year ended December 31, 2008, was 14.80 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2008 property tax receipts were based are as follows:

Real Property	\$939,525,870
Public Utility Personal Property	67,135,600
General Business	<u>34,108,480</u>
Total Assessed Property Value	<u><u>\$1,040,769,950</u></u>

The County Treasurer collects property taxes on behalf of all taxing districts in the County. The County Auditor periodically remits to the taxing districts their portions of the taxes collected. Collections of the taxes and remittance of them to the taxing districts are accounted for in various agency funds of the County. Property tax receivable represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2008 and for which there is an enforceable legal claim. In the General Fund, Developmental Disabilities Fund, Children Services Fund, Mental Health Fund, and the In-Home Care Levy Fund, the entire receivable has been offset by deferred revenue since the current taxes were not levied to finance 2008 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as revenue while the remainder of the receivable is deferred.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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**NOTE 8 - PERMISSIVE SALES AND USE TAX**

On April 10, 1985, the County Commissioners adopted a resolution which imposed a one-half of one percent permissive sales tax upon every retail sale made in Belmont County, except motor vehicle sales, as set forth in Sections 5739.02 and 5739.021 of the Ohio Revised Code to provide additional revenue for the County's General Fund. The resolution was passed as an emergency measure, and the tax became effective May 1, 1985, and expired on December 31, 1990. On October 10, 1990, the County Commissioners adopted a resolution imposing a one percent permissive sales tax, for a continuing period of time, upon every retail sale made in Belmont County, except sales of motor vehicles, and on storage, use or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax, as set forth in Section 5739.021 of the Ohio Revised Code. The collections of the one percent tax became effective January 1, 1991.

On November 8, 1994, the residents of Belmont County passed a one-half of one percent increase in the permissive sales tax to fund a 911 emergency telephone system for the County, for a five year period commencing January 1, 1995 and expiring December 31, 1999. This resolution increased the total permissive sales tax rate to one and one-half percent upon every retail sale made in Belmont County, except sales of motor vehicles, and on storage, use or consumption in the County of tangible personal property, including automobiles, not subject to sales tax, pursuant to Sections 5739.023, 5739.026(A)(6), and Chapter 1548 of the Ohio Revised Code.

On October 28, 1999, the County Commissioners adopted a resolution to provide for the levy of a one-half of one percent sales tax to be levied beginning January 1, 2000, for a continuing period of time to provide additional revenue for the County's General Fund upon every retail sale made in Belmont County, except sales of motor vehicles, and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to sales tax, pursuant to Sections 5739.023, 5739.026, and Chapter 1548 of the Ohio Revised Code. This one-half of one percent replaced the existing one-half of one percent sales tax levied for the 911 emergency telephone system that expired on December 31, 1999, keeping the total permissive sales tax rate at one and one-half percent. On April 23, 1986 and July 15, 1992, the County Commissioners adopted resolutions to allocate \$250,000 per year of the total sales tax collections to the Belmont County Engineer for road paving projects, and increased this total to \$500,000 through a resolution passed on February 4, 2004, with the increase to be effective for 2004 and thereafter, and is subject to the availability of revenue and is subject to the discretion of the Commission.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the State Auditor the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of each month. The State Office of Budget and Management then has five days in which to draw the warrant payable to the County. Proceeds of the tax are credited to the General Fund and if allocated, to the Road and Bridge Special Revenue Fund.

**NOTE 9 - RECEIVABLES**

Receivables at December 31, 2008, consisted of taxes, interest, loans, accounts (which include billed and unbilled charged services), and intergovernmental receivables arising from grants, entitlements, and shared revenues. Management believes all receivables are fully collectible. Delinquent accounts receivable may be certified and collected as a special assessment, subject to foreclosure for nonpayment.

In recent years the County experienced substantial flooding which resulted in significant road slip repairs which do not meet the County's capitalization criteria. Due to this flooding, there are Federal Emergency Management Agency grants receivable. The costs associated with the repairs are reported as public works expense and the FEMA grants are recorded as operating grants program revenue.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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Loans receivable represent a low interest loan for a development project granted to an eligible County business under the Federal Community Development Block Grant program. The loan has an annual interest rate of three percent and is to be repaid over a period of ten years. Principal, in the amount of \$45,761, was repaid during 2008. Loans receivable, in the amount of \$380,953, will not be fully received within one year. Delinquent property taxes deemed collectible by the County Auditor and recorded as a receivable in the amount of \$636,556 may not be collected within one year.

A summary of the principal items of intergovernmental receivables follows:

<u>Governmental Activities:</u>	<u>Amount</u>
Local Government Funding	\$266,436
Indigent Fee Reimbursement	53,340
Poundage	18,461
DRETAC/Real Estate Assessment	83,159
Public Assistance	724,982
CSEA Grant	216,542
Children Services Grants	763,461
County Courts	10,760
911 Wireless	26,909
Juvenile Court	203,671
Homestead/ Rollback and SB 3 Reimbursement	915,226
Motor Vehicle License and Gas Tax	2,090,680
Federal Emergency Management Agency Grants	313,857
Hazard Mitigation Grant	153,520
HB 66 Reimbursement	1,366,163
CDBG Grant Funds	434,729
Election Costs	41,551
State Homeland Security Program Grant	84,466
Emergency Management Planning Grant	58,975
Law Enforcement Fund Grants	102,407
Developmental Disabilities Fund Grants	369,149
Total	<u><u>\$8,298,444</u></u>



**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 10 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2008 was as follows:

	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<b><u>Governmental Activities:</u></b>				
Non Depreciable Capital Assets:				
Land	\$792,299	\$617,705	\$0	\$1,410,004
Land Improvements	13,074,034	0	0	13,074,034
Construction in Progress	2,440,568	2,421,674	(4,862,242)	0
<b>Total Non Depreciable Capital Assets</b>	<b>16,306,901</b>	<b>3,039,379</b>	<b>(4,862,242)</b>	<b>14,484,038</b>
Depreciable Capital Assets:				
Buildings and Improvements	31,087,022	4,884,060	0	35,971,082
Furniture, Fixtures, Machinery and Equipment	7,634,296	538,431	(276,113)	7,896,614
Infrastructure	47,904,187	801,069	0	48,705,256
Vehicles	6,267,299	528,130	(605,633)	6,189,796
<b>Total Depreciable Capital Assets</b>	<b>92,892,804</b>	<b>6,751,690</b>	<b>(881,746)</b>	<b>98,762,748</b>
Accumulated Depreciation:				
Buildings and Improvements	(11,036,184)	(682,809)	0	(11,718,993)
Furniture, Fixtures, Machinery and Equipment	(3,836,541)	(1,024,896)	167,697	(4,693,740)
Infrastructure	(19,980,603)	(615,926)	0	(20,596,529)
Vehicles	(4,493,966)	(195,861)	567,284	(4,122,543)
<b>Total Accumulated Depreciation</b>	<b>(39,347,294)</b>	<b>(2,519,492)</b>	<b>734,981</b>	<b>(41,131,805)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>53,545,510</b>	<b>4,232,198</b>	<b>(146,765)</b>	<b>57,630,943</b>
<b>Governmental Capital Assets, Net</b>	<b>\$69,852,411</b>	<b>\$7,271,577</b>	<b>(\$5,009,007)</b>	<b>\$72,114,981</b>

Depreciation expense was charged to governmental activities as follows:

<b><u>Governmental Activities:</u></b>	
General Government:	
Legislative and Executive	\$392,435
Judicial	28,549
Public Safety	1,006,741
Public Works	767,172
Health	205,025
Human Services	119,570
<b>Total Depreciation Expense</b>	<b>\$2,519,492</b>

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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	Balance 12/31/2007	Additions	Reductions	Balance 12/31/2008
<b><u>Business-Type Activities:</u></b>				
Non Depreciable Capital Assets:				
Land	\$87,746	\$0	\$0	\$87,746
Construction in Progress	601,054	312,887	(913,941)	0
Total Non Depreciable Capital Assets	688,800	312,887	(913,941)	87,746
Depreciable Capital Assets:				
Buildings and Improvements	17,377,897	0	0	17,377,897
Furniture, Fixtures, Machinery and Equipment	758,559	0	0	758,559
Infrastructure	36,715,100	1,212,149	0	37,927,249
Vehicles	483,241	8,550	(16,230)	475,561
Total Depreciable Capital Assets	55,334,797	1,220,699	(16,230)	56,539,266
Accumulated Depreciation:				
Buildings and Improvements	(6,631,837)	(280,509)	0	(6,912,346)
Furniture, Fixtures, Machinery and Equipment	(481,312)	(57,661)	0	(538,973)
Infrastructure	(14,030,288)	(774,972)	0	(14,805,260)
Vehicles	(397,899)	(8,947)	16,230	(390,616)
Total Accumulated Depreciation	(21,541,336)	(1,122,089)	16,230	(22,647,195)
Total Depreciable Capital Assets, Net	33,793,461	98,610	0	33,892,071
Business-Type Capital Assets, Net	\$34,482,261	\$411,497	(\$913,941)	\$33,979,817

Depreciation expense was charged to business-type activities as follows:

Park Health Center	\$105,597
Sanitary Sewer District 2	294,262
Water Works 3	686,219
Water Works 1	2,482
Sanitary Sewer District 1	1,427
Sanitary Sewer District 3A	6,000
Sanitary Sewer District 3B	9,990
Sanitary Sewer District 3C	892
Water Works 2	15,220
Total Depreciation Expense	<u>\$1,122,089</u>

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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**NOTE 11 - RISK MANAGEMENT**

The County is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; employee injuries, and natural disasters. By contracting with the County Risk Sharing Authority (CORSA) for liability, property, and crime insurance, the County has addressed these various types of risk.

CORSA, a non-profit corporation sponsored by the County Commissioners Association of Ohio, was created to provide affordable liability, property, casualty and crime insurance coverage for its members. CORSA was established May 12, 1987, and has grown to sixty members.

Under the CORSA program, the County has the following coverage:

<u>Type of Coverage</u>	<u>Amount</u>	
<i>Liability:</i>		
General	\$1,000,000	Each Occurrence
Law Enforcement	1,000,000	Each Occurrence
Auto	1,000,000	Each Occurrence
Errors and Omissions	1,000,000	Each Occurrence
Stop Gap Liability	1,000,000	
Medical Professional	6,000,000	
Excess Liability	5,000,000	
Uninsured / Underinsured Motorists	250,000	
<i>Property:</i>		
Property	140,790,835	Replacement Cost Value
Equipment Breakdown	100,000,000	Replacement Cost Value
Crime	1,000,000	
Newly Aquired Location	5,000,000	
Contractor's Equipment	Replacement Cost	
Property in Transit	100,000	Each Occurrence
Extra Expense Business Interruption	1,000,000	Each Occurrence
Flood Damage	100,000,000	Each Occurrence
Earthquake Damage	100,000,000	Each Occurrence
Debris Removal	1,000,000	Each Occurrence
Valuable Papers	1,000,000	Each Occurrence
Unintentional Omissions	250,000	Each Occurrence
Auto Physical Damage	Actual Cash Value	
<i>Crime:</i>		
Employee Dishonesty	\$1,000,000	Each Occurrence
Money and Securities	\$1,000,000	Each Occurrence
Depositor's Forgery	\$1,000,000	Each Occurrence
Money Orders and Counterfeit	\$1,000,000	Each Occurrence

The deductible on the above coverage for each occurrence is \$2,500.

The amount of settlements has not exceeded commercial coverage in any of the past three years. Also, the limits have not been lowered significantly in the past year. With the exception of workers' compensation, all insurance is held with CORSA. The County pays all elected official bonds by statute.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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The County participates in the workers' compensation program provided by the state of Ohio. For 2008, the County participated in the County Commissioners Association of Ohio Workers' Compensation Group Rating Plan (Plan), an insurance purchasing pool (See Note 22). The Plan is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The workers compensation experience of the participating Counties is calculated as one experience and a common premium rate is applied to all participants in the Plan. Each participant pays its workers' compensation premium to the State based on the rate for the Plan rather than its individual rate. In order to allocate the savings derived by formation of the Plan, and to maximize the number of participants in the Plan, the Plan's executive committee annually calculates the total savings which accrued to the Plan through its formation. This savings is then compared to the overall savings percentage of the Plan. The Plan's executive committee then collects rate contributions from or pays rate equalization rebates to the various participants. A savings of 20 percent was realized on the annual premium costs. Participation in the Plan is limited to counties that can meet the Plan's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Plan. Each year, the County pays an enrollment fee to the Plan to cover the costs of administering the program.

The County may withdraw from the Plan if written notice is provided sixty days prior to the prescribed application deadline of the Ohio Bureau of Workers' Compensation. However, the participant is not relieved of the obligation to pay any amounts owed to the Plan prior to withdrawal, and any participant leaving the Plan allows the representative of the Plan to access loss experience for three years following the last year of participation.

**NOTE 12 - DEFINED BENEFIT PENSION PLANS**

A. *Ohio Public Employees Retirement System*

Plan Description – The County participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member directed plan. While members in the State and local divisions may participate in all three plans, law enforcement (generally sheriffs, deputy sheriffs and township police) and public safety divisions exist only within the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the traditional and combined plans. Members of the member directed plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2008, members in state and local classifications contributed 10 percent of covered payroll and law enforcement public safety members contributed 10.1 percent.

**Belmont County, Ohio**  
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**For the Year Ended December 31, 2008**

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The County's contribution rate for 2008 was 14 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.4 percent of covered payroll. For the period of 2008, a portion of the County's contribution equal to 7 percent of covered payroll was allocated to fund the post-employment health care plan. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the County of 14 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2008, 2007, and 2006 were \$1,920,731, \$2,294,803, and \$2,579,767 respectively; 91.82 percent has been contributed for 2008 and 100 percent for 2007 and 2006. Contributions to the member-directed plan for 2008 were \$23,262 made by the County and \$16,616 made by the plan members.

**B. State Teachers Retirement System (STRS)**

Plan Description – Certified teachers, employed by the school for Developmental Disabilities, participate in the State Teachers Retirement System of Ohio (STRS Ohio), a cost-sharing multiple employer public employee retirement system administered by the State Teachers Retirement Board. STRS Ohio provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS Ohio issues a stand alone financial report that may be obtained by writing to the State Teachers Retirement System, 275 East Broad Street, Columbus, Ohio 43215-3771, by calling (888) 227-7877, or by visiting the STRS Ohio Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans, a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. The DB plan offers an annual retirement allowance based on final average salary times a percentage that varies based on years of service or an allowance based on member contributions and earned interest matched by STRS Ohio funds, times an actuarially determined annuity factor. The DC Plan allows members to place all their member contributions and employer contributions equal to 10.5 percent of earned compensation into an investment account. Investment decisions are made by the member. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The Combined Plan offers features of both the DC Plan and the DB Plan. In the Combined Plan, member contributions are invested by the member, and employer contributions are used to fund the defined benefit payment at a reduced level from the regular DB Plan. DC and Combined Plan members will transfer to the Defined Benefit Plan during their fifth year of membership unless they permanently select the DC or Combined Plan. Benefits are established by Chapter 3307 of the Ohio Revised Code.

A DB or Combined Plan member with five or more years credited service who becomes disabled may qualify for a disability benefit. Eligible spouses and dependents of these active members who die before retirement may qualify for survivor benefits.

Funding Policy – For the fiscal year ended June 30, 2008, plan members were required to contribute 10 percent of their annual covered salaries. The County was required to contribute 14 percent; 13 percent was the portion used to fund pension obligations. For fiscal year 2007, the portion used to fund pension obligations was also 13 percent. Contribution rates are established by the State Teachers Retirement Board, upon recommendations of its consulting actuary, not to exceed statutory maximum rates of 10 percent for members and 14 percent for employers. Chapter 3307 of the Ohio Revised Code provides statutory authority for member and employer contributions.

The County's required contributions for pension obligations to the DB Plan for the years ended December 31, 2008, 2007, and 2006 were \$59,694, \$69,332, and \$67,943, respectively; 100 percent has been contributed for fiscal years 2008, 2007 and 2006. Contributions to the DC and Combined plans for 2008 were \$3,129 made by the plan members.

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C. Social Security System

Effective July 1, 1991, all employees not otherwise covered by a State Retirement System have an option to choose social security or the appropriate state system. The County's liability is 6.2 percent of wages paid. As of December 31, 2008, no employees have elected social security.

**NOTE 13 - POST-EMPLOYMENT BENEFITS**

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – OPERS maintains a cost sharing multiple employer defined benefit post-employment health care plan for qualifying members of both the traditional and combined pension plans. Members of the member directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part b premium reimbursement.

To qualify for post-employment health care coverage, age and service retirees under the traditional and combined plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401 (h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of post-employment health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2008, local government employers contributed 14 percent of covered payroll (17.4 percent for public safety and law enforcement). Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of the employer contributions which was allocated to fund post-employment health care was 7 percent of covered payroll from January 1, 2008 to December 31, 2008.

The Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits by the retiree or the retiree's surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$1,854,519, \$1,471,591, and \$1,232,390 respectively; 91.62 percent has been contributed for 2008 and 100 percent for 2007 and 2006.

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On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan which was effective January 1, 2008. Member and employer contribution rates increased as of January 1, 2006, January 1, 2007, and January 1, 2008, which allowed additional funds to be allocated to the health care plan.

**B. State Teachers Retirement System (STRS)**

Plan Description – Ohio law authorizes STRS Ohio to offer a cost-sharing, multiple employer health care plan to eligible retirees who participated in the defined benefit or the combined pension plans and their eligible family members. Coverage includes hospitalization, physicians' fees, prescription drugs, and reimbursement of monthly Medicare Part B premiums. Benefit provisions and the obligation to contribute are established by the STRS Ohio based on authority granted by State statute.

The State Teachers Retirement Board has statutory authority over how much, if any, of the health care costs will be absorbed by STRS Ohio.

STRS Ohio issues a financial report that includes financial information for the health care plan. Interested parties can view the most recent report at [www.strsoh.org](http://www.strsoh.org) or obtain a copy by calling (888) 227-7877.

Funding Policy – Under Ohio law, funding for post-employment health care may be deducted from employer contributions. Of the 14 percent employer contribution rate, 1 percent of covered payroll was allocated to post-employment health care for the years ended June 30, 2008, 2007 and 2006. The 14 percent contribution is the maximum rate allowed under Ohio law.

All benefit recipients pay a portion of the health care cost in the form of a monthly premium. The County's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2008, 2007, and 2006 were \$4,592, \$5,334, and \$5,226 respectively; 100 percent has been contributed for fiscal years 2008, 2007 and 2006.

**NOTE 14 - OTHER EMPLOYER BENEFITS**

**A. Compensated Absences**

County employees earn vacation and sick leave at varying rates depending on length of service and department policy. All accumulated, unused vacation time is paid upon separation if the employee has at least one year of service with the County. Accumulated, unused sick leave and compensatory time is paid to a terminated employee at varying rates depending on length of service and department policy.

**B. Medical and Life Insurance**

The County contracts annually with The Health Plan, HMO, and Health Plan PPO for employee health insurance. The County and most employees share in the cost of the monthly premiums paid to each carrier. The County also pays one hundred percent of the monthly premiums for dental and vision insurance provided through Delta Dental and Vision Service Plan, respectively. The County also pays the premiums for employee life insurance which is contracted through Fort Dearborn Life Insurance Company. The Developmental Disabilities employees are provided life insurance through Conseco Health Insurance Company.

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**NOTE 15 - CAPITAL LEASES - LESSEE DISCLOSURE**

In prior years, the County has entered into capitalized leases for copying and office equipment. During 2008, the County entered into additional capital leases for copying equipment and vehicles. Each lease meets the criteria of a capital lease as defined by Statement of Financial Accounting Standards No. 13 "Accounting for Leases," which defines a capital lease generally as one which transfers benefits and risks of ownership to the lessee. Capital lease payments are reflected as debt service expenditures on the statement of revenues, expenditures, and changes in fund balance for the governmental funds and as a reduction of the liability in the enterprise funds.

Equipment acquired by lease has been capitalized in the government wide statements governmental activities in the amount of \$459,169, and business-type activities in the amount of \$9,069, which is equal to the present value of the future minimum lease payments at the time of acquisition. A corresponding liability was recorded in the government wide statements governmental activities and business-type activities. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$281,816, and business-type capitalized leased assets are reflected net of accumulated depreciation in the amount of \$1,360 in the Park Health Center Fund. Principal payments towards capital leases during 2008 totaled \$146,447 for governmental activities and \$1,986 for business activities.

Future minimum lease payments through 2013 are as follows:

Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2009	\$118,144	\$11,012	\$1,593	\$52
2010	97,411	5,493	0	0
2011	9,126	639	0	0
2013	4,099	231	0	0
2012	829	12	0	0
Total	<u>\$229,609</u>	<u>\$17,387</u>	<u>\$1,593</u>	<u>\$52</u>



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**NOTE 16 - LONG-TERM LIABILITIES**

Changes in the County's long-term liabilities during 2008 consist of the following:

	Outstanding 12/31/2007	Additions	Reductions	Outstanding 12/31/2008	Amounts Due Within One Year
<b><u>Governmental Activities</u></b>					
<b><u>General Obligation Bonds</u></b>					
<b><u>Various Purpose/Refunding - 2003 \$2,995,000</u></b>					
County Jail Additional - \$1,325,000					
Serial @ 2.00%-3.50%	\$875,000	\$0	\$135,000	\$740,000	\$135,000
"Net" Premium/Discount - \$777	465	0	78	387	0
Refunding Gain - \$12,750	(7,650)	0	(1,275)	(6,375)	0
<b><u>County Jail Refunding- 2006 \$1,705,00</u></b>					
Serial @ 4.0%-5.0%	1,560,000	0	145,000	1,415,000	155,000
"Net" Premium/Discount - \$78,695	70,825	0	7,870	62,955	0
Refunding Difference - \$26,223	(23,601)	0	(2,622)	(20,979)	0
<b><u>General Obligation Bonds</u></b>					
<b><u>Various Purpose - 2006 \$6,700,000</u></b>					
Satellite Building - \$1,480,000					
Serial/Term @ 3.75%-5.0%	1,430,000	0	50,000	1,380,000	50,000
"Net" Premium/Discount - \$33,691	31,023	0	1,685	29,338	0
Eastern Division Court - \$1,120,000					
Serial/Term @ 3.75%-5.0%	1,085,000	0	40,000	1,045,000	40,000
"Net" Premium/Discount - \$25,501	23,482	0	1,275	22,207	0
County Jail Expansion - \$2,100,000					
Serial/Term @ 3.75%-5.0%	2,030,000	0	70,000	1,960,000	75,000
"Net" Premium/Discount - \$47,798	44,014	0	2,390	41,624	0
Total General Obligation Bonds	<u>7,118,558</u>	<u>0</u>	<u>449,401</u>	<u>6,669,157</u>	<u>455,000</u>
<b><u>Rural Industrial Park Loan</u></b>					
Fox Commerce Park - 2000, \$400,000 @0.0%-4.00%	257,144	0	26,766	230,378	30,338
<b><u>Capital Leases</u></b>					
	101,816	274,240	146,447	229,609	118,144
<b><u>Compensated Absences</u></b>					
	<u>3,190,454</u>	<u>1,886,709</u>	<u>1,660,489</u>	<u>3,416,674</u>	<u>1,150,467</u>
<b>Total Governmental Activities</b>	<u><u>\$10,667,972</u></u>	<u><u>\$2,160,949</u></u>	<u><u>\$2,283,103</u></u>	<u><u>\$10,545,818</u></u>	<u><u>\$1,753,949</u></u>

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	Outstanding 12/31/2007	Additions	Reductions	Outstanding 12/31/2008	Due Within One Year
<b>Business-Type Activities</b>					
<b>General Obligation Bonds</b>					
<b>Park Health Center Refunding, 1999 \$4,405,000</b>					
Serial/Term @ 3.15%-4.80%	\$2,740,000	\$0	\$225,000	\$2,515,000	\$230,000
<b>Various Purpose/Refunding, 2003 \$2,995,000</b>					
Water Works 3 - \$960,000					
Serial @ 2.00%-2.75%	360,000	0	175,000	185,000	185,000
"Net" Premium/Discount - \$5,258	1,754	0	877	877	0
Refunding Gain - \$9,250	(3,082)	0	(1,542)	(1,540)	0
<b>Various Purpose Bond Issue 2006, \$6,700,000</b>					
Sanitary Sewer District 2 - \$2,000,000					
Serial/Term @ 3.75%-5.00%	1,900,000	0	100,000	1,800,000	105,000
"Net" Premium/Discount - \$45,526	40,721	0	3,035	37,686	0
<b>Various Purpose Bond Issue 2007, \$8,240,000</b>					
Sanitary Sewer District 2 - \$4,020,000					
Serial/Term @ 4.00%-5.00%	4,020,000	0	90,000	3,930,000	100,000
"Net" Premium/Discount - \$29,165	28,484	0	1,167	27,317	0
Water Works 3 - \$4,220,000					
Serial/Term @ 4.00%-5.00%	4,220,000	0	100,000	4,120,000	105,000
"Net" Premium/Discount - \$31,108	30,382	0	1,244	29,138	0
Total General Obligation Bonds	13,338,259	0	694,781	12,643,478	725,000
<b>Mortgage Revenue Bonds</b>					
<b>Water Works 3 Phase I - 1992</b>					
\$2,000,000 @ 6.125%	1,718,000	0	31,000	1,687,000	33,000
<b>Water Works 3 - 1997</b>					
\$5,500,000 @ 4.875%	4,913,000	0	75,000	4,838,000	80,000
Total Mortgage Revenue Bonds	6,631,000	0	106,000	6,525,000	113,000
<b>OWDA Loan</b>					
Water Works 3 - 1989 \$61,267 @ 8.25%	25,092	0	3,795	21,297	4,109
<b>Long Term Notes</b>					
Sanitary Sewer District 2 - 2007, \$1,500,000 @ 4.15%	1,500,000	0	1,500,000	0	0
Sanitary Sewer District 2 - 2008, \$1,800,000 @ 2.50%	0	1,800,000	0	1,800,000	0
Water Works 3 - 2007, \$300,000 @ 4.15%	300,000	0	300,000	0	0
Water Works 3 - 2008, \$300,000 @ 2.50%	0	300,000	0	300,000	0
Total Long Term Notes	1,800,000	2,100,000	1,800,000	2,100,000	0
<b>Capital Lease</b>	3,579	0	1,986	1,593	1,593
<b>Compensated Absences</b>	369,195	255,048	272,615	351,628	117,557
<b>Total Business-Type Activities</b>	<b>\$22,167,125</b>	<b>\$2,355,048</b>	<b>\$2,879,177</b>	<b>\$21,642,996</b>	<b>\$961,259</b>

**Belmont County, Ohio**  
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**Governmental Activities:**

**2003 Various Purpose Refunding Bonds** – On December 1, 2003 Belmont County issued \$2,995,000 of general obligation serial bonds. These various purpose refunding bonds were issued to refund the 1993 Various Purpose and Refunding Bonds of governmental and business-type activities in the amounts of \$1,785,000 and \$1,210,000, respectively. The refunding bonds were issued with a “net” premium/discount of \$4,056 for governmental and \$7,050 for business-type activities, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the “net” premium/discount for 2008 was \$78 for governmental activities and \$877 for business-type activities. The issuance costs, \$42,879 for governmental and \$28,867 for business-type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2008 was \$3,199 for governmental activities and \$3,824 for business-type activities. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, \$17,150 for governmental and \$11,650 for business-type activities. These differences, reported in the accompanying financial statements as a decrease to bonds payable, are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the refunding gain for 2008 was \$1,275 for governmental activities and \$1,542 for business-type activities. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$111,086 for governmental activities and \$54,874 for business-type activities. The issuance resulted in a total economic gain of \$156,350, \$102,224 for governmental activities and \$54,126 for business-type activities. All of the original 1993 various purpose refunding bonds that were advance refunded with these 2003 bonds were fully called and repaid in 2003.

A breakdown of the business-type portion of this bond issue is addressed below in the business-type activity portion of this note. A breakdown of the governmental portion of the total bond issue is as follows:

\$460,000 of these general obligation bonds were issued to refund \$440,000 of outstanding 1993 various purpose and refunding bonds that were originally issued to refund bonds that had been issued for the construction of the human service building. These bonds were fully retired through the Debt Service Fund from rental income from the Department of Human Services and General Fund revenues during 2006.

\$1,325,000 of these general obligation bonds were issued to refund \$1,275,000 of outstanding 1993 various purpose and refunding bonds that were originally issued for construction of the jail facility. These bonds are being retired through the Debt Service Fund from sales and use tax proceeds.

These bonds are not subject to optional or mandatory redemption prior to stated maturity.

Principal and interest requirements to retire the remaining outstanding 2003 Various Purpose Refunding Bonds outstanding at December 31, 2008 are as follows:

Year Ending December 31	County Jail Additional Serial/Term Bonds	
	Principal	Interest
2009	\$135,000	\$23,583
2010	140,000	19,870
2011	150,000	15,670
2012	155,000	10,870
2013	160,000	5,600
Totals	<u>\$740,000</u>	<u>\$75,593</u>

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**2006 County Jail Refunding Bonds** – On December 29, 2006 Belmont County issued \$1,705,000 of general obligation serial bonds. These refunding bonds were issued to refund the 1996 County Jail Bonds in the amount of \$1,710,000. The refunding bonds were issued with a “net” premium/discount of \$78,695 which is reported as an increase to bonds payable. This amount is being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the “net” premium/discount for 2008 was \$7,870. The issuance costs, \$43,583 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2008 was \$4,358. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price of \$26,223. This difference, reported in the accompanying financial statements as a decrease to bonds payable, is being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the refunding difference for 2008 was \$2,622. The issuance resulted in a difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$142,734. The issuance resulted in a total economic gain of \$119,666. All of the original 1996 County Jail Bonds that were advance refunded with these 2006 bonds were fully called and repaid in 2006. These 2006 refunding bonds are being retired from the Debt Service Fund from sales and use tax proceeds.

These bonds are not subject to optional or mandatory redemption prior to stated maturity.

Principal and interest requirements to retire the 2006 County Jail Refunding Bonds outstanding at December 31, 2008 are as follows:

Year Ending December 31	County Jail Refunding Serial Bonds	
	Principal	Interest
2009	\$155,000	\$64,250
2010	160,000	58,050
2011	165,000	51,650
2012	170,000	45,050
2013	180,000	38,250
2014-2016	585,000	59,500
Totals	<u>\$1,415,000</u>	<u>\$316,750</u>

**2006 Various Purpose Bonds** – On March 15, 2006 Belmont County issued \$6,700,000 of general obligation bonds which included serial and term in the amount of \$6,065,000 and \$635,000, respectively. These various purpose bonds were issued for governmental and business-type activities, \$4,700,000 and \$2,000,000, respectively. The bonds were issued with a “net” premium/discount of \$106,990 for governmental and \$45,526 for business-type activities, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the “net” premium/discount for 2008 was \$5,350 for governmental activities and \$3,035 for business-type activities. The issuance costs, \$98,783 for governmental and \$42,075 for business-type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2008 was \$4,939 for governmental activities and \$2,805 for business-type activities. A breakdown of the business-type portion of this bond issue is addressed below in the business-type activity portion of this note. A breakdown of the governmental portion of the total bond issue is as follows:

\$1,480,000 of these general obligation bonds were issued to permanently finance the \$1,480,000 Satellite Building Bond Anticipation Notes that were issued for the purpose of paying part of the costs of acquiring and renovating buildings to house departments and agencies of the County and other political subdivisions, including without limitation, improvements to the county jail. These bonds are being retired through the Debt Service Fund from revenues received from rentals from the departments and agencies of the County

**Belmont County, Ohio**  
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and other political subdivisions.

\$1,120,000 of these general obligation bonds were issued for the purpose of funding a portion of the costs of acquiring, constructing and installing building improvements for use by the Eastern Division Court. These bonds are being retired through the Debt Service Fund from sales and use tax proceeds.

\$2,100,000 of these general obligation bonds were issued for the purpose of funding a portion of the costs of acquiring, constructing and installing improvements to the County jail. These bonds are being retired through the Debt Service Fund from sales and use tax proceeds.

The bonds maturing December 1, 2025 will be subject to mandatory sinking fund redemption in part on December 1, 2024 at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the redemption date in the principal amount of \$315,000. Unless otherwise called for redemption, the remaining \$320,000 principal amount of the bonds will be payable at stated maturity (December 1, 2025).

The bonds maturing on and after December 1, 2015 are subject to optional redemption, in whole or in part, at the option of the Issuer, in inverse order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing June 1, 2016 at the redemption prices 100% of the principal amount to be redeemed plus accrued interest to the redemption date.

Principal and interest requirements to retire the 2006 Various Purpose Bonds outstanding at December 31, 2008 are as follows:

Year Ending December 31	Satellite Building Serial and Term Bonds		Eastern Division Court Serial and Term Bonds		County Jail Expansion Serial and Term Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2009	\$50,000	\$59,046	\$40,000	\$44,695	\$75,000	\$83,806
2010	55,000	57,046	40,000	43,095	75,000	80,806
2011	55,000	54,984	45,000	41,595	80,000	77,993
2012	60,000	52,922	45,000	39,908	85,000	74,993
2013	60,000	49,922	45,000	37,658	85,000	70,744
2014-2018	360,000	201,108	270,000	151,839	500,000	286,020
2019-2023	435,000	118,865	330,000	89,815	625,000	170,090
2024-2026	305,000	25,986	230,000	19,650	435,000	37,185
Totals	\$1,380,000	\$619,879	\$1,045,000	\$468,255	\$1,960,000	\$881,637

**State Rural Industrial Park Loan** – On August 23, 2000, the County entered into a loan agreement with the Ohio Department of Development for a \$400,000 Rural Industrial Park Note. This note was used for the purpose of construction of infrastructure for a new industrial park. The loan was issued for a fifteen year term bearing interest at the rate of zero percent for years one through five and a rate of four percent per annum for years six through fifteen. In addition, during years one through five payment of principal shall be due only upon the sale and transfer of parcels of land where the project is located. The amount payable as principal shall be 50% of the amount received as payment for the sale of project property. Beginning in year six, the principal balance of the loan and the interest on that amount shall be paid in one hundred twenty (120) consecutive monthly installments. In the event that revenues from the sale of property are not sufficient, general tax revenues will be used for the repayment of the loan.

Principal and interest requirements to retire the rural industrial park loan outstanding at December 31, 2008 is as follows:

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Year Ending December 31	RIP Loan	
	Principal	Interest
2009	\$30,338	\$8,663
2010	31,574	7,427
2011	32,861	6,140
2012	34,200	4,802
2013	35,593	3,408
2014-2015	65,812	2,440
Totals	\$230,378	\$32,880

**Capital Leases** – The County has entered into capital leases for copying and office equipment. These leases will be repaid through the General, Public Assistance, and Developmental Disabilities Funds from County revenues.

**Compensated Absences** – The County will pay compensated absences from the General Fund, Public Assistance, Developmental Disabilities, Other Special Revenue, Motor Vehicle Gas Tax, Juvenile Court, and Special Revenue Funds, and Park Health Center, Water Works 2, Water Works 3, Sanitary Sewer District 1, Sanitary Sewer District 2, and Sanitary Sewer District 3A.

**Business-type Activities:**

**1999 Park Health Center Refunding Bonds** – On April 1, 1999, Belmont County issued \$4,405,000 of general obligation bonds which included serial and term bonds in the amount of \$3,155,000 and \$1,250,000, respectively. These refunding bonds were issued for the purpose of advance refunding 1992 County Home Improvement Bonds in the amount of \$3,810,000. All of the original Park Health Center Bonds that were advance refunded with these 1999 bonds were fully called and repaid. The issuance costs, \$119,370 are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2008 was \$6,283. These bonds are being repaid through operating revenues of the Park Health Enterprise Fund.

A breakdown of the bond issue is as follows:

The bonds maturing after December 1, 2009 are subject to optional redemption, in whole or in part, at the option of the Issuer, in inverse order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing December 1, 2009 at the redemption prices (expressed as percentages of the principal amount to be redeemed) set forth below, plus accrued interest to the redemption date:

Redemption Dates (Dates Inclusive)	Redemption Prices
December 1, 2009 through November 30, 2010	101.0%
December 1, 2010 and thereafter	100.0%

The term bonds that remain outstanding mature in the year 2017 and are subject to mandatory sinking fund redemption in part on each December 1, commencing December 1, 2014 (unless otherwise called for redemption, the balance of \$335,000 is to be paid at stated maturity on December 1, 2017) at the redemption price of 100% of the principal amount thereof to be redeemed plus accrued interest to the respective redemption dates in the principal amounts and in the years as follows:

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<u>Date</u>	<u>to be Redeemed</u>
2014	\$290,000
2015	305,000
2016	320,000
	<u>          </u>
	<u>\$915,000</u>

Principal and interest requirements to retire the 1999 Park Health Center Refunding Bonds outstanding at December 31, 2008 are as follows:

<u>Year Ending December 31</u>	<u>Principal</u>	<u>Interest</u>
2009	\$230,000	\$116,868
2010	240,000	106,863
2011	255,000	96,182
2012	265,000	84,708
2013	275,000	72,650
2014-2017	<u>1,250,000</u>	<u>153,600</u>
Totals	<u>\$2,515,000</u>	<u>\$630,871</u>

**2003 Various Purpose Refunding Bonds** – On December 1, 2003 Belmont County issued \$2,995,000 of general obligation serial bonds. These various purpose refunding bonds were issued to refund the 1993 Various Purpose and Refunding Bonds of governmental and business-type activities in the amounts of \$1,785,000 and \$1,210,000, respectively. The refunding bonds were issued with a “net” premium/discount of \$4,056 for governmental and \$7,050 for business-type activities, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the “net” premium/discount for 2008 was \$78 for governmental activities and \$877 for business-type activities. The issuance costs, \$42,879 for governmental and \$28,867 for business-type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2008 was \$3,199 for governmental activities and \$3,824 for business-type activities. The refunding resulted in a difference between the net carrying amount of the debt and the acquisition price, \$17,150 for governmental and \$11,650 for business-type activities. These differences, reported in the accompanying financial statements as a decrease to bonds payable, are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the refunding gain for 2008 was \$1,275 for governmental activities and \$1,542 for business-type activities. The issuance resulted in difference (savings) between the cash flows required to service the old debt and the cash flows required to service the new debt of \$111,086 for governmental activities and \$54,874 for business-type activities. The issuance resulted in a total economic gain of \$156,350, \$102,224 for governmental activities and \$54,126 for business-type activities. All of the original 1993 various purpose refunding bonds that were advance refunded with these 2003 bonds were fully called and repaid in 2003.

A breakdown of the business-type portion of the total bond issue is as follows:

\$250,000 of these general obligation bonds were issued to refund \$240,000 of outstanding 1993 various purpose and refunding bonds sewer bonds. These bonds were fully retired through the Sanitary Sewer District 2 Fund from revenues derived from the operation of the sewer system during 2006.

\$960,000 of these general obligation bonds were issued to refund \$925,000 of outstanding 1993 various purpose and refunding bonds. These bonds are being retired through the Water Works 3 Fund from revenues derived from the operation of the water system.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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These bonds are not subject to optional or mandatory redemption prior to stated maturity.

Principal and interest requirements to retire the 2003 Various Purpose Refunding Bonds outstanding at December 31, 2008 are as follows:

Year Ending December 31	Water Works 3 Serial Bonds	
	Principal	Interest
2009	\$185,000	\$5,087

**2006 Various Purpose Bonds** – On March 15, 2006 Belmont County issued \$6,700,000 of general obligation bonds which included serial and term in the amount of \$6,065,000 and \$635,000, respectively. These various purpose bonds were issued for governmental and business-type activities, \$4,700,000 and \$2,000,000, respectively. The bonds were issued with a “net” premium/discount of \$106,990 for governmental and \$45,526 for business-type activities, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the “net” premium/discount for 2008 was \$5,350 for governmental activities and \$3,035 for business-type activities. The issuance costs, \$98,783 for governmental and \$42,075 for business-type activities, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2008 was \$4,939 for governmental activities and \$2,805 for business-type activities.

A breakdown of the business-type portion of the total bond issue is as follows:

\$2,000,000 of these general obligation bonds were issued to permanently finance \$2,000,000 of outstanding Various Purpose Bond Anticipation Notes that were issued for the purpose of acquiring and constructing sanitary sewer improvements. These bonds are being retired through the Sanitary Sewer District 2 Fund from revenues derived from the operation of the sewer system.

The bonds maturing on and after December 1, 2015 are subject to optional redemption, in whole or in part, at the option of the Issuer, in inverse order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing June 1, 2016 at the redemption prices 100% of the principal amount to be redeemed plus accrued interest to the redemption date.

Principal and interest requirements to retire the 2006 Various Purpose Bonds outstanding at December 31, 2008 are as follows:

Year Ending December 31	Sanitary Sewer District 2 Serial and Term Bonds	
	Principal	Interest
2009	\$105,000	\$77,988
2010	110,000	73,787
2011	115,000	69,662
2012	120,000	65,350
2013	125,000	59,350
2014-2018	715,000	198,750
2019-2021	510,000	41,200
Totals	\$1,800,000	\$586,087



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**2007 Various Purpose Bonds** – On March 12, 2007 Belmont County issued \$8,240,000 of general obligation bonds which included serial and term bonds in the amount of \$2,940,000 and \$5,300,000, respectively. These various purpose bonds were issued to permanently finance outstanding bond anticipation notes and pay the costs of issuance of these bonds for business-type activities. These various purpose bonds were issued with a “net” premium of \$60,273, which is reported as an increase to bonds payable. These amounts are being amortized to interest expense over the life of the bonds using the straight-line method. The amortization of the premium for 2008 was \$2,411. The issuance costs of \$168,426, are reported as deferred charges and are being amortized over the life of the bonds using the straight-line method. The amortization of the issuance costs for 2008 was \$6,737.

A breakdown of this bond issue is as follows:

\$4,020,000 of these general obligation bonds were issued to permanently finance bond anticipation notes that were previously issued for various Sanitary Sewer District 2 projects. These bonds are being retired through the Sanitary Sewer District 2 Fund from revenues derived from the operation of the sewer system. In 2008, due to a shortage in revenue the Infrastructure Fund transferred revenue to supplement this payment.

\$4,220,000 of these general obligation bonds were issued to permanently finance bond anticipation notes that were previously issued for various water projects. These bonds are being retired through the Water Works 3 Fund from revenues derived from the operation of the water system.

Bonds maturing December 1, 2021 are subject to mandatory sinking fund redemption in part at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the redemption date, on the dates and in the respective principal amounts as follows:

<u>Redemption Date</u> (December 1)	<u>Principal Amount</u> to be Redeemed
2020	<u><u>\$320,000</u></u>

Unless otherwise called for redemption, the remaining \$330,000 principal amount of such Bonds is payable at stated maturity (December 1, 2021).

Bonds maturing December 1, 2023 are subject to mandatory sinking fund redemption in part at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the redemption date, on the dates and in the respective principal amounts as follows:

<u>Redemption Date</u> (December 1)	<u>Principal Amount</u> to be Redeemed
2022	<u><u>\$340,000</u></u>

Unless otherwise called for redemption, the remaining \$360,000 principal amount of such Bonds is payable at stated maturity (December 1, 2023).

Bonds maturing December 1, 2025 are subject to mandatory sinking fund redemption in part at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the redemption date, on the dates and in the respective principal amounts as follows:

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Redemption Date (December 1)	Principal Amount to be Redeemed
2024	\$375,000

Unless otherwise called for redemption, the remaining \$385,000 principal amount of such Bonds is payable at stated maturity (December 1, 2025).

Bonds maturing December 1, 2027 are subject to mandatory sinking fund redemption in part at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the redemption date, on the dates and in the respective principal amounts as follows:

Redemption Date (December 1)	Principal Amount to be Redeemed
2026	\$400,000

Unless otherwise called for redemption, the remaining \$420,000 principal amount of such Bonds is payable at stated maturity (December 1, 2027).

Bonds maturing December 1, 2029 are subject to mandatory sinking fund redemption in part at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the redemption date, on the dates and in the respective principal amounts as follows:

Redemption Date (December 1)	Principal Amount to be Redeemed
2028	\$435,000

Unless otherwise called for redemption, the remaining \$455,000 principal amount of such Bonds is payable at stated maturity (December 1, 2029).

Bonds maturing December 1, 2032 are subject to mandatory sinking fund redemption in part at the redemption price of 100 percent of the principal amount thereof to be redeemed plus accrued interest to the redemption date, on the dates and in the respective principal amounts as follows:

Redemption Date (December 1)	Principal Amount to be Redeemed
2030	\$475,000
2031	490,000

Unless otherwise called for redemption, the remaining \$515,000 principal amount of such Bonds is payable at stated maturity (December 1, 2032).

The Bonds maturing after December 1, 2016 will be subject to optional redemption, in whole or in part, at the option of the County, in inverse order of maturity, in integral multiples of \$5,000 and by lot within a maturity, on any date, commencing June 1, 2017 at the redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the redemption date.

Principal and interest requirements to retire the 2007 Various Purpose Bonds outstanding at December 31, 2008 are as follows:

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Year Ending December 31	Sanitary Sewer District 2 Serial and Term Bonds		Water Works 3 Serial and Term Bonds	
	Principal	Interest	Principal	Interest
2009	\$100,000	\$162,544	\$105,000	\$170,469
2010	105,000	158,544	105,000	166,269
2011	110,000	154,344	110,000	162,069
2012	110,000	149,944	120,000	157,669
2013	115,000	145,544	120,000	152,869
2014-2018	655,000	647,020	690,000	679,595
2019-2023	805,000	492,220	850,000	516,395
2024-2028	985,000	317,016	1,030,000	332,792
2029-2032	945,000	99,205	990,000	104,361
Totals	<u>\$3,930,000</u>	<u>\$2,326,381</u>	<u>\$4,120,000</u>	<u>\$2,442,488</u>

**Revenue Bonds** – Belmont County has pledged future water customer revenues, net of specified operating expenses, to repay \$7,500,000 in Water Works 3 revenue bonds issued in 1992 and 1997. Proceeds from the bonds provided financing for the various Water Works 3 projects. The bonds are payable solely from water customer net revenues and are payable through 2037. Annual principal and interest payments on the bonds are expected to require less than 44 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$12,400,370. Principal and interest paid for the current year and total customer net revenues were \$450,736 and \$582,177, respectively. Mortgage revenue bonds debt service requirements to maturity are as follows:

Year Ending December 31	Water Works 3	
	Principal	Interest
2009	\$113,000	\$339,181
2010	118,000	333,260
2011	124,000	327,070
2012	130,000	320,562
2013	138,000	313,738
2014-2018	801,000	1,452,647
2019-2023	1,038,000	1,217,880
2024-2028	1,341,000	913,285
2029-2033	1,602,000	517,932
2034-2037	1,120,000	139,815
Total	<u>\$6,525,000</u>	<u>\$5,875,370</u>

The revenue bonds related bond indentures have certain restrictive covenants which principally require that bond reserve funds be maintained and charges for fees to customers be in sufficient amounts, as defined, to satisfy the obligations under the indenture agreements. In addition, special provisions exist regarding covenant violations, redemption of principal, and maintenance of properties in good condition.

**OWDA Loan** – The County entered into an OWDA Loan for a water project. The loan will be repaid from charges for services revenue in the enterprise fund. OWDA Loan debt service requirements to maturity are as follows:

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Year Ending December 31	Principal	Interest
2009	\$4,109	\$1,491
2010	4,448	1,204
2011	4,815	891
2012	5,213	555
2013	2,712	188
Total	\$21,297	\$4,329

**Long Term Notes Payable** – At December 31, 2008, the County had an outstanding long term bond anticipation note payable that is backed by the full faith and credit of the County. A breakdown of the bond anticipation note is as follows:

\$1,800,000 issued for Sanitary Sewer District 2 improvements.

\$300,000 for Water Works 3 improvements.

This bond anticipation note was refinanced on June 9, 2009. See the Subsequent Event Note 24. The note is to be repaid through user charges from the Sanitary Sewer District 2 and Water Works 3 Funds.

**Capital Lease** – The County entered into a capital lease for copying equipment. This lease will be repaid through the Park Health Center Fund from operating revenues.

**Legal Debt Margins:**

The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to three percent of the first \$100,000,000 of the assessed valuation, plus one and one-half percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus two and one-half percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2008 are a margin on unvoted debt of \$10,407,700 and an overall debt margin of \$24,519,249.

**Conduit Debt:**

Pursuant to State Statute, various industrial revenue bonds have been issued for private industry within Belmont County. The proceeds of the industrial revenue bonds are used by the various private industries for new construction or improvements. The bonds are to be repaid by the recipients of the proceeds and do not represent an obligation of the County. As of December 31, 2008, there is \$28,875,000 in industrial revenue bond issues that have not been completely repaid of which \$15,882,683 remain outstanding.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 17 - NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2008, follows:

		Outstanding 12/31/2007	Issued	Retired	Outstanding 12/31/2008
<u>Major Special Revenue Fund:</u>					
Public Assistance	4.30%	\$200,000	\$0	\$200,000	\$0
Public Assistance	4.00%	0	180,000	0	180,000
<b>Total Major Special Revenue Funds</b>		<b>200,000</b>	<b>180,000</b>	<b>200,000</b>	<b>180,000</b>
<u>Non Major Special Revenue Fund:</u>					
Common Pleas Court Computer	4.02%	80,000	0	80,000	0
<b>Total Non Major Special Revenue Fund</b>		<b>80,000</b>	<b>0</b>	<b>80,000</b>	<b>0</b>
<u>Non Major Capital Projects Funds:</u>					
Road and Bridge Improvement and Repair	4.00%	2,000,000	0	2,000,000	0
Emergency Operations Center	4.02%	270,000	0	270,000	0
County Engineer Buildings	4.02%	640,000	0	640,000	0
Emergency Operations Center	2.30%	0	480,000	0	480,000
<b>Total Non Major Capital Projects Funds</b>		<b>2,910,000</b>	<b>480,000</b>	<b>2,910,000</b>	<b>480,000</b>
<b>Total All Funds</b>		<b>\$3,190,000</b>	<b>\$660,000</b>	<b>\$3,190,000</b>	<b>\$660,000</b>

All of the notes are bond anticipation notes and are backed by the full faith and credit of Belmont County and have maturity dates of one year or less, and no long term financing arrangements have been made for these notes. The Public Assistance Fund note will be repaid through state grant revenue. The Emergency Operations Center note will be repaid through general County revenues.

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**NOTE 18 – INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS**

Interfund balances at December 31, 2008, consist of the following individual interfund receivables and payables:

Interfund Payable	Interfund Receivable				
	Major Funds			Other	
	General	Water Works 3	Nonmajor Governmental	Other Enterprise	Total
Major Funds:					
General Fund	\$0	\$1,626	\$0	\$0	\$1,626
Park Health	130,000	0	0	0	130,000
Other Nonmajor Governmental	23,520	0	20,377	0	43,897
Other Enterprise	0	447,200	0	200,000	647,200
<b>Total All Funds</b>	<b>\$153,520</b>	<b>\$448,826</b>	<b>\$20,377</b>	<b>\$200,000</b>	<b>\$822,723</b>

The balance due to the Water Works 3 Fund that is included in the other enterprise funds column above includes loans made to provide working capital for operations; the entire balance is scheduled to be collected within one year.

The remaining interfund receivables/payables are due to time lags between the dates interfund goods and services are provided, transactions recorded in the accounting system, and payments between funds were made. All of these amounts are expected to be received within one year.

Interfund transfers for the year ended December 31, 2008 consisted of the following:

<u>Transfer from</u>	Transfers to			
	Major Funds		Other	
	Public Assistance	Sanitary Sewer 2	Nonmajor Governmental	Total
General Fund	\$363,712	\$48,374	\$76,881	\$488,967
Infrastructure Fund		230,734		230,734
Other Nonmajor Governmental	0	0	2,071,104	2,071,104
<b>Total All Funds</b>	<b>\$363,712</b>	<b>\$279,108</b>	<b>\$2,147,985</b>	<b>\$2,790,805</b>

Transfers were used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move receipts restricted to debt service from the funds collecting the receipts to the Debt Service Fund as debt service payments come due, and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Belmont County receipts the FEMA revenue in the FEMA Special Revenue Fund and transfers amounts to the fund that made the expenditures. Due to a shortfall in revenue for the Sanitary Sewer 2 Fund the Infrastructure Fund transferred revenue to supplement the debt service payments on a general obligation bond issue.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 19 - JOINT VENTURE**

*Belmont-Harrison Juvenile District (District)*

The Belmont-Harrison Juvenile District is jointly operated by Belmont and Harrison Counties for the purpose of providing a safe, humane and productive environment for the youth in its care. Based upon the needs of each court-placed youth, referrals are made for appropriate delivery of medical, psychological and substance abuse services. The District is committed to the goal of rehabilitative services. The joint board of commissioners whose membership consists of the three commissioners from each participating county is responsible for providing funds to support the District and appoints the Board of Trustees upon recommendation and approval of the juvenile judge of that county of which that person is a resident. The board of trustees, consisting of four members from the Belmont County area and three from the Harrison County area, oversees and sets rules and regulations for District Programs and appoints the Director of the District. Belmont County, being the largest county, is the fiscal agent for the District. The Board exercises total control of the budgeting, appropriation, contracting and management.

Each county's contribution is based on its prior year's usage of services and is made from the General Fund. Belmont County's payment for services provided the County from the District amounted to \$655,781 or 44 percent of the District's total revenues during 2008. Continued existence of the District is dependent upon the County's continued participation; however, the County does not have an equity interest in the District. The District is not accumulating significant financial resources and is not experiencing fiscal distress that may cause an additional financial benefit to or burden on the County. The financial activity of the District is presented as an agency fund due to the County serving as fiscal agent. Complete financial statements can be obtained from the Belmont-Harrison Juvenile District, St. Clairsville, Ohio.

**NOTE 20 - JOINTLY GOVERNED ORGANIZATIONS**

A. *Belmont, Harrison, and Monroe Counties Cluster*

Belmont, Harrison, and Monroe Counties Cluster provide services to multi-need youth in Belmont, Harrison, and Monroe Counties. Members of the Cluster include the Belmont, Harrison, and Monroe Counties Alcohol, Drug Addiction, and Mental Health Services Board, the Children Services Board, the Belmont, Harrison, Monroe Drug and Alcohol Councils, student services, Belmont-Harrison Juvenile District, the superintendent of public instruction, and the directors of youth services, human services, and mental retardation and developmental disabilities. The operation of the Cluster is controlled by an advisory committee which consists of a representative from each agency. The Cluster is not dependent upon Belmont County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Cluster. In 2008, the County contributed \$209,870 to the Cluster.

B. *Bel-O-Mar Regional Council*

Bel-O-Mar Regional Council is operated as a non-profit organization formed to provide planning and administrative services to all local governments in a four county region comprised of Belmont County and three counties in West Virginia. The governing board is comprised of 58 officials from the four county service area of which four are appointed by Belmont County. The Council is not dependent upon Belmont County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Council. The County contributed \$43,675 to the Council during 2008.

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C. Mental Health and Recovery Board

The Board is responsible for delivery of comprehensive mental health and substance abuse services in Belmont, Harrison and Monroe Counties. The Board provides no direct services but contracts for their delivery. The Board's function is to assess needs, and to plan, monitor, fund and evaluate the services. The Board is managed by eighteen members, six appointed by commissioners of Belmont County, two each by commissioners of Harrison and Monroe Counties and are proportionate to population, four by the Ohio Department of Alcohol and Drug Addiction Services and four by the Ohio Department of Mental Health. Each participating county's influence is limited to the number of members each appoints to the board. The Board exercises total control of the budgeting, appropriation, contracting and management.

Contributions of \$1,003,571 were provided to the Board by Belmont County during 2008. This represents approximately 12 percent of the Board's revenue. The remaining revenues are provided by levies from other member counties, and state and federal grants awarded to the multi-county board. Since Belmont County serves as the fiscal agent for the Board, the financial activity of the Board is presented as an agency fund. Continued existence of the Board is not dependent on the County's continued participation, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Board.

D. Oakview Juvenile Residential Center

The Oakview Juvenile Residential Center is a jointly governed organization among Belmont, Harrison, Guernsey, Monroe, Jefferson, and Noble Counties. The Center was formed to operate a regional juvenile rehabilitation facility for the use of member counties, and to house and treat adjudicated non-violent felony offenders. The facility is operated and managed by Oakview Juvenile Residential Center. The participating entities created a Judicial Rehabilitation Board the members of which are made-up of the juvenile judges of each participating county who determine the policy.

A Board of Trustees has been created whose members are appointed by the Judicial Rehabilitation Board of which Belmont and Jefferson Counties have three appointees, Guernsey County has two appointees, and Harrison, Monroe and Noble counties each have one appointee. The facility is located on property now owned by Belmont County. Policies, procedures and the operating budget are approved by the Judicial Rehabilitation Board. The Board is not dependent upon Belmont County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Board. Since Belmont County serves as the fiscal agent for the Board, the financial activity of the Board is presented as an agency fund.

E. Area Office on Aging

The Area Office on Aging is a regional council of governments that assists nine counties, including Belmont County, in providing services to senior citizens in the Council's service area. The Council is governed by a board of directors comprised of one representative appointed by each participating county. The board has total control over budgetary, personnel and all other financial matters. The Area Office on Aging receives Title III monies to be used for programs within the member counties. A local not-for-profit corporation (The Belmont Senior Services, Inc.) receives revenue from a one-half mill tax levy. These revenues and related expenditures are reported in the In-Home Care Levy Fund of the County's financial statements. The continued existence of the Council is not dependent on the County's continued participation and the County has no equity interest in or financial responsibility for the Council. The Council has no outstanding debt.



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*F. Ohio Mid-Eastern Governments Association (OMEGA)*

OMEGA is a ten-county regional council of governments comprised of Belmont, Carroll, Coshocton, Columbiana, Guernsey, Harrison, Holmes, Jefferson, Muskingum, and Tuscarawas Counties. OMEGA was formed to aid and assist the participating counties and political subdivisions within the counties in the application of Appalachian Regional Commission and Economic Development grant monies. OMEGA is governed by a sixteen member executive board comprised of members appointed from each participating county and the cities within each county. City membership is voluntary. The board has total control over budgeting, personnel, and financial matters. Each member currently pays a per capita membership fee based upon the most recent United States census. During 2008, OMEGA received \$9,450 from Belmont County. The continued existence of OMEGA is not dependent on the County's continued participation and the County does not have an equity interest in or financial responsibility for OMEGA. OMEGA has no outstanding debt.

*G. Jefferson-Belmont Regional Solid Waste Authority*

The Jefferson-Belmont Regional Solid Waste Authority is a jointly governed organization between Jefferson and Belmont Counties. The Authority, formed to provide solid waste services to the two participating counties, is governed by a fourteen member board of directors of which one commissioner from Belmont County is a member. The Authority is not dependent on Belmont County for its continued existence, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Authority. The County contributed \$1,460 of fees levied on residents of Belmont County to the Authority during 2008.

*H. South Eastern Narcotics Team (SENT)*

SENT is a multi-jurisdictional drug task force with the primary goal of combating major narcotic traffickers in Belmont, Carroll, Guernsey, Harrison, Monroe, and Tuscarawas Counties. It is jointly governed among the participating counties and cities. A grant is received from the State of Ohio of which the participating entities must match 25 percent. Of the 32 members, the County appoints two. Each member's control over the operation of SENT is limited to its representation of the Board. In 2008, the County did not contribute to SENT.

*I. Belmont County Family and Children First Council*

The Belmont County Family and Children First Council is a jointly governed organization created under Ohio Revised Code Section 121.37. The Council is made up of the following members: Director of the Belmont-Harrison-Monroe Counties Mental Health and Recovery Board; Director of the Belmont County Community Mental Health Services Board; Health Commissioner of the Belmont County Health Department; Director of the Belmont County Department of Job and Family Services; Director of the Children Services Department; Superintendent of the Belmont County Board of Developmental Disabilities; the Belmont County Juvenile Court Judge; Superintendent of St. Clairsville-Richland City Schools; Superintendent of Bridgeport Exempted Village Schools; Mayor of the City of Martins Ferry; two representatives of the City of St. Clairsville; Chair of the Belmont County Commissioners; State Department of Youth Services Regional representative; representative from the County Head Start Agencies; a representative of the County's early intervention collaborative established pursuant to the federal early intervention program operated under the "Individuals with Disabilities Education Act of 2004"; and at least three individuals representing the interests of families in the County. When possible, the number of members representing families shall be equal to twenty percent of the Council's remaining membership. In 2008, the County made no contributions to the Council. Continued existence of the Council is not dependent on the County's continued participation, no equity interest exists, and no debt is outstanding.

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*J. Eastern Ohio Correction Center*

The Eastern Ohio Correction Center operates under the direction of a Judicial Advisory Board of Directors comprised of a Common Pleas judge from Carroll, Guernsey and Harrison Counties, and two judges from Belmont, Columbiana, and Jefferson Counties. The Center is governed by a Facility Governance Board comprised of nine members, six of which are appointed by the Judicial Advisory Board, one appointed by the Columbiana County Board of Commissioners and one appointed by the Jefferson County Board of Commissioners, with the remaining member being appointed by the remaining Counties in alphabetical order. Each member's control over the operation of the commission is limited to its representation on the board. The continued existence of the Center is not dependent on Jefferson County, no debt exists, and the County does not have an equity interest in or a financial responsibility for the Center. Jefferson County serves as the fiscal agent for the Center, and the activity of the Center is presented on the financial statements as an agency fund. The County did not contribute financially to the center in 2008.

*K. Buckeye Hills Resource Conservation and Development Council (RC&D)*

RC&D is a 501 (c ) (3) non-profit entity, serving a ten county region in southeastern Ohio including Athens, Belmont, Fairfield, Hocking, Meigs, Monroe, Morgan, Noble, Perry, and Washington Counties. The Council was created to identify and solve problems in rural communities including human, economic, natural resources and environmental issues. The RC&D is sponsored by the Boards of County Commissioners and the Soil and Water Conservation Districts in the ten counties, along with the Muskingum Watershed Conservancy District and the Rush Creek Conservancy District. The governing body of RC&D is the Executive Council, made up of 32 members which include three representatives from each county and one representative from each conservancy district. The Council has total control over budgeting, personnel, and all other financial matters. The continued existence of the Project is not dependent on Belmont County, no debt exists, and the County does not have an equity interest in or a financial responsibility for the RC&D.

*L. Belmont, Carroll, Harrison, and Jefferson Counties Council of Governments*

The Belmont, Carroll, Harrison, and Jefferson Counties Council of Governments was created to establish the operating and administrative procedures and to direct funding within the Workforce Investment Area as required by the Workforce Investment Act of 1998. The Council of Governments is comprised of four voting members, one designated from each County, each of whom shall be a duly elected County Commissioner, and may include ex-officio members, representatives from the Department of Job and Family Services of the member counties, and the Chairperson of the Workforce Investment Board. During 2008, the County made no contributions to the Council.

**NOTE 21 - RELATED ORGANIZATIONS**

*A. Belmont Metropolitan Housing Authority*

The Belmont Metropolitan Housing Authority was established to provide adequate public housing for low income individuals and was created pursuant to Ohio Revised Code Section 3735.27. The Authority is operated by a five member board. Two members are appointed by the mayor of the largest city in the County, one member is appointed by the probate court judge, one member is appointed by the common pleas court judge, and one member is appointed by the County commissioners. The Authority receives funding from the Federal Department of Housing and Urban Development. The Authority sets its own budget and selects its own management, and the County is not involved in the management or operation. The County is not financially accountable for the Authority.

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*B. Belmont Park District*

The three Park District Commissioners are appointed by the Probate Judge of the County. The Park District hires and fires its own staff and does not rely on the County to finance deficits. The County is not financially accountable for the Park District nor is the Park District financially dependent on the County. The Park District serves as its own budgeting, taxing and debt issuance authority. During 2008, the Park District received \$31,805 from local government monies.

*C. The Belmont County Regional Airport Authority*

The Belmont County Airport Authority (the Airport Authority) was created by a resolution of the County Commissioners under the authority of Section 308.3 of the Ohio Revised Code on December 27, 2007. The Airport Authority is governed by a five member board of trustees appointed by the County Commissioners and two appointed by the Village of Barnesville. The Board of Trustees has the authority to exercise all of the powers and privileges provided under the law. These powers include the ability to sue or be sued in its corporate name, the power to establish and collect and collect rates, rentals, and other charges, the authority to acquire, construct, operate, manage and maintain airport facilities, the authority to buy and sell real and personal property, and the authority to issue debt for acquiring or constructing any facility or permanent improvement.

The County is not financially accountable for the Airport Authority nor is the Airport Authority financially dependent on the County.

**NOTE 22 - PUBLIC ENTITY POOLS**

*A. County Risk Sharing Authority (CORSA)*

The County Risk Sharing Authority, Inc. (CORSA) is a public entity shared risk pool among sixty counties in Ohio. CORSA was formed as an Ohio non-profit corporation for the purpose of establishing the CORSA Insurance/Self-Insurance Program, a group primary and excess insurance/self-insurance and risk management program. Member Counties agree to jointly participate in coverage of losses and pay all contributions necessary for the specified insurance coverages provided by CORSA. These coverages include comprehensive general liability, automobile liability, certain property insurance and public officials' errors and omissions liability insurance.

Each member County has one vote on all matters requiring a vote, to be cast by a designated representative. The affairs of the Corporation are managed by an elected board of not more than nine trustees. Only county commissioners of member Counties are eligible to serve on the board. No county may have more than one representative on the board at any time. Each member County's control over the budgeting and financing of CORSA is limited to its voting authority and any representation it may have on the board of trustees. CORSA has issued certificates of participation in order to provide adequate cash reserves. The certificates are secured by the member Counties' obligations to make coverage payments to CORSA. The participating counties have no responsibility for the payment of certificates. The County does not have an equity interest in or a financial responsibility for CORSA. The County's payment for insurance to CORSA in 2008 was \$434,491.

*B. County Commissioners Association of Ohio Workers' Compensation Group Rating Plan*

The County is participating in a group rating plan for workers' compensation as established under Section 4123.29 of the Ohio Revised Code. The County Commissioners Association Service Corporation (CCAOSC) was established through the County Commissioners Association of Ohio (CCAO) as a group purchasing pool.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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A group executive committee is responsible for calculating annual rate contributions and rebates, approving the selection of a third party administrator, reviewing and approving proposed third party fees, fees for risk management services and general management fees, determining ongoing eligibility of each participant and performing any other acts and functions which may be delegated to it by the participating employers. The group executive committee consists of seven members. Two members are the president and treasurer of CCAOSC; the remaining five members are representatives of the participants. These five members are elected for the ensuing year by the participants at a meeting held in the month of December each year. No participant can have more than one member of the group executive committee in any year, and each elected member shall be a County Commissioner.

**NOTE 23 - FOOD STAMPS**

The County's Department of Job and Family Services distributes, through a contracting issuance center, federal food stamps to entitled recipients within Belmont County. The receipt and issuance of the stamps have the characteristics of a federal grant. However, the Department of Job and Family Services merely acts in an intermediary capacity. Therefore, the inventory value of these stamps is not reflected in the accompanying financial statements, as the only economic interest related to these stamps rests with the ultimate recipient.

**NOTE 24 – CONTINGENCIES/SUBSEQUENT EVENTS**

**Grants** - The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Commissioners believe such disallowances, if any, will be immaterial.

**Litigation** - The County is party to legal proceedings. The County is of the opinion that ultimate disposition of claims will not have a material effect, if any, on the financial condition of the County.

**Notes Payable** - On June 9, 2009 the County refinanced the \$1,800,000 Sanitary Sewer District 2 and the \$300,000 Water Works 3 bond anticipation note payable in the amount of \$2,100,000 at an interest rate of 2.75 percent. The note was issued to refinance water and sewer projects. The refinanced notes were issued as twelve month bond anticipation notes and mature on June 9, 2010. These notes are intended to be repaid through enterprise fund user charges in the Sanitary Sewer District 2 and Water Works 3 Enterprise Funds.

**Park Health Center** - On December 23, 2008, the County Commissioners adopted a resolution awarding a bid for the lease/sale of Park Health Center to Park Health Realty, LLC and DC Healthcare Enterprises, LLC. Subsequent to the original resolution, there have been numerous resolutions passed regarding the pending lease/sale. As of the date of the financial statements the lease/sale is still pending.

**Port Authority** - The Belmont County Commissioners on May 28, 2009 passed a Resolution to allow the Port Authority to draw upon \$750,000 from the County Infrastructure Fund to cover the initial expenditures for the industrial park. Once the grant funding is received from the State, the County funds will be reimbursed.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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**NOTE 25 - RELATED PARTY TRANSACTIONS**

During 2008, Belmont County provided facilities, certain equipment, transportation and salaries for administration, implementation and supervision of its programs to Belco Works, Inc. Belco Works, Inc., a discretely presented component unit of Belmont County, reported \$189,126 for such contributions. Belco Works, Inc., recorded operating revenues and operating expenses at cost or fair value as applicable, to the extent the contribution is related to the vocational purpose of Belco Works, Inc.

Also, during 2008, Belmont County provided a total of \$186,202, with \$48,985 being provided by the Department of Job and Family Services, and the remainder of \$137,217 being provided from general County revenues for the operation of the Port Authority. Additionally, the County provides office space as well as a vehicle to the Authority.

**NOTE 26 – COMPONENT UNIT - BELCO WORKS, INC.**

**A. NATURE OF ORGANIZATION**

Belco Works, Inc. (Belco) is a non-profit organization (formerly known as Belco Crafts, Inc), which provides meaningful employment and training opportunities to adults with disabilities. A self-appointing Board of Directors operates Belco Works, Inc. The workshop, under a contractual agreement with the Belmont County Board of Developmental Disabilities, provides sheltered employment for mentally retarded or handicapped adults in Belmont County.

Based on the significant services and resources provided by Belmont County to Belco and that the sole purpose of the workshop is to provide assistance to the mentally retarded or handicapped adults of Belmont County, it was determined that Belco should be presented as a component unit on the financial statements of Belmont County.

**B. SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting** - The financial statements of Belco have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recognized when earned, and expenses are recognized when incurred.

**Basis of Presentation** - The accompanying financial statements have been prepared in conformity with the disclosure and display requirements of the Financial Accounting Standards Board (FASB) as set forth in Statement of Financial Accounting Standard No. 117, Financial Statements of Not-for-Profit organizations, dated June 1993.

Revenues are recorded as increases in unrestricted net assets unless donor imposed restrictions limit the use to a specific purpose. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by specific donor stipulations or by law. Expirations of temporary restrictions on net assets (e.g., a donor stipulation has been met) are reported as reclassifications between applicable classes of net assets in the accompanying statements of activities.

**Accounts Receivable** - Accounts receivable are considered to be fully collectible, accordingly, no allowance for doubtful accounts is required. If amounts become uncollectible, they will be charged to operations when that determination is made.

**Inventory** - Inventory is stated at the lower of cost or market.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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Cash and Cash Equivalents - For purposes of the statement of cash flows, Belco Works, Inc. considers all short-term debt securities purchased with maturity of three months or less to be cash equivalents.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investments - Belco investments are presented in accordance with SFAS No. 124, Accounting for Certain Investments Held by Not-for-Profit Organizations. Under SFAS No. 124, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

**C. RESTRICTED CASH AND CASH EQUIVALENTS**

Certain checking accounts contain funds that are restricted to client activities, events, or projects. The funds cannot be used for the operations of Belco Works, Inc.

**D. RELATED PARTY TRANSACTION**

Belco receives contributions from the Belmont County Board of Developmental Disabilities for facilities, certain equipment, transportation and salaries for administration, and implementation and supervision of its programs. These in-kind contributions are reflected as sales and cost of sales at the value calculated by the County Board.

**E. CONCENTRATION OF CREDIT RISK**

As noted above, Belco receives a substantial amount of support from the Belmont County Board of Developmental Disabilities. A significant reduction in the level of this support, if this were to occur, may have an effect on Belco's programs and activities. Effective January 1, 2009 Belco Works, Inc. will no longer be receiving subsidy from the Belmont County Board of Developmental Disabilities and will operate as a stand-alone non-profit organization.

At year-end 2008 and 2007, the carrying amounts of Belco's deposits were \$1,133,674 and \$928,681 respectively. The year-end 2008 and 2007 bank balances were \$1,361,803 and \$953,825. For the years ended December 31, 2008 and 2007 bank balances of \$250,000 and \$100,000 respectively were covered by federal depository insurance (FDIC). For the year ended December 31, 2007 \$1,000,000 was collateralized by securities held by the pledging financial institution in Belco's name and \$0 was considered uninsured. For the year ended December 31, 2008 \$916,693 was considered uninsured. Management believes the credit risk related to these deposits is minimal. Belco holds certificates of deposit totaling \$469,409 at December 31, 2008 and \$260,042 at December 31, 2007.

**F. HEALTH INSURANCE**

During the year ending December 31, 2006, Belco Works, Inc. elected to terminate its self-insured health insurance plan for eligible employees. As of December 31, 2007 all outstanding claims have been paid. An HMO plan administered by a local provider now covers all eligible full-time employees. Employees contribute 13% of the monthly premium and Belco Works, Inc. contributes the additional 87%.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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**G. COMPENSATED ABSENCES**

Belco's policy permits employees to accumulate personal leave time, which will be paid upon termination. A liability for compensated absences is recorded for personal leave balances accumulated by employees.

**H. RETIREMENT BENEFITS**

Belco Works, Inc. administers a 403(b) Plan for the benefit of its employees. The plan is available to all full-time staff members. The Plan is funded through contributions of the employees. The employer does not make contributions.

**I. CAPITAL ASSETS**

Under provisions of the agreement with the Belmont County Board of Developmental Disabilities, most capital assets necessary for the program are owned by the Board and are used by Belco without charge. Property and equipment owned by Belco is stated at cost. Depreciation is computed using the straight-line method. Depreciation expense for 2008 was \$51,675.69 and \$64,609.95 for 2007.

A summary of assets at December 31 is as follows:

	<u>2008</u>	<u>2007</u>
Auto and trucks	\$ 592,978.75	\$ 585,253.75
Equipment	<u>357,519.28</u>	<u>325,599.24</u>
Total	950,498.03	910,852.99
Less accumulated depreciation	<u>(790,608.52)</u>	<u>(738,932.83)</u>
Net capital assets	<u>\$ 159,889.51</u>	<u>\$ 171,920.16</u>

A summary of changes in capital assets during 2008 follows:

	<u>Balance</u> <u>January 1, 2008</u>	<u>Additions</u>	<u>Disposals</u>	<u>Balance</u> <u>December 31, 2008</u>
Auto and trucks	\$ 585,253.75	\$ 7,725.00	\$ -0-	\$ 592,978.75
Equipment	<u>325,599.24</u>	<u>31,920.04</u>	<u>-0-</u>	<u>357,519.28</u>
Total	<u>\$ 910,852.99</u>	<u>\$ 39,645.04</u>	<u>\$ -0-</u>	<u>\$ 950,498.03</u>

**J. NOTE RECEIVABLE**

On December 31, 2005, Belco entered into a \$120,000, 4.262% note receivable agreement for the sale of Paramount Support Services' assets. The note is to be paid in twenty-four monthly installments of \$5,225, including \$225 of interest. As of December 31, 2008 and 2007 the outstanding balance was \$0 and \$20,000, respectively.

**K. INCOME TAX STATUS**

Belco Works, Inc. is a not-for-profit corporation organized and operated exclusively as a sheltered workshop for disabled individuals within the meaning of Section 501 (c) (3) of the U.S. Internal Revenue Code and classified by the Internal Revenue Service as an other than private foundation. Therefore, no liability for income taxes is reflected in the accompanying financial statements.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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**M. INVESTMENTS**

Belco Works, Inc., has adopted Statement of Financial Accounting Standards (SFAS) No. 124, "Accounting for certain investments held by Not-for-Profit Organization" which provides guidance for all non-profit organizations. SFAS No. 124 requires organizations to report investments in equity securities with readily determinable fair market values and investments in debt securities in the statement of financial position at fair market value and the realized and unrealized gains and losses in the statement of activities.

	December 31, 2008	
	Cost	Market Value
Investments	\$750,011.25	\$750,594.50

Investment income (loss) at December 31, 2008 consisted of the following items:

	2008
Interest and Dividends	\$ -0-
Realized and Unrealized Gain (Loss)	583.25
	\$ 583.25

**NOTE 27 – COMPONENT UNIT – BELMONT COUNTY PORT AUTHORITY**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Description of the Entity**

The Belmont County Port Authority, Belmont County, Ohio (the Port Authority), is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Port Authority operates under the direction of a five member Board of Directors. The Board is comprised of five members appointed by the Belmont County Board of Commissioners. The Port Authority is authorized to purchase, construct, sell, lease and operate facilities within its jurisdiction as enumerated in Ohio Revised Code Sections 4582.01 through 4582.20.

The Port Authority's management believes these financial statements present all activities for which the Port Authority is financially accountable.

**B. Basis of Accounting**

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred.

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

**C. Cash and Investments**

Investments held by trustees are reported as assets. Accordingly, purchases of investments are not recorded as disbursements, and sales of investments are not recorded as receipts. Gains or losses at the time of sale are recorded as receipts or disbursements, respectively.



**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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Beginning July 1, 2005, Belmont County Auditor acts as the fiscal agent for the Port Authority. The County Treasurer is custodian for this cash and the Port Authority's assets are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount.

**D. Budgetary Process**

The Ohio Revised Code only requires that an operating budget be prepared each year.

**E. Property, Plant and Equipment**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

**F. Accumulated Leave**

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Port Authority's basis of accounting.

**2. EQUITY IN CASH AND INVESTMENTS**

The Ohio Revised Code prescribes allowable deposits and investments.

**Deposits with Fiscal Agent:** At December 31, 2008, the Port Authority had cash and investments with a carrying amount of \$32,071, which is included in and collateralized with Belmont County's cash management pool.

**3. OPERATING SUBSIDIES AND OTHER GRANTS**

The Port Authority received operating subsidies from Belmont County Department of Jobs and Family Services and the Belmont County Commissioners.

**4. RETIREMENT SYSTEMS**

The Port Authority's employees belong to the Public Employees Retirement System (PERS) of Ohio. PERS is a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including postretirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 2008 members of PERS contributed 10.0 percent of their gross salaries. The Port Authority contributed an amount equal to 14.0 percent of participants' gross salaries. Belmont County serves as the Port Authority's fiscal agent and is responsible for paying contributions. Belmont County has paid all contributions required through December 31, 2008.

**5. CONTINGENT LIABILITIES**

Amounts received from grantor agencies are subject to audit and adjustment by the grantor. Any disallowed costs may require refunding to the grantor. Amounts which may be disallowed, if any, are not presently determinable. However, based on prior experience, management believes such refunds, if any, would not be material.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2008**

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**6. SUBSEQUENT EVENTS**

County Commissioners indicated an initial \$100,000 will be used to purchase the first 200 acres of land off Ohio Route 800, just west of Barnesville and south of Interstate 70, where the Industrial Park is being developed. The discounted price for the land offered by Oxford Mining Company is serving as the local match for the grant funding. The County will have the opportunity to purchase an additional 625 acres there in the future.

The Ohio Department of Development (ODOD) awarded the Port Authority an Industrial Site Improvement Fund grant in the amount of \$175,000 and a Roadwork Development Grant ECDD 08-321, in the amount of \$575,000 for the Eastern Ohio Regional Industrial Park. The project would involve the construction of a 3,000 foot roadway to the Eastern Ohio Regional Industrial Park. Completion date is November 2009 or the approval by ODOD of an extension. The Belmont County Commissioners on May 28, 2009 passed a Resolution to allow the Port Authority to draw upon \$750,000 from the County Infrastructure Fund to cover the initial expenditures for the industrial park. Once the grant funding is received from the state, the County funds will be reimbursed.

**COMBINING STATEMENTS  
AND  
INDIVIDUAL FUND SCHEDULES**

**Belmont County, Ohio  
Fund Descriptions –  
Nonmajor Governmental Funds**

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**NonMajor Special Revenue Funds:**

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. The following is a description of the County's nonmajor special revenue funds:

Other Special Revenue Fund – To account for monies received by the County for fees, licenses and permits, fines and forfeitures, and federal and state sources which are used to support various programs.

Law Enforcement Fund – To account for monies received from grants, fines, court fees and revenues derived from private escort work used for alcohol and drug addiction treatment programs and for court appointed guardians for indigents.

Road and Bridge Fund – To account for revenues received from a portion of the one half of one percent piggyback sales tax. Expenditures are for the repair and paving of County roads.

Emergency 911 Fund – To account for revenue derived from a County tax levy used for the implementation and operation of a 911 system.

Lodging Excise Tax Fund – To account for revenues generated by a three percent excise tax. The money is used to promote tourism in the County.

Motor Vehicle and Gasoline Tax Fund – To account for revenues derived from motor vehicle licenses, gasoline taxes, and interest income. This money is used for road and bridge repairs and operating costs of the County Engineer.

Juvenile Court Fund – To account for state grants, fees and donations used to provide services and community treatment to juvenile offenders.

Mental Health Fund – To account for property tax revenue and federal and state grants used by the Belmont-Harrison-Monroe Counties Mental Health and Recovery Board.

In-Home Care Levy Fund – To account for revenue derived from a County levy used for providing transportation, nutrition and in-home services to elderly residents who are frail and/or handicapped.

Children Services Fund – To account for monies received from property taxes, federal and state grants, support collections, the Veterans Administration and Social Security. The revenue is to be used for foster homes, emergency shelters, medical treatment, school supplies, counseling and parental training.

County Courts Fund – To account for monies received through court fines and fees which are used for court expenses, enforcing laws, and other judicial programs and issues.

Commissioners CDBG Fund – To account for revenue from the Federal Department of Housing and Urban Development. The Bel-O-Mar Regional Council administers these funds for Belmont County.

Federal Emergency Management Assistance Fund – To account for Federal grant monies used to assist local governments in disaster assistance.

(Continued)

**Belmont County, Ohio**  
**Fund Descriptions –**  
**Nonmajor Governmental Funds (Continued)**

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Hazard Mitigation Fund – To account for Federal grant revenue to be used to acquire and demolish residential homes in the Neff’s area that were significantly damaged by flooding.

**Nonmajor Debt Service Fund:**

The Debt Service Fund is used to account for the accumulation of resources for, and the payment of, principal and interest and fiscal charges on general long-term obligations.

**Nonmajor Capital Projects Funds:**

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds). The following is a description of the County’s capital projects funds:

Permanent Improvement Fund – To account for grants, local funds, property taxes and general fund transfer which are used to finance various projects in the County.

Road and Bridge Improvement and Repair Fund - To account for note proceeds used for repair and improvements.

Satellite Building Construction Fund – To account for grant money and note proceeds used for the purchase and furnishing of buildings for two satellite offices of the Department of Job and Family Services.

Issue II Fund – To account for State grants and the local matching share for various infrastructure projects within the County.

**Belmont County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2008**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$6,962,500	\$70,538	\$1,804,302	\$8,837,340
Investments in Segregated Accounts	20,592	0	0	20,592
Accounts Receivable	7,763	0	0	7,763
Intergovernmental Receivable	5,266,512	0	0	5,266,512
Permissive Sales Tax Receivable	15,862	0	0	15,862
Materials and Supplies Inventory	309,168	0	0	309,168
Interfund Receivable	20,377	0	0	20,377
Property Taxes Receivable	2,708,193	0	0	2,708,193
Loans Receivable	380,953	0	0	380,953
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	0	154,756	154,756
<i>Total Assets</i>	<u>\$15,691,920</u>	<u>\$70,538</u>	<u>\$1,959,058</u>	<u>\$17,721,516</u>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities</u></b>				
Accounts Payable	\$283,002	\$0	\$181,521	\$464,523
Accrued Wages and Benefits Payable	64,100	0	0	64,100
Contracts Payable	0	0	4,157	4,157
Matured Severance Payable	2,482	0	0	2,482
Intergovernmental Payable	149,606	0	0	149,606
Retainage Payable	0	0	154,756	154,756
Interfund Payable	43,897	0	0	43,897
Accrued Interest Payable	0	0	4,293	4,293
Deferred Revenue	6,189,458	0	0	6,189,458
Bond Anticipation Notes Payable	0	0	480,000	480,000
<i>Total Liabilities</i>	<u>6,732,545</u>	<u>0</u>	<u>824,727</u>	<u>7,557,272</u>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	1,269,388	0	494,703	1,764,091
Reserved for Loans Receivable	380,953	0	0	380,953
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	7,309,034	0	0	7,309,034
Debt Service Funds	0	70,538	0	70,538
Capital Projects Funds	0	0	639,628	639,628
<i>Total Fund Balances</i>	<u>8,959,375</u>	<u>70,538</u>	<u>1,134,331</u>	<u>10,164,244</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$15,691,920</u>	<u>\$70,538</u>	<u>\$1,959,058</u>	<u>\$17,721,516</u>

**Belmont County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2008**

	Other Special Revenue	Law Enforcement	Emergency 911	Lodging Excise Tax	Motor Vehicle and Gasoline Tax	Juvenile Court
<b><u>Assets</u></b>						
Equity in Pooled Cash and Cash Equivalents	\$1,854,376	\$190,670	\$496,538	\$301,528	\$291,029	\$629,029
Investments in Segregated Accounts	20,592	0	0	0	0	0
Accounts Receivable	7,763	0	0	0	0	0
Intergovernmental Receivable	461,603	102,407	26,909	0	2,090,680	203,671
Permissive Sales Tax Receivable	0	0	0	0	15,862	0
Materials and Supplies Inventory	0	0	0	0	309,168	0
Interfund Receivable	0	0	0	0	12,547	0
Property Taxes Receivable	0	0	0	25,464	0	0
Loans Receivable	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$2,344,334</u>	<u>\$293,077</u>	<u>\$523,447</u>	<u>\$326,992</u>	<u>\$2,719,286</u>	<u>\$832,700</u>
<b><u>Liabilities and Fund Balances</u></b>						
<b><u>Liabilities</u></b>						
Accounts Payable	\$20,811	\$6,965	\$1,639	\$0	\$72,136	\$22,021
Accrued Wages and Benefits Payable	15,406	2,548	0	0	37,531	6,768
Matured Severance Payable	0	0	0	0	2,482	0
Intergovernmental Payable	39,125	5,788	0	0	75,700	21,087
Interfund Payable	20,520	3,000	0	0	0	7,830
Deferred Revenue	190,528	49,287	0	0	1,423,761	109,786
<i>Total Liabilities</i>	<u>286,390</u>	<u>67,588</u>	<u>1,639</u>	<u>0</u>	<u>1,611,610</u>	<u>167,492</u>
<b><u>Fund Balances</u></b>						
Reserved for Encumbrances	165,023	39,848	6,000	0	202,972	69,713
Reserved for Loans Receivable	0	0	0	0	0	0
Unreserved, Undesignated	1,892,921	185,641	515,808	326,992	904,704	595,495
<i>Total Fund Balances</i>	<u>2,057,944</u>	<u>225,489</u>	<u>521,808</u>	<u>326,992</u>	<u>1,107,676</u>	<u>665,208</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$2,344,334</u>	<u>\$293,077</u>	<u>\$523,447</u>	<u>\$326,992</u>	<u>\$2,719,286</u>	<u>\$832,700</u>

Mental Health	In-Home Care Levy	Children Services	County Courts	Commissioners CDBG	Federal Emergency Management Assistance	Hazard Mitigation	Total Nonmajor Special Revenue Funds
\$28,498	\$495,410	\$619,866	\$964,313	\$576,513	\$12,547	\$502,183	\$6,962,500
0	0	0	0	0	0	0	20,592
0	0	0	0	0	0	0	7,763
190,029	421,801	856,546	10,760	434,729	313,857	153,520	5,266,512
0	0	0	0	0	0	0	15,862
0	0	0	0	0	0	0	309,168
0	0	7,830	0	0	0	0	20,377
858,182	1,395,485	429,062	0	0	0	0	2,708,193
0	0	0	0	380,953	0	0	380,953
<u>\$1,076,709</u>	<u>\$2,312,696</u>	<u>\$1,913,304</u>	<u>\$975,073</u>	<u>\$1,392,195</u>	<u>\$326,404</u>	<u>\$655,703</u>	<u>\$15,691,920</u>
\$0	\$0	\$82,282	\$6,170	\$18,508	\$0	\$52,470	\$283,002
0	0	0	1,847	0	0	0	64,100
0	0	0	0	0	0	0	2,482
0	0	4,575	3,331	0	0	0	149,606
0	0	0	0	0	12,547	0	43,897
1,048,211	1,817,286	983,675	0	386,163	180,761	0	6,189,458
<u>1,048,211</u>	<u>1,817,286</u>	<u>1,070,532</u>	<u>11,348</u>	<u>404,671</u>	<u>193,308</u>	<u>52,470</u>	<u>6,732,545</u>
0	0	260,419	23,230	0	0	502,183	1,269,388
0	0	0	0	380,953	0	0	380,953
28,498	495,410	582,353	940,495	606,571	133,096	101,050	7,309,034
<u>28,498</u>	<u>495,410</u>	<u>842,772</u>	<u>963,725</u>	<u>987,524</u>	<u>133,096</u>	<u>603,233</u>	<u>8,959,375</u>
<u>\$1,076,709</u>	<u>\$2,312,696</u>	<u>\$1,913,304</u>	<u>\$975,073</u>	<u>\$1,392,195</u>	<u>\$326,404</u>	<u>\$655,703</u>	<u>\$15,691,920</u>



**Belmont County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2008**

	Permanent Improvement	Road and Bridge Improvement and Repair	Satellite Building Construction	Total Nonmajor Capital Projects Funds
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$1,689,295	\$111,519	\$3,488	\$1,804,302
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	154,756	0	0	154,756
<i>Total Assets</i>	<u>\$1,844,051</u>	<u>\$111,519</u>	<u>\$3,488</u>	<u>\$1,959,058</u>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities</u></b>				
Accounts Payable	\$177,021	\$4,500	\$0	\$181,521
Contracts Payable	0	0	4,157	4,157
Retainage Payable	154,756	0	0	154,756
Accrued Interest Payable	4,293	0	0	4,293
Bond Anticipation Notes Payable	480,000	0	0	480,000
<i>Total Liabilities</i>	<u>816,070</u>	<u>4,500</u>	<u>4,157</u>	<u>824,727</u>
<b><u>Fund Balances (Deficit)</u></b>				
Reserved for Encumbrances	442,284	52,419	0	494,703
Unreserved, Undesignated	585,697	54,600	(669)	639,628
<i>Total Fund Balances(Deficit)</i>	<u>1,027,981</u>	<u>107,019</u>	<u>(669)</u>	<u>1,134,331</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$1,844,051</u>	<u>\$111,519</u>	<u>\$3,488</u>	<u>\$1,959,058</u>

**Belmont County, Ohio**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2008**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$2,583,084	\$0	\$0	\$2,583,084
Lodging Taxes	320,033	0	0	320,033
Charges for Services	3,906,515	0	0	3,906,515
Licenses and Permits	560,288	0	0	560,288
Fines and Forfeitures	561,465	0	0	561,465
Intergovernmental	9,818,526	0	1,491,621	11,310,147
Interest	10,499	0	105,023	115,522
Rent	111,462	43,891	0	155,353
Other	31,686	0	85,751	117,437
<i>Total Revenues</i>	<u>17,903,558</u>	<u>43,891</u>	<u>1,682,395</u>	<u>19,629,844</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	535,801	0	0	535,801
Judicial	895,475	0	0	895,475
Public Safety	2,378,292	0	0	2,378,292
Public Works	6,086,578	0	0	6,086,578
Health	2,883,979	0	0	2,883,979
Human Services	4,345,969	0	0	4,345,969
Economic Development and Assistance	260,000	0	0	260,000
Capital Outlay	0	0	4,413,849	4,413,849
Debt Service:				
Principal Retirement	0	466,766	0	466,766
Interest and Fiscal Charges	1,965	300,502	43,058	345,525
<i>Total Expenditures</i>	<u>17,388,059</u>	<u>767,268</u>	<u>4,456,907</u>	<u>22,612,234</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>515,499</u>	<u>(723,377)</u>	<u>(2,774,512)</u>	<u>(2,982,390)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Assets	2,775	0	0	2,775
Transfers In	880,374	33,896	1,233,715	2,147,985
Transfers Out	(1,987,897)	(83,207)	0	(2,071,104)
<i>Total Other Financing Sources (Uses)</i>	<u>(1,104,748)</u>	<u>(49,311)</u>	<u>1,233,715</u>	<u>79,656</u>
Net Change in Fund Balance	(589,249)	(772,688)	(1,540,797)	(2,902,734)
<i>Fund Balances at Beginning of Year</i>	<u>9,548,624</u>	<u>843,226</u>	<u>2,675,128</u>	<u>13,066,978</u>
<i>Fund Balances at End of Year</i>	<u><u>\$8,959,375</u></u>	<u><u>\$70,538</u></u>	<u><u>\$1,134,331</u></u>	<u><u>\$10,164,244</u></u>

**Belmont County, Ohio**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2008**

	Other Special Revenue	Law Enforcement	Emergency 911	Lodging Excise Tax	Motor Vehicle and Gasoline Tax	Juvenile Court
<b>Revenues</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	320,033	0	0
Charges for Services	1,745,357	20,978	162,594	0	0	529,571
Licenses and Permits	271,713	63,336	0	0	225,239	0
Fines and Forfeitures	967	15,120	0	0	126,906	0
Intergovernmental	753,927	244,158	0	0	4,459,593	523,233
Interest	0	0	0	0	10,499	0
Rent	111,462	0	0	0	0	0
Other	8,176	19	6,895	0	6,376	1,181
<i>Total Revenues</i>	<u>2,891,602</u>	<u>343,611</u>	<u>169,489</u>	<u>320,033</u>	<u>4,828,613</u>	<u>1,053,985</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	535,801	0	0	0	0	0
Judicial	388,432	0	0	0	0	0
Public Safety	164,878	389,887	148,308	0	0	1,043,592
Public Works	1,821	0	0	0	5,356,039	0
Health	235,168	0	0	0	0	0
Human Services	1,232,896	0	0	0	0	0
Economic Development and Assistance	0	0	0	260,000	0	0
Debt Service:						
Interest and Fiscal Charges	0	0	0	0	0	0
<i>Total Expenditures</i>	<u>2,558,996</u>	<u>389,887</u>	<u>148,308</u>	<u>260,000</u>	<u>5,356,039</u>	<u>1,043,592</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>332,606</u>	<u>(46,276)</u>	<u>21,181</u>	<u>60,033</u>	<u>(527,426)</u>	<u>10,393</u>
<b>Other Financing Sources (Uses)</b>						
Sale of Assets	0	0	0	0	2,775	0
Transfers In	19,046	23,939	0	0	185,692	0
Transfer Out	0	0	0	0	(185,657)	0
<i>Total Other Financing Sources (Uses)</i>	<u>19,046</u>	<u>23,939</u>	<u>0</u>	<u>0</u>	<u>2,810</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>351,652</u>	<u>(22,337)</u>	<u>21,181</u>	<u>60,033</u>	<u>(524,616)</u>	<u>10,393</u>
<i>Fund Balances at Beginning of Year</i>	<u>1,706,292</u>	<u>247,826</u>	<u>500,627</u>	<u>266,959</u>	<u>1,632,292</u>	<u>654,815</u>
<i>Fund Balances at End of Year</i>	<u>\$2,057,944</u>	<u>\$225,489</u>	<u>\$521,808</u>	<u>\$326,992</u>	<u>\$1,107,676</u>	<u>\$665,208</u>

Mental Health	In-Home Care Levy	Children Services	County Courts	Commissioners CDBG	Federal Emergency Management Assistance	Hazard Mitigation	Total Nonmajor Special Revenue Funds
\$706,628	\$1,555,702	\$320,754	\$0	\$0	0	0	\$2,583,084
0	0	0	0	0	0	0	320,033
0	0	1,448,015	0	0	0	0	3,906,515
0	0	0	0	0	0	0	560,288
0	0	0	418,472	0	0	0	561,465
260,032	457,565	1,256,115	59,186	656,197	485,416	663,104	9,818,526
0	0	0	0	0	0	0	10,499
0	0	0	0	0	0	0	111,462
0	4,457	815	3,767	0	0	0	31,686
<u>966,660</u>	<u>2,017,724</u>	<u>3,025,699</u>	<u>481,425</u>	<u>656,197</u>	<u>485,416</u>	<u>663,104</u>	<u>17,903,558</u>
0	0	0	0	0	0	0	535,801
0	0	0	507,043	0	0	0	895,475
0	0	0	0	0	0	631,627	2,378,292
0	0	0	0	728,718	0	0	6,086,578
1,003,571	1,645,240	0	0	0	0	0	2,883,979
0	0	3,113,073	0	0	0	0	4,345,969
0	0	0	0	0	0	0	260,000
0	0	0	1,965	0	0	0	1,965
<u>1,003,571</u>	<u>1,645,240</u>	<u>3,113,073</u>	<u>509,008</u>	<u>728,718</u>	<u>0</u>	<u>631,627</u>	<u>17,388,059</u>
<u>(36,911)</u>	<u>372,484</u>	<u>(87,374)</u>	<u>(27,583)</u>	<u>(72,521)</u>	<u>485,416</u>	<u>31,477</u>	<u>515,499</u>
0	0	0	0	0	0	0	2,775
0	0	0	83,207	0	0	568,490	880,374
0	0	0	0	(568,490)	(1,233,750)	0	(1,987,897)
0	0	0	83,207	(568,490)	(1,233,750)	568,490	(1,104,748)
(36,911)	372,484	(87,374)	55,624	(641,011)	(748,334)	599,967	(589,249)
65,409	122,926	930,146	908,101	1,628,535	881,430	3,266	9,548,624
<u>\$28,498</u>	<u>\$495,410</u>	<u>\$842,772</u>	<u>\$963,725</u>	<u>\$987,524</u>	<u>\$133,096</u>	<u>\$603,233</u>	<u>\$8,959,375</u>

**Belmont County, Ohio**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended December 31, 2008**

	Permanent Improvement	Road and Bridge Improvement and Repair	Satellite Building Construction	Issue II	Total Nonmajor Capital Projects Funds
<b>Revenues</b>					
Intergovernmental	\$776,833	\$0	\$0	\$714,788	\$1,491,621
Interest	75,031	28,516	1,476	0	105,023
Other	85,751	0	0	0	85,751
<i>Total Revenues</i>	<u>937,615</u>	<u>28,516</u>	<u>1,476</u>	<u>714,788</u>	<u>1,682,395</u>
<b>Expenditures</b>					
Capital Outlay	2,931,792	767,269	0	714,788	4,413,849
Debt Service:					
Interest and Fiscal Charges	28,391	14,667	0	0	43,058
<i>Total Expenditures</i>	<u>2,960,183</u>	<u>781,936</u>	<u>0</u>	<u>714,788</u>	<u>4,456,907</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(2,022,568)	(753,420)	1,476	0	(2,774,512)
<b>Other Financing Source</b>					
Transfers In	185,657	1,048,058	0	0	1,233,715
<i>Net Change in Fund Balances</i>	(1,836,911)	294,638	1,476	0	(1,540,797)
<i>Fund Balances (Deficit) at Beginning of Year</i>	<u>2,864,892</u>	<u>(187,619)</u>	<u>(2,145)</u>	<u>0</u>	<u>2,675,128</u>
<i>Fund Balances (Deficit) at End of Year</i>	<u>\$1,027,981</u>	<u>\$107,019</u>	<u>(\$669)</u>	<u>\$0</u>	<u>\$1,134,331</u>

**Belmont County, Ohio  
Fund Descriptions –  
Nonmajor Proprietary Funds**

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**Nonmajor Enterprise Funds:**

Enterprise Funds are used to account for any activity for which a fee is charged to external users for goods and services.

Water Works 1 Fund – To account for user charges from the distribution of treated water in the Lansing Valley area. The district contracts with the Village of Bridgeport for water service. The revenue is used for operating expenses.

Sanitary Sewer District 1 Fund – To account for user charges from sanitary sewer service in the Lansing Valley area. The district has its own rate structure and contracts with the City of Bellaire for sewage treatment. Revenue is used for operating expenses.

Sanitary Sewer District 3A Fund – To account for user charges from sanitary sewer service north of St. Clairsville in the Penn Wood Estates Subdivision. The district has its own rate structure and facilities.

Sanitary Sewer District 3B Fund – To account for user charges from sanitary sewer service in the Deep Run area along County Road 2. The district has its own rate structure and contracts with the Village of Yorkville for sewage treatment. Revenue is used for operating expenses.

Sanitary Sewer District 3C Fund – To account for user charges from sanitary sewer service in the Hunters Run area. The district has its own rate structure. Revenue is used for operating expenses.

Water Works 2 Fund – To account for user charges from the distribution of treated water west of Blaine following United States Route 40 to Morristown and also the area of Wheeling Creek. The district contracts with the Water Works 3 for water service. The revenue is used for operating expenses.

**Belmont County, Ohio**  
**Combining Statement of Fund Net Assets**  
**Nonmajor Enterprise Funds**  
**December 31, 2008**

	Water Works 1	Sanitary Sewer District 1	Sanitary Sewer District 3A	Sanitary Sewer District 3B	Sanitary Sewer District 3C	Water Works 2	Total Nonmajor Enterprise Funds
<b>Assets</b>							
<b>Current Assets:</b>							
Equity in Pooled Cash and Cash Equivalents	\$124,435	\$1,676,491	\$53,042	\$24,433	\$19,791	\$841,026	\$2,739,218
Cash and Cash Equivalents in Segregated Accounts	25,234	0	0	0	0	0	25,234
Accounts Receivable	26,448	10,133	460	393	0	30,730	68,164
Materials and Supplies Inventory	0	7,357	1,262	0	0	50,624	59,243
Interfund Receivable	0	0	0	0	0	200,000	200,000
<b>Total Current Assets</b>	<b>176,117</b>	<b>1,693,981</b>	<b>54,764</b>	<b>24,826</b>	<b>19,791</b>	<b>1,122,380</b>	<b>3,091,859</b>
<b>Non-Current Assets:</b>							
<b>Restricted Assets:</b>							
Equity in Pooled Cash and Cash Equivalents	0	7,138	11,366	815	59	14,201	33,579
Nondepreciable Capital Assets	0	8,500	0	0	0	0	8,500
Depreciable Capital Assets, Net	22,007	30,283	76,677	120,711	27,503	305,092	582,273
<b>Total Non-Current Assets</b>	<b>22,007</b>	<b>45,921</b>	<b>88,043</b>	<b>121,526</b>	<b>27,562</b>	<b>319,293</b>	<b>624,352</b>
<b>Total Assets</b>	<b>198,124</b>	<b>1,739,902</b>	<b>142,807</b>	<b>146,352</b>	<b>47,353</b>	<b>1,441,673</b>	<b>3,716,211</b>
<b>Liabilities</b>							
<b>Current Liabilities:</b>							
Accounts Payable	0	43,202	75	0	0	3,300	46,577
Accrued Wages and Benefits Payable	0	1,515	420	0	0	3,427	5,362
Interfund Payable	258,030	350,000	0	0	0	39,170	647,200
Intergovernmental Payable	18,143	19,130	770	2,281	0	5,688	46,012
Current Portion of Compensated Absences Payable	0	4,038	505	0	0	5,048	9,591
<b>Total Current Liabilities</b>	<b>276,173</b>	<b>417,885</b>	<b>1,770</b>	<b>2,281</b>	<b>0</b>	<b>56,633</b>	<b>754,742</b>
<b>Long-Term Liabilities (Net of Current Portion):</b>							
Refundable Deposits Payable from Restricted Assets	0	7,138	11,366	815	59	14,201	33,579
Compensated Absences Payable	0	8,040	1,005	0	0	10,050	19,095
<b>Total Long-Term Liabilities</b>	<b>0</b>	<b>15,178</b>	<b>12,371</b>	<b>815</b>	<b>59</b>	<b>24,251</b>	<b>52,674</b>
<b>Total Liabilities</b>	<b>276,173</b>	<b>433,063</b>	<b>14,141</b>	<b>3,096</b>	<b>59</b>	<b>80,884</b>	<b>807,416</b>
<b>Net Assets</b>							
Invested in Capital Assets	22,007	38,783	76,677	120,711	27,503	305,092	590,773
Unrestricted (Deficit)	(100,056)	1,268,056	51,989	22,545	19,791	1,055,697	2,318,022
<b>Total Net Assets (Deficit)</b>	<b>(\$78,049)</b>	<b>\$1,306,839</b>	<b>\$128,666</b>	<b>\$143,256</b>	<b>\$47,294</b>	<b>\$1,360,789</b>	<b>\$2,908,795</b>

**Belmont County, Ohio**  
**Combining Statement of Revenues, Expenses,**  
**and Changes in Fund Net Assets**  
**Nonmajor Enterprise Funds**  
**For the Year Ended December 31, 2008**

	Water Works 1	Sanitary Sewer District 1	Sanitary Sewer District 3A	Sanitary Sewer District 3B	Sanitary Sewer District 3C	Water Works 2	Total Nonmajor Enterprise Funds
<b><u>Operating Revenues</u></b>							
Charges for Services	\$344,976	\$382,267	\$49,630	\$23,667	\$2,134	\$851,205	\$1,653,879
<b><u>Operating Expenses</u></b>							
Personal Services	0	84,807	29,719	4,564	0	206,430	325,520
Contractual Services	349,694	204,435	16,115	11,351	0	578,101	1,159,696
Materials and Supplies	0	52,987	3,830	115	317	40,753	98,002
Depreciation	2,482	1,427	6,000	9,990	892	15,220	36,011
<i>Total Operating Expenses</i>	352,176	343,656	55,664	26,020	1,209	840,504	1,619,229
<i>Operating Income (Loss)</i>	(7,200)	38,611	(6,034)	(2,353)	925	10,701	34,650
<b><u>Non-Operating Revenues</u></b>							
Interest	2,103	31,222	0	0	0	8,704	42,029
<i>Income (Loss) Before Contributions and Transfers</i>	(5,097)	69,833	(6,034)	(2,353)	925	19,405	76,679
Capital Contributions	1,554	165	0	0	0	5,917	7,636
<i>Change in Net Assets</i>	(3,543)	69,998	(6,034)	(2,353)	925	25,322	84,315
<i>Net Assets (Deficit) Beginning of Year</i>	(74,506)	1,236,841	134,700	145,609	46,369	1,335,467	2,824,480
<i>Net Assets (Deficit) End of Year</i>	(\$78,049)	\$1,306,839	\$128,666	\$143,256	\$47,294	\$1,360,789	\$2,908,795



**Belmont County, Ohio**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**For the Year Ended December 31, 2008**

	Water Works 1	Sanitary Sewer District 1	Sanitary Sewer District 3A	Sanitary Sewer District 3B	Sanitary Sewer District 3C	Water Works 2	Total Nonmajor Enterprise Funds
<b>Increase (Decrease) in Cash and Cash Equivalents</b>							
<b>Cash Flows from Operating Activities</b>							
Cash Received from Customers	\$345,168	\$378,585	\$49,645	\$24,148	\$2,134	\$844,680	\$1,644,360
Cash Payments for Employee Services and Benefits	0	(85,347)	(29,937)	(5,269)	0	(206,058)	(326,611)
Cash Payments for Goods and Services	(356,611)	(214,254)	(22,031)	(11,523)	(317)	(668,414)	(1,273,150)
Utility Deposits Received	0	2,409	2,600	89	82	2,479	7,659
Utility Deposits Paid	0	(1,834)	(2,318)	(112)	(23)	(2,478)	(6,765)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(11,443)</u>	<u>79,559</u>	<u>(2,041)</u>	<u>7,333</u>	<u>1,876</u>	<u>(29,791)</u>	<u>45,493</u>
<b>Cash Flows from Capital and Related Financing Activities</b>							
Payments for Capital Acquisitions	0	(8,550)	0	0	0	0	(8,550)
Tap-In Fees	1,554	165	0	0	0	5,917	7,636
<i>Net Cash Provided by (Used for) Capital and Related Financing Activities</i>	<u>1,554</u>	<u>(8,385)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,917</u>	<u>(914)</u>
<b>Cash Flows from Investing Activities</b>							
Interest	2,103	31,222	0	0	0	8,704	42,029
<i>Net Cash Provided by Investing Activities</i>	<u>2,103</u>	<u>31,222</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,704</u>	<u>42,029</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(7,786)</u>	<u>102,396</u>	<u>(2,041)</u>	<u>7,333</u>	<u>1,876</u>	<u>(15,170)</u>	<u>86,608</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>157,455</u>	<u>1,581,233</u>	<u>66,449</u>	<u>17,915</u>	<u>17,974</u>	<u>870,397</u>	<u>2,711,423</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$149,669</u>	<u>\$1,683,629</u>	<u>\$64,408</u>	<u>\$25,248</u>	<u>\$19,850</u>	<u>\$855,227</u>	<u>\$2,798,031</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>							
Operating Income (Loss)	<u>(\$7,200)</u>	<u>\$38,611</u>	<u>(\$6,034)</u>	<u>(\$2,353)</u>	<u>\$925</u>	<u>\$10,701</u>	<u>\$34,650</u>
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>							
Depreciation	2,482	1,427	6,000	9,990	892	15,220	36,011
<b>Changes in Assets and Liabilities:</b>							
(Increase) Decrease in Accounts Receivable	192	(3,682)	15	481	0	(6,525)	(9,519)
(Increase) Decrease in Materials and Supplies Inventory	0	(916)	(155)	0	0	8,779	7,708
Increase (Decrease) in Accrued Wages and Benefits Payable	0	(862)	50	(134)	0	513	(433)
Increase (Decrease) in Accounts Payable	0	43,202	(1,931)	(57)	0	1,107	42,321
Increase (Decrease) in Compensated Absences Payable	0	249	(12)	(559)	0	(311)	(633)
Increase (Decrease) in Intergovernmental Payable	(6,159)	955	(256)	(12)	0	170	(5,302)
Decrease in Interfund Payable	(758)	0	0	0	0	(59,446)	(60,204)
Increase (Decrease) in Refundable Deposits Payable	0	575	282	(23)	59	1	894
<b>Total Adjustments</b>	<u>(4,243)</u>	<u>40,948</u>	<u>3,993</u>	<u>9,686</u>	<u>951</u>	<u>(40,492)</u>	<u>10,843</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>(\$11,443)</u>	<u>\$79,559</u>	<u>(\$2,041)</u>	<u>\$7,333</u>	<u>\$1,876</u>	<u>(\$29,791)</u>	<u>\$45,493</u>

**Belmont County, Ohio**  
**Fund Descriptions –**  
**Agency Funds**

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Agency Funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations. The following is a description of the County's agency funds:

Health Fund – To account for the funds and subfunds of the Board of Health for which the County Auditor is the ex-officio fiscal agent.

Undivided Bankruptcy Fund – To account for delinquent taxes paid by Penn-Central Railroad which are awaiting distribution to appropriate parties.

Taxes Agency Fund – To account for the collection and distribution of various taxes.

Subdivision and Utility Fund – To account for taxes, shared revenues, and payments in lieu of taxes distributed to the various subdivisions within the County and County funds.

Undivided State Monies Fund - To account for State revenue from income taxes, sales taxes, corporate franchise taxes and auto license taxes which is distributed to the municipalities, townships and other local governments.

Miscellaneous Court/Safety Fund – To account for various fees and contributions to be used in connection with various court and public safety uses.

Belmont County Port Authority Fund – To account for the retention and expansion of existing companies and to encourage new development in the County.

Bid Bonds Fund – To account for revenues received from a bid bond or earnest money deposit that was received by a potential buyer of Park Health Center.

Other Agency Fund – To account for assets held by the County in a trustee capacity, or as an agent for individuals, private organizations, other governments, and/or other funds. The following funds are included:

- Belmont-Harrison Juvenile District Fund
- Ohio Elections Commission Fund
- Law Library Fund
- Soil and Conservation Special Fund
- Employee's Share Holding Account Fund
- Payroll Deductions Fund
- Mental Health Fund
- Local Emergency Planning Commission Fund
- After Care Program Oakview Rehabilitation Fund
- Americorp Oakview Juvenile Rehabilitation Fund
- Oakview Juvenile Rehabilitation Fund
- Oakview Juvenile Rehabilitation Center Fund
- Escrow Oakview Residential Center Fund
- Housing Trust Fund
- Family and Children First Fund
- Alimony and Child Support Fund
- County Home Resident Trust Fund

**Belmont County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2008**

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b>Health</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$863,152	\$1,816,893	\$1,724,073	\$955,972
Total Assets	<u>\$863,152</u>	<u>\$1,816,893</u>	<u>\$1,724,073</u>	<u>\$955,972</u>
<u>Liabilities</u>				
Undistributed Monies	\$863,152	\$1,816,893	\$1,724,073	\$955,972
Total Liabilities	<u>\$863,152</u>	<u>\$1,816,893</u>	<u>\$1,724,073</u>	<u>\$955,972</u>
<b>Undivided Bankruptcy</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$4,918	\$0	\$0	\$4,918
Total Assets	<u>\$4,918</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,918</u>
<u>Liabilities</u>				
Undistributed Monies	\$4,918	\$0	\$0	\$4,918
Total Liabilities	<u>\$4,918</u>	<u>\$0</u>	<u>\$0</u>	<u>\$4,918</u>
<b>Taxes Agency</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$2,789,991	\$46,233,266	\$46,955,349	\$2,067,908
Receivables:				
Property Taxes	52,197,643	48,347,742	52,197,643	48,347,742
Accounts	952,682	1,139,313	952,682	1,139,313
Intergovernmental	746,231	956,118	746,231	956,118
Total Assets	<u>\$56,686,547</u>	<u>\$96,676,439</u>	<u>\$100,851,905</u>	<u>\$52,511,081</u>
<u>Liabilities</u>				
Intergovernmental Payable	\$53,896,556	\$50,443,173	\$53,896,556	\$50,443,173
Undistributed Monies	2,789,991	46,233,266	46,955,349	2,067,908
Total Liabilities	<u>\$56,686,547</u>	<u>\$96,676,439</u>	<u>\$100,851,905</u>	<u>\$52,511,081</u>
<b>Subdivision and Utility</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$119,005	\$35,495,417	\$35,495,501	\$118,921
Receivables:				
Intergovernmental	709,408	767,778	709,408	767,778
Total Assets	<u>\$828,413</u>	<u>\$36,263,195</u>	<u>\$36,204,909</u>	<u>\$886,699</u>
<u>Liabilities</u>				
Intergovernmental Payable	\$709,408	\$767,778	\$709,408	\$767,778
Undistributed Monies	119,005	35,495,417	35,495,501	118,921
Total Liabilities	<u>\$828,413</u>	<u>\$36,263,195</u>	<u>\$36,204,909</u>	<u>\$886,699</u>

(Continued)

**Belmont County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds (Continued)**  
**For the Year Ended December 31, 2008**

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b><i>Undivided State Monies</i></b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$351,491	\$8,651,670	\$8,626,052	\$377,109
Receivables:				
Intergovernmental	3,040,229	2,927,137	3,040,229	2,927,137
Total Assets	<u>\$3,391,720</u>	<u>\$11,578,807</u>	<u>\$11,666,281</u>	<u>\$3,304,246</u>
<u>Liabilities</u>				
Intergovernmental Payable	\$3,040,229	\$2,927,137	\$3,040,229	\$2,927,137
Undistributed Monies	351,491	8,651,670	8,626,052	377,109
Total Liabilities	<u>\$3,391,720</u>	<u>\$11,578,807</u>	<u>\$11,666,281</u>	<u>\$3,304,246</u>
<b><i>Miscellaneous Court/Safety</i></b>				
<u>Assets</u>				
Cash and Cash Equivalents in Segregated Accounts	\$835,840	\$14,402,700	\$14,605,430	\$633,110
Receivables:				
Accounts	2,017,871	2,260,350	2,017,871	2,260,350
Total Assets	<u>\$2,853,711</u>	<u>\$16,663,050</u>	<u>\$16,623,301</u>	<u>\$2,893,460</u>
<u>Liabilities</u>				
Due To Others	\$722,200	\$436,832	\$722,200	\$436,832
Intergovernmental Payable	238,004	180,285	238,004	180,285
Undistributed Monies	1,893,507	16,045,933	15,663,097	2,276,343
Total Liabilities	<u>\$2,853,711</u>	<u>\$16,663,050</u>	<u>\$16,623,301</u>	<u>\$2,893,460</u>
<b><i>Belmont County Port Authority</i></b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$57,901	\$216,201	\$242,031	\$32,071
Total Assets	<u>\$57,901</u>	<u>\$216,201</u>	<u>\$242,031</u>	<u>\$32,071</u>
<u>Liabilities</u>				
Undistributed Monies	\$57,901	\$216,201	\$242,031	\$32,071
Total Liabilities	<u>\$57,901</u>	<u>\$216,201</u>	<u>\$242,031</u>	<u>\$32,071</u>

(Continued)

**Belmont County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds (Continued)**  
**For the Year Ended December 31, 2008**

	Balance 12/31/07	Additions	Reductions	Balance 12/31/08
<b><i>Bid Bonds Fund</i></b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$82,500	\$0	\$82,500
Total Assets	<u>\$0</u>	<u>\$82,500</u>	<u>\$0</u>	<u>\$82,500</u>
<u>Liabilities</u>				
Undistributed Monies	\$0	\$82,500	\$0	\$82,500
Total Liabilities	<u>\$0</u>	<u>\$82,500</u>	<u>\$0</u>	<u>\$82,500</u>
<b><i>Other Agency</i></b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$5,336,740	\$36,228,495	\$37,497,398	\$4,067,837
Cash and Cash Equivalents in Segregated Accounts	18,743	667,885	672,952	13,676
Total Assets	<u>\$5,355,483</u>	<u>\$36,896,380</u>	<u>\$38,170,350</u>	<u>\$4,081,513</u>
<u>Liabilities</u>				
Due To Others	\$1,418,444	\$20,770,434	\$21,395,214	\$793,664
Undistributed Monies	3,937,039	16,125,946	16,775,136	3,287,849
Total Liabilities	<u>\$5,355,483</u>	<u>\$36,896,380</u>	<u>\$38,170,350</u>	<u>\$4,081,513</u>
<b><i>Total - All Agency Funds</i></b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$9,523,198	\$128,724,442	\$130,540,404	\$7,707,236
Cash and Cash Equivalents in Segregated Accounts	854,583	15,070,585	15,278,382	646,786
Receivables:				
Property Taxes	52,197,643	48,347,742	52,197,643	48,347,742
Accounts	2,970,553	3,399,663	2,970,553	3,399,663
Intergovernmental	4,495,868	4,651,033	4,495,868	4,651,033
Total Assets	<u>\$70,041,845</u>	<u>\$200,193,465</u>	<u>\$205,482,850</u>	<u>\$64,752,460</u>
<u>Liabilities</u>				
Due To Others	\$2,140,644	\$21,207,266	\$22,117,414	\$1,230,496
Intergovernmental Payable	57,884,197	54,318,373	57,884,197	54,318,373
Undistributed Monies	10,017,004	124,667,826	125,481,239	9,203,591
Total Liabilities	<u>\$70,041,845</u>	<u>\$200,193,465</u>	<u>\$205,482,850</u>	<u>\$64,752,460</u>

**Individual Fund Schedules of Revenues,  
Expenditures/Expenses and Changes in  
Fund Balance/Equity – Budget (Non-  
GAAP Basis) and Actual**

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Property Taxes	\$2,034,202	\$2,034,202	\$0
Permissive Sales Taxes	10,381,969	10,970,485	588,516
Charges for Services	1,725,350	1,908,775	183,425
Licenses and Permits	5,000	3,625	(1,375)
Fines and Forfeitures	430,000	369,181	(60,819)
Intergovernmental	1,211,457	1,211,983	526
Interest	2,003,300	1,502,611	(500,689)
Rent	1,000	38,925	37,925
Other	50,926	102,562	51,636
<b>Total Revenues</b>	<b>17,843,204</b>	<b>18,142,349</b>	<b>299,145</b>
<b><u>Expenditures</u></b>			
<i>Current</i>			
<i>General Government -</i>			
<i>Legislative and Executive</i>			
<i>Commissioners</i>			
Personal Services	618,694	623,021	(4,327)
Materials and Supplies	173,000	205,383	(32,383)
Contractual Services	889,157	1,385,090	(495,933)
Capital Outlay	225,000	335,539	(110,539)
Other	22,088	29,573	(7,485)
<b>Total Commissioners</b>	<b>1,927,939</b>	<b>2,578,606</b>	<b>(650,667)</b>
<i>Auditor</i>			
Personal Services	821,786	758,547	63,239
Materials and Supplies	57,355	351,240	(293,885)
Contractual Services	171,500	192,000	(20,500)
<b>Total Auditor</b>	<b>1,050,641</b>	<b>1,301,787</b>	<b>(251,146)</b>
<i>Treasurer</i>			
Personal Services	306,011	305,560	451
Materials and Supplies	17,000	16,633	367
Contractual Services	1,200	1,097	103
<b>Total Treasurer</b>	<b>324,211</b>	<b>323,290</b>	<b>921</b>
<i>Prosecuting Attorney</i>			
Personal Services	581,451	580,059	1,392
Materials and Supplies	6,000	5,984	16
Contractual Services	57,852	57,852	0
Other	6,000	4,743	1,257
<b>Total Prosecuting Attorney</b>	<b>651,303</b>	<b>648,638</b>	<b>2,665</b>
<i>Budget Commission</i>			
Personal Services	7,976	7,973	3
<i>Bureau of Inspection</i>			
Contractual Services	161,098	161,098	0

(Continued)

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2008**  
**(Continued)**

	Final Budget	Actual	Variance Positive (Negative)
<i>Board of Elections</i>			
Personal Services	\$556,720	\$554,068	\$2,652
Materials and Supplies	26,000	26,693	(693)
Contractual Services	<u>236,742</u>	<u>243,594</u>	<u>(6,852)</u>
<i>Total Board of Elections</i>	<u>819,462</u>	<u>824,355</u>	<u>(4,893)</u>
<i>Maintenance and Operations</i>			
Personal Services	536,476	535,554	922
Materials and Supplies	158,238	170,692	(12,454)
Contractual Services	<u>911,027</u>	<u>940,764</u>	<u>(29,737)</u>
<i>Total Maintenance and Operations</i>	<u>1,605,741</u>	<u>1,647,010</u>	<u>(41,269)</u>
<i>Recorder</i>			
Personal Services	303,011	302,080	931
Materials and Supplies	53,595	59,619	(6,024)
Contractual Services	<u>50,000</u>	<u>137,000</u>	<u>(87,000)</u>
<i>Total Recorder</i>	<u>406,606</u>	<u>498,699</u>	<u>(92,093)</u>
<i>Insurance on Property</i>			
Contractual Service	<u>460,000</u>	<u>459,603</u>	<u>397</u>
<i>Historical Society</i>			
Contractual Services	<u>4,000</u>	<u>4,000</u>	<u>0</u>
<i>Other</i>			
Personal Services	<u>354,819</u>	<u>354,049</u>	<u>770</u>
<i>Total General Government - Legislative and Executive</i>	<u>7,773,796</u>	<u>8,809,108</u>	<u>(1,035,312)</u>
<i>General Government - Judicial</i>			
<i>Court of Appeals</i>			
Contractual Services	<u>43,280</u>	<u>42,618</u>	<u>662</u>
<i>Common Pleas</i>			
Personal Services	577,898	547,735	30,163
Materials and Supplies	32,325	28,428	3,897
Contractual Services	93,546	175,371	(81,825)
Other	<u>15,381</u>	<u>4,137</u>	<u>11,244</u>
<i>Total Common Pleas</i>	<u>719,150</u>	<u>755,671</u>	<u>(36,521)</u>
<i>Jury Commission</i>			
Personal Services	<u>1,151</u>	<u>1,151</u>	<u>0</u>
<i>Juvenile Court</i>			
Materials and Supplies	7,250	7,508	(258)
Contractual Services	<u>2,000</u>	<u>2,769</u>	<u>(769)</u>
<i>Total Juvenile Court</i>	<u>9,250</u>	<u>10,277</u>	<u>(1,027)</u>

(Continued)



**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2008**  
**(Continued)**

	Final Budget	Actual	Variance Positive (Negative)
<i>Probate Court</i>			
Personal Services	\$183,041	\$180,566	\$2,475
Contractual Services	27,500	29,654	(2,154)
<i>Total Probate Court</i>	<u>210,541</u>	<u>210,220</u>	<u>321</u>
<i>Clerk of Courts</i>			
Personal Services	341,818	341,394	424
Materials and Supplies	13,500	12,810	690
Contractual Services	200	137	63
<i>Total Clerk of Courts</i>	<u>355,518</u>	<u>354,341</u>	<u>1,177</u>
<i>County Courts</i>			
Personal Services	517,985	515,920	2,065
Materials and Supplies	54,050	60,375	(6,325)
Contractual Services	500	498	2
<i>Total County Courts</i>	<u>572,535</u>	<u>576,793</u>	<u>(4,258)</u>
<i>Public Defender</i>			
Personal Services	265,044	268,399	(3,355)
Materials and Supplies	1,000	2,435	(1,435)
Contractual Services	235,517	238,583	(3,066)
<i>Total Public Defender</i>	<u>501,561</u>	<u>509,417</u>	<u>(7,856)</u>
<i>Law Library</i>			
Personal Services	37,897	37,592	305
<i>Other</i>			
Personal Services	183,003	182,607	396
Other	21,292	4,278	17,014
<i>Total Other</i>	<u>204,295</u>	<u>186,885</u>	<u>17,410</u>
<i>Total General Government - Judicial</i>	<u>2,655,178</u>	<u>2,684,965</u>	<u>(29,787)</u>
<i>Public Safety</i>			
<i>Juvenile Probation</i>			
Personal Services	758,013	756,671	1,342
Materials and Supplies	33,700	37,065	(3,365)
Contractual Services	24,500	25,016	(516)
<i>Total Juvenile Probation</i>	<u>816,213</u>	<u>818,752</u>	<u>(2,539)</u>
<i>Coroner</i>			
Personal Services	87,624	87,218	406
Contractual Services	14,489	14,489	0
<i>Total Coroner</i>	<u>102,113</u>	<u>101,707</u>	<u>406</u>
<i>Sheriff</i>			
Personal Services	3,357,673	3,204,188	153,485
Materials and Supplies	325,964	346,056	(20,092)
Contractual Services	244,223	278,073	(33,850)
<i>Total Sheriff</i>	<u>3,927,860</u>	<u>3,828,317</u>	<u>99,543</u>

(Continued)

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2008**  
**(Continued)**

	Final Budget	Actual	Variance Positive (Negative)
<i>Disaster Services</i>			
Personal Services	\$66,346	\$66,341	\$5
Materials and Supplies	25,965	38,268	(12,303)
Contractual Services	20,779	19,290	1,489
<i>Total Disaster Services</i>	113,090	123,899	(10,809)
<i>911 Services</i>			
Personal Services	629,762	625,811	3,951
Materials and Supplies	17,000	17,996	(996)
Contractual Services	398,500	405,000	(6,500)
<i>Total 911 Services</i>	1,045,262	1,048,807	(3,545)
<i>Ambulance Service</i>			
Contractual Services	156,000	156,000	0
<i>Other</i>			
Personal Services	926,963	925,879	1,084
<i>Total Public Safety</i>	7,087,501	7,003,361	84,140
<i>Public Works</i>			
<i>Engineer</i>			
Personal Services	265,684	264,833	851
Materials and Supplies	1,500	1,572	(72)
Contractual Services	51,000	55,447	(4,447)
<i>Total Public Works</i>	318,184	321,852	(3,668)
<i>Health</i>			
<i>Clinics and Care</i>			
Personal Services	51,044	50,727	317
Materials and Supplies	3,000	3,108	(108)
Contractual Services	3,400	3,885	(485)
<i>Total Clinics and Care</i>	57,444	57,720	(276)
<i>Vital Statistics</i>			
Materials and Supplies	1,200	1,006	194
<i>Other Health</i>			
Personal Services	170,948	216,333	(45,385)
Contractual Services	314,571	314,571	0
<i>Total Other Health</i>	485,519	530,904	(45,385)
<i>Total Health</i>	544,163	589,630	(45,467)
<i>Human Services</i>			
<i>Soldier's Relief</i>			
Personal Services	45,974	47,880	(1,906)
Contractual Services	85,650	101,740	(16,090)
<i>Total Soldier's Relief</i>	131,624	149,620	(17,996)

(Continued)

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**General Fund**  
**For the Year Ended December 31, 2008**  
**(Continued)**

	Final Budget	Actual	Variance Positive (Negative)
<i>Veteran's Services</i>			
Personal Services	\$211,004	\$210,702	\$302
Materials and Supplies	8,000	7,973	27
Contractual Services	<u>10,500</u>	<u>10,354</u>	<u>146</u>
<i>Total Veteran's Services</i>	<u>229,504</u>	<u>229,029</u>	<u>475</u>
<i>Other</i>			
Personal Services	<u>24,770</u>	<u>24,717</u>	<u>53</u>
<i>Total Human Services</i>	<u>385,898</u>	<u>403,366</u>	<u>(17,468)</u>
<i>Other</i>			
<i>Other Expenditures</i>			
Contractual Services	<u>165,981</u>	<u>278,582</u>	<u>(112,601)</u>
<i>Total Expenditures</i>	<u>18,930,701</u>	<u>20,090,864</u>	<u>(1,160,163)</u>
Excess of Revenues Under Expenditures	<u>(1,087,497)</u>	<u>(1,948,515)</u>	<u>(861,018)</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Sale of Assets	36,662	36,662	0
Advance In	0	8,404	8,404
Advance Out	(21,520)	(143,520)	(122,000)
Transfers Out	<u>(457,384)</u>	<u>(455,071)</u>	<u>2,313</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(442,242)</u>	<u>(553,525)</u>	<u>(111,283)</u>
Net Change in Fund Balance	(1,529,739)	(2,502,040)	(972,301)
Fund Balance at Beginning of Year	1,464,485	1,464,485	0
Prior Year Encumbrances Appropriated	<u>2,032,015</u>	<u>2,032,015</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$1,966,761</u></u>	<u><u>\$994,460</u></u>	<u><u>(\$972,301)</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Public Assistance Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Intergovernmental	\$10,308,132	\$8,558,920	(\$1,749,212)
Interest	2,183	2,183	0
Other	1,457,214	1,994,055	536,841
Total Revenues	<u>11,767,529</u>	<u>10,555,158</u>	<u>(1,212,371)</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Human Services</i>			
<i>Public Assistance</i>			
Personal Services	7,760,930	7,537,458	223,472
Materials and Supplies	785,358	770,895	14,463
Contractual Services	4,366,127	3,438,023	928,104
Capital Outlay	254,217	180,425	73,792
Other	107,216	106,044	1,172
Total Human Services	<u>13,273,848</u>	<u>12,032,845</u>	<u>1,241,003</u>
<i>Debt Service</i>			
Principal	380,796	200,000	180,796
Interest and Fiscal Charges	11,967	10,735	1,232
Total Expenditures	<u>13,666,611</u>	<u>12,243,580</u>	<u>1,423,031</u>
Excess of Revenues Under Expenditures	<u>(1,899,082)</u>	<u>(1,688,422)</u>	<u>210,660</u>
<b><u>Other Financing Sources</u></b>			
Bond Anticipation Notes Issued	360,000	180,000	(180,000)
Transfers In	332,244	363,712	31,468
Total Other Financing Sources	<u>692,244</u>	<u>543,712</u>	<u>(148,532)</u>
Net Change in Fund Balance	(1,206,838)	(1,144,710)	62,128
Fund Balance at Beginning of Year	<u>1,206,838</u>	<u>1,206,838</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$62,128</u></u>	<u><u>\$62,128</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Developmental Disabilities Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Property Taxes	\$3,341,031	\$4,048,634	\$707,603
Charges for Services	50,000	87,502	37,502
Intergovernmental	3,608,969	4,204,815	595,846
Other	0	300	300
	<u>7,000,000</u>	<u>8,341,251</u>	<u>1,341,251</u>
Total Revenues			
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Health Services</i>			
<i>Developmental Disabilities</i>			
Personal Services	5,462,138	4,765,544	696,594
Materials and Supplies	1,434,679	1,143,839	290,840
Contractual Services	4,725,760	2,727,517	1,998,243
Capital Outlay	296,069	93,808	202,261
	<u>11,918,646</u>	<u>8,730,708</u>	<u>3,187,938</u>
Total Expenditures			
Net Change in Fund Balance	(4,918,646)	(389,457)	4,529,189
Fund Balance at Beginning of Year	6,671,495	6,671,495	0
Prior Year Encumbrances Appropriated	808,300	808,300	0
Fund Balance at End of Year	<u>\$2,561,149</u>	<u>\$7,090,338</u>	<u>\$4,529,189</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Infrastructure Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
<i>Capital Outlay</i>			
<i>Infrastructure</i>			
Capital Outlay	6,463,174	246,587	6,216,587
Debt Service			
Principal Retirement	90,000	90,000	0
Interest and Fiscal Charges	140,734	140,734	0
Total Debt Service	230,734	230,734	0
Total Expenditures	6,693,908	477,321	6,216,587
Net Change in Fund Balance	(6,693,908)	(477,321)	6,216,587
Fund Balance at Beginning of Year	6,693,908	6,693,908	0
Fund Balance at End of Year	\$0	\$6,216,587	\$6,216,587

**Belmont County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Park Health Center Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$5,721,428	\$5,619,333	(\$102,095)
Other Non-Operating Revenue	0	1,901	1,901
Total Revenues	<u>5,721,428</u>	<u>5,621,234</u>	<u>(100,194)</u>
<b><u>Expenses</u></b>			
Personal Services	3,641,143	3,634,106	7,037
Contractual Services	1,074,673	900,526	174,147
Materials and Supplies	704,635	653,123	51,512
Other	40,765	30,676	10,089
Debt Service:			
Principal Retirement	225,000	225,000	0
Interest and Fiscal Charges	126,430	126,430	0
Total Expenses	<u>5,812,646</u>	<u>5,569,861</u>	<u>242,785</u>
Net Change in Fund Equity	(91,218)	51,373	142,591
Fund Equity at Beginning of Year	<u>91,218</u>	<u>91,218</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$0</u></u>	<u><u>\$142,591</u></u>	<u><u>\$142,591</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Sanitary Sewer District 2 Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$882,780	\$1,023,883	\$141,103
Tap-In Fees	19,012	19,012	0
Interest	14,802	14,802	0
Other Non - Operating Revenue	0	1,725	1,725
Bond Anticipation Notes Issued	1,800,000	1,800,000	0
<b>Total Revenues</b>	<b>2,716,594</b>	<b>2,859,422</b>	<b>142,828</b>
<b><u>Expenses</u></b>			
Personal Services	334,402	272,520	61,882
Contractual Services	579,993	505,015	74,978
Materials and Supplies	63,813	49,287	14,526
Other Non-Operating Expenses	10,240	1,270	8,970
Other Operating Expenses	46,552	10,114	36,438
Capital Outlay	674,027	664,517	9,510
Debt Service:			
Principal Retirement	1,600,000	1,600,000	0
Interest and Fiscal Charges	173,898	173,898	0
<b>Total Expenses</b>	<b>3,482,925</b>	<b>3,276,621</b>	<b>206,304</b>
Excess of Revenues Under Expenses	(766,331)	(417,199)	349,132
Transfers In	35,416	48,374	12,958
Net Change in Fund Equity	(730,915)	(368,825)	362,090
Fund Equity at Beginning of Year	730,623	730,623	0
Prior Year Encumbrances Appropriated	857	857	0
<b>Fund Equity at End of Year</b>	<b>\$565</b>	<b>\$362,655</b>	<b>\$362,090</b>



**Belmont County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Water Works 3 Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$2,314,062	\$2,682,739	\$368,677
Tap-In Fees	23,605	23,605	0
Interest	2,283	45,963	43,680
Other Non - Operating Revenue	0	6,697	6,697
Other Operating Revenue	3,299	3,299	0
Bond Anticipation Notes Issued	300,000	300,000	0
<b>Total Revenues</b>	<b>2,643,249</b>	<b>3,062,303</b>	<b>419,054</b>
<b><u>Expenses</u></b>			
Personal Services	870,047	797,609	72,438
Contractual Services	2,921,424	990,689	1,930,735
Materials and Supplies	359,918	330,011	29,907
Other Non-Operating Expenses	34,887	6,461	28,426
Debt Service:			
Principal Retirement	1,105,736	684,795	420,941
Interest and Fiscal Charges	543,644	543,558	86
<b>Total Expenses</b>	<b>5,835,656</b>	<b>3,353,123</b>	<b>2,482,533</b>
<b>Net Change in Fund Equity</b>	<b>(3,192,407)</b>	<b>(290,820)</b>	<b>2,901,587</b>
Fund Equity at Beginning of Year	3,188,408	3,188,408	0
Prior Year Encumbrances Appropriated	8,060	8,060	0
<b>Fund Equity at End of Year</b>	<b>\$4,061</b>	<b>\$2,905,648</b>	<b>\$2,901,587</b>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Other Special Revenue Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Charges for Services	\$1,278,020	\$1,761,610	\$483,590
Licenses and Permits	252,557	278,283	25,726
Fines and Forfeitures	1,000	967	(33)
Intergovernmental	820,379	768,112	(52,267)
Rent	80,000	111,462	31,462
Other	10,058	8,176	(1,882)
<b>Total Revenues</b>	<b>2,442,014</b>	<b>2,928,610</b>	<b>486,596</b>
<b>Expenditures</b>			
<i>Current:</i>			
<i>General Government -</i>			
<i>Legislative and Executive</i>			
<i>Real Estate Assessment</i>			
Personal Services	309,000	253,938	55,062
Materials and Supplies	3,000	0	3,000
Contractual Services	208,812	117,762	91,050
<i>Total Real Estate Assessment</i>	<i>520,812</i>	<i>371,700</i>	<i>149,112</i>
<i>Supplemental Equipment Recorder</i>			
Personal Services	46,000	45,183	817
Contractual Services	9,000	0	9,000
<i>Total Supplement Equipment Recorder</i>	<i>55,000</i>	<i>45,183</i>	<i>9,817</i>
<i>Voters Registration System</i>			
Materials and Supplies	14,501	13,816	685
<i>Delinquent Real Estate Tax and Assessment Collection</i>			
Personal Services	97,532	75,220	22,312
Materials and Supplies	7,500	0	7,500
Contractual Services	50,000	47,853	2,147
<i>Total Delinquent Real Estate Tax and Assessment Collection</i>	<i>155,032</i>	<i>123,073</i>	<i>31,959</i>
<i>Total General Government - Legislative and Executive</i>	<i>745,345</i>	<i>553,772</i>	<i>191,573</i>
<i>General Government - Judicial</i>			
<i>Certificate of Title Administration</i>			
Personal Services	415,260	378,458	36,802
Materials and Supplies	11,200	5,793	5,407
Contractual Services	13,000	723	12,277
<i>Total General Government - Judicial</i>	<i>439,460</i>	<i>384,974</i>	<i>54,486</i>

(Continued)

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Other Special Revenue Fund**  
**For the Year Ended December 31, 2008**  
**(Continued)**

	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Variance</u> <u>Positive</u> <u>(Negative)</u>
<i>Public Safety</i>			
<i>Commissary</i>			
Materials and Supplies	\$107,273	\$144,773	(\$37,500)
<i>Homeland Security</i>			
Materials and Supplies	<u>50,083</u>	<u>50,083</u>	<u>0</u>
<i>Total Public Safety</i>	<u>157,356</u>	<u>194,856</u>	<u>(37,500)</u>
<i>Public Works</i>			
<i>Litter/Recycling/Waste Disposal</i>			
Materials and Supplies	0	1,821	(1,821)
Other	<u>3,741</u>	<u>0</u>	<u>3,741</u>
<i>Total Public Works</i>	<u>3,741</u>	<u>1,821</u>	<u>1,920</u>
<i>Health</i>			
<i>Dog and Kennel</i>			
Personal Services	117,727	115,468	2,259
Materials and Supplies	16,616	18,670	(2,054)
Contractual Services	<u>148,835</u>	<u>155,008</u>	<u>(6,173)</u>
<i>Total Dog and Kennel</i>	283,178	289,146	(5,968)
<i>Marriage License</i>			
Contractual Services	<u>23,915</u>	<u>23,915</u>	<u>0</u>
<i>Total Health</i>	<u>307,093</u>	<u>313,061</u>	<u>(5,968)</u>
<i>Human Services</i>			
<i>Child Support Enforcement Agency</i>			
Personal Services	735,857	653,489	82,368
Contractual Services	<u>683,681</u>	<u>562,962</u>	<u>120,719</u>
<i>Total Child Support Enforcement Agency</i>	<u>1,419,538</u>	<u>1,216,451</u>	<u>203,087</u>
<i>Oakview Administration</i>			
Materials and Supplies	<u>125,000</u>	<u>102,514</u>	<u>22,486</u>

(Continued)

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Other Special Revenue Fund**  
**For the Year Ended December 31, 2008**  
**(Continued)**

	Final Budget	Actual	Variance Positive (Negative)
<i>County Home Special</i>			
Contractual Services	\$5,129	\$4,659	\$470
<i>Total Human Services</i>	1,549,667	1,323,624	226,043
Total Expenditures	3,202,662	2,772,108	430,554
Excess of Revenues Over (Under) Expenditures	(760,648)	156,502	917,150
<b><u>Other Financing Sources (Uses)</u></b>			
Advances In	18,520	18,520	0
Advances Out	(6,715)	(6,715)	0
Transfers In	19,046	19,046	0
Total Other Financing Sources (Uses)	30,851	30,851	0
Net Change in Fund Balance	(729,797)	187,353	917,150
Fund Balance at Beginning of Year	1,347,306	1,347,306	0
Prior Year Encumbrances Appropriated	115,452	115,452	0
Fund Balance at End of Year	<u>\$732,961</u>	<u>\$1,650,111</u>	<u>\$917,150</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Law Enforcement Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$3,218	\$20,978	\$17,760
Licenses and Permits	61,934	63,336	1,402
Fines and Forfeitures	820	14,665	13,845
Intergovernmental	222,908	234,406	11,498
Other	0	19	19
<b>Total Revenues</b>	<b>288,880</b>	<b>333,404</b>	<b>44,524</b>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Safety</i>			
<i>Law Enforcement</i>			
Personal Services	201,391	181,390	20,001
Materials and Supplies	99,070	101,660	(2,590)
Contractual Services	191,302	144,518	46,784
Other	863	863	0
<b>Total Expenditures</b>	<b>492,626</b>	<b>428,431</b>	<b>64,195</b>
Excess of Revenues Under Expenditures	(203,746)	(95,027)	108,719
<b><u>Other Financing Sources</u></b>			
Advances In	3,000	3,000	0
Transfers In	23,939	23,939	0
<b>Total Other Financing Sources</b>	<b>26,939</b>	<b>26,939</b>	<b>0</b>
Net Change in Fund Balance	(176,807)	(68,088)	108,719
Fund Balance at Beginning of Year	180,422	180,422	0
Prior Year Encumbrances Appropriated	29,048	29,048	0
<b>Fund Balance at End of Year</b>	<b>\$32,663</b>	<b>\$141,382</b>	<b>\$108,719</b>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Road and Bridge Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Total Revenues	\$0	\$0	\$0
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Works</i>			
<i>Road and Bridge</i>			
Contractual Services	0	150,155	(150,155)
Net Change in Fund Balance	0	(150,155)	(150,155)
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	150,155	150,155	0
Fund Balance at End of Year	\$150,155	\$0	(\$150,155)

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Emergency 911 Fund**  
**For the Year Ended December 31, 2008**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Charges for Services	\$166,389	\$179,589	\$13,200
Other	<u>6,895</u>	<u>6,895</u>	<u>0</u>
Total Revenues	<u>173,284</u>	<u>186,484</u>	<u>13,200</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Safety</i>			
<i>Emergency 911</i>			
Personal Services	8,000	5,813	2,187
Contractual Services	207,415	56,303	151,112
Capital Outlay	<u>122,869</u>	<u>125,327</u>	<u>(2,458)</u>
Total Expenditures	<u>338,284</u>	<u>187,443</u>	<u>150,841</u>
Net Change in Fund Balance	<u>(165,000)</u>	<u>(959)</u>	<u>164,041</u>
Fund Balance at Beginning of Year	481,714	481,714	0
Prior Year Encumbrances Appropriated	<u>9,783</u>	<u>9,783</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$326,497</u></u>	<u><u>\$490,538</u></u>	<u><u>\$164,041</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Lodging Excise Tax Fund**  
**For the Year Ended December 31, 2008**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues</u></b>			
Lodging Taxes	\$200,000	\$318,763	\$118,763
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Economic Development and Assistance</i>			
<i>Lodging Excise Tax</i>			
Contractual Services	<u>392,765</u>	<u>260,000</u>	<u>132,765</u>
Net Change in Fund Balance	(192,765)	58,763	251,528
Fund Balance at Beginning of Year	192,765	192,765	0
Prior Year Encumbrances Appropriated	<u>50,000</u>	<u>50,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$50,000</u></u>	<u><u>\$301,528</u></u>	<u><u>\$251,528</u></u>



**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Motor Vehicle and Gasoline Tax Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b>Revenues</b>			
Fines and Forfeitures	\$90,000	\$128,224	\$38,224
Intergovernmental	4,721,549	4,508,883	(212,666)
Licenses and Permits	0	224,771	224,771
Interest	0	10,499	10,499
Other	258,277	6,376	(251,901)
Total Revenues	5,069,826	4,878,753	(191,073)
<b>Expenditures</b>			
<i>Current:</i>			
<i>Public Works</i>			
<i>Motor Vehicle and Gasoline Tax</i>			
Personal Services	2,847,526	2,769,190	78,336
Materials and Supplies	1,822,882	2,016,258	(193,376)
Contractual Services	553,730	1,060,246	(506,516)
Capital Outlay	15,100	15,818	(718)
Total Expenditures	5,239,238	5,861,512	(622,274)
Excess of Revenues Under Expenditures	(169,412)	(982,759)	(813,347)
<b>Other Financing Sources (Uses)</b>			
Sale of Assets	0	2,775	2,775
Transfers In	81,596	173,145	91,549
Transfers Out	(185,657)	(185,657)	0
Total Other Financing Sources (Uses)	(104,061)	(9,737)	94,324
Net Change in Fund Balance	(273,473)	(992,496)	(719,023)
Fund Balance at Beginning of Year	268,626	268,626	0
Prior Year Encumbrances Appropriated	731,094	731,094	0
Fund Balance at End of Year	\$726,247	\$7,224	(\$719,023)

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Juvenile Court Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$496,339	\$529,571	\$33,232
Intergovernmental	544,955	544,955	0
Other	1,181	1,181	0
Total Revenues	<u>1,042,475</u>	<u>1,075,707</u>	<u>33,232</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Safety</i>			
<i>Juvenile Court</i>			
Personal Services	695,257	396,771	298,486
Materials and Supplies	42,770	27,552	15,218
Contractual Services	817,734	730,120	87,614
Capital Outlay	30,000	23,943	6,057
Total Expenditures	<u>1,585,761</u>	<u>1,178,386</u>	<u>407,375</u>
Net Change in Fund Balance	(543,286)	(102,679)	440,607
Fund Balance at Beginning of Year	543,288	543,288	0
Prior Year Encumbrances Appropriated	<u>79,000</u>	<u>79,000</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$79,002</u></u>	<u><u>\$519,609</u></u>	<u><u>\$440,607</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Mental Health Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Property Taxes	\$709,134	\$709,134	\$0
Intergovernmental	294,437	294,437	0
Total Revenues	1,003,571	1,003,571	0
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Health</i>			
<i>Mental Health</i>			
Contractual Services	1,003,571	1,003,571	0
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	0	0	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**In-Home Care Levy Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Property Taxes	\$1,196,292	\$1,559,043	\$362,751
Intergovernmental	503,708	503,438	(270)
Other	1,201	4,457	3,256
Total Revenues	1,701,201	2,066,938	365,737
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Health</i>			
<i>In Home Care Levy</i>			
Contractual Services	1,736,916	1,645,240	91,676
Net Change in Fund Balance	(35,715)	421,698	457,413
Fund Balance at Beginning of Year	35,715	35,715	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$457,413</u>	<u>\$457,413</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Children Services Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Property Taxes	\$232,223	\$322,425	\$90,202
Charges for Services	1,249,998	1,448,015	198,017
Intergovernmental	1,375,386	1,227,865	(147,521)
Other	0	815	815
Total Revenues	<u>2,857,607</u>	<u>2,999,120</u>	<u>141,513</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Human Services</i>			
<i>Children Services</i>			
Personal Services	815,915	815,915	0
Materials and Supplies	790,000	744,512	45,488
Contractual Services	<u>2,749,646</u>	<u>2,683,721</u>	<u>65,925</u>
Total Expenditures	<u>4,355,561</u>	<u>4,244,148</u>	<u>111,413</u>
Net Change in Fund Balance	(1,497,954)	(1,245,028)	252,926
Fund Balance at Beginning of Year	<u>1,498,906</u>	<u>1,498,906</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$952</u></u>	<u><u>\$253,878</u></u>	<u><u>\$252,926</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**County Courts Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$150,695	\$413,309	\$262,614
Intergovernmental	48,426	48,426	0
Other	1,261	3,767	2,506
Total Revenues	<u>200,382</u>	<u>465,502</u>	<u>265,120</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>General Government - Judicial</i>			
<i>County Courts</i>			
Personal Services	282,512	215,722	66,790
Materials and Supplies	269,179	81,385	187,794
Contractual Services	590,247	255,725	334,522
Total Expenditures	<u>1,141,938</u>	<u>552,832</u>	<u>589,106</u>
Net Change in Fund Balance	(941,556)	(87,330)	854,226
Fund Balance at Beginning of Year	931,556	931,556	0
Prior Year Encumbrances Appropriated	64,731	64,731	0
Fund Balance at End of Year	<u>\$54,731</u>	<u>\$908,957</u>	<u>\$854,226</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Commissioners CDBG Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Intergovernmental	\$1,842,194	\$1,842,194	\$0
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Works</i>			
<i>Commissioners CDBG</i>			
Contractual Services	1,297,480	720,967	576,513
Excess of Revenues Over Expenditures	544,714	1,121,227	576,513
<b><u>Other Financing (Use):</u></b>			
Transfers Out	(568,490)	(568,490)	0
Net Change in Fund Balance	(23,776)	552,737	576,513
Fund Balance at Beginning of Year	23,776	23,776	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$576,513</u>	<u>\$576,513</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Federal Emergency Management Assistance Fund**  
**For the Year Ended December 31, 2008**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Intergovernmental	\$1,221,203	\$1,233,750	\$12,547
<b><u>Other Financing Use</u></b>			
Transfers Out	<u>(1,221,203)</u>	<u>(1,221,203)</u>	<u>0</u>
Net Change in Fund Balance	0	12,547	12,547
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$12,547</u></u>	<u><u>\$12,547</u></u>



**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Hazard Mitigation Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Intergovernmental	\$615,581	\$615,581	\$0
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Safety</i>			
<i>Hazard Mitigation</i>			
Contractual Services	1,186,521	1,186,521	0
Excess of Revenues Under Expenditures	(570,940)	(570,940)	0
<b><u>Other Financing Sources:</u></b>			
Transfers In	568,490	568,490	0
Net Change in Fund Balance	(2,450)	(2,450)	0
Fund Balance at Beginning of Year	2,450	2,450	0
Fund Balance at End of Year	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Debt Service Fund**  
**For the Year Ended December 31, 2008**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues</u></b>			
Rent	<u>\$50,000</u>	<u>\$43,891</u>	<u>(\$6,109)</u>
<b><u>Expenditures</u></b>			
<i>Debt Service</i>			
Principal Retirement	548,159	546,766	1,393
Interest and Fiscal Charges	<u>360,463</u>	<u>303,709</u>	<u>56,754</u>
Total Debt Service	<u>908,622</u>	<u>850,475</u>	<u>58,147</u>
Excess of Revenues Under Expenditures	(858,622)	(806,584)	52,038
<b><u>Other Financing Source</u></b>			
Sale of Assets Held for Resale	<u>15,396</u>	<u>33,896</u>	<u>18,500</u>
Net Change in Fund Balance	(843,226)	(772,688)	70,538
Fund Balance at Beginning of Year	<u>843,226</u>	<u>843,226</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$70,538</u></u>	<u><u>\$70,538</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Permanent Improvement Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Intergovernmental	\$776,833	\$776,833	\$0
Interest	1,872	85,570	83,698
Other	70,297	85,751	15,454
Total Revenues	<u>849,002</u>	<u>948,154</u>	<u>99,152</u>
<b><u>Expenditures</u></b>			
<i>Capital Outlay</i>			
<i>Permanent Improvement</i>			
Contractual Services	1,295,344	1,342,305	(46,961)
Capital Outlay	3,283,509	2,588,512	694,997
Other	8,108	1,434	6,674
Total Permanent Improvement	<u>4,586,961</u>	<u>3,932,251</u>	<u>654,710</u>
<i>Debt Service</i>			
Principal Retirement	910,000	910,000	0
Interest and Fiscal Charges	38,353	38,223	130
Total Debt Service	<u>948,353</u>	<u>948,223</u>	<u>130</u>
Total Expenditures	<u>5,535,314</u>	<u>4,880,474</u>	<u>654,840</u>
Excess of Revenues Under Expenditures	<u>(4,686,312)</u>	<u>(3,932,320)</u>	<u>753,992</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Bond Anticipation Notes Issued	480,000	480,000	0
Transfers In	201,111	185,657	(15,454)
Advances Out	(1,689)	(1,689)	0
Total Other Financing Sources (Uses)	<u>679,422</u>	<u>663,968</u>	<u>(15,454)</u>
Net Change in Fund Balance	(4,006,890)	(3,268,352)	738,538
Fund Balance at Beginning of Year	4,101,265	4,101,265	0
Prior Year Encumbrances Appropriated	<u>396,966</u>	<u>396,966</u>	<u>0</u>
Fund Balance at End of Year	<u>\$491,341</u>	<u>\$1,229,879</u>	<u>\$738,538</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Road and Bridge Improvement and Repair Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Interest	\$0	\$32,925	\$32,925
<b><u>Expenditures</u></b>			
<i>Capital Outlay</i>			
<i>Road and Bridge Improvement and Repair</i>			
Contractual Services	807,851	1,043,734	(235,883)
<i>Debt Service</i>			
Principal Retirement	2,000,000	2,000,000	0
Interest and Fiscal Charges	79,778	79,778	0
<i>Total Debt Service</i>	2,079,778	2,079,778	0
Total Expenditures	2,887,629	3,123,512	(235,883)
Excess of Revenues Under Expenditures	(2,887,629)	(3,090,587)	(202,958)
<b><u>Other Financing Source</u></b>			
Transfers In	1,048,058	1,048,058	0
Net Change in Fund Balance	(1,839,571)	(2,042,529)	(202,958)
Fund Balance at Beginning of Year	1,839,570	1,839,570	0
Prior Year Encumbrances Appropriated	257,419	257,419	0
Fund Balance at End of Year	<u>\$257,418</u>	<u>\$54,460</u>	<u>(\$202,958)</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Satellite Building Construction Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Interest	\$0	\$3,447	\$3,447
<b><u>Expenditures</u></b>			
<i>Capital Outlay</i>			
<i>Satellite Building Construction</i>			
Contractual Services	112,590	112,590	0
Net Change in Fund Balance	(112,590)	(109,143)	3,447
Fund Balance at Beginning of Year	112,627	112,627	0
Fund Balance at End of Year	<u>\$37</u>	<u>\$3,484</u>	<u>\$3,447</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenditures and Changes**  
**In Fund Balance - Budget (Non-GAAP Basis) and Actual**  
**Issue II Fund**  
**For the Year Ended December 31, 2008**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Positive (Negative)</u>
<b><u>Revenues</u></b>			
Intergovernmental	\$714,788	\$714,788	\$0
<b><u>Expenditures</u></b>			
<i>Capital Outlay</i>			
<i>Issue II</i>			
Contractual Services	<u>714,788</u>	<u>714,788</u>	<u>0</u>
Net Change in Fund Balance	0	0	0
Fund Balance at Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Water Works 1 Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$309,615	\$345,980	\$36,365
Tap-In Fees	1,554	1,554	0
Interest	0	2,316	2,316
Total Revenues	311,169	349,850	38,681
<b><u>Expenses</u></b>			
Contractual Services	424,263	356,611	67,652
Net Change in Fund Equity	(113,094)	(6,761)	106,333
Fund Equity at Beginning of Year	113,095	113,095	0
Prior Year Encumbrances Appropriated	18,000	18,000	0
Fund Equity at End of Year	<u>\$18,001</u>	<u>\$124,334</u>	<u>\$106,333</u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Sanitary Sewer District 1 Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$199,835	\$378,585	\$178,750
Tap-In Fees	165	165	0
Interest	0	34,640	34,640
Other Non-Operating Revenue	0	2,409	2,409
Total Revenues	<u>200,000</u>	<u>415,799</u>	<u>215,799</u>
<b><u>Expenses</u></b>			
Personal Services	106,126	85,347	20,779
Contractual Services	1,584,158	221,990	1,362,168
Materials and Supplies	26,635	22,854	3,781
Capital Outlay	52,000	51,314	686
Other Non-Operating Expenses	6,563	1,834	4,729
Total Expenses	<u>1,775,482</u>	<u>383,339</u>	<u>1,392,143</u>
Net Change in Fund Equity	(1,575,482)	32,460	1,607,942
Fund Equity at Beginning of Year	1,575,070	1,575,070	0
Prior Year Encumbrances Appropriated	1,249	1,249	0
Fund Equity at End of Year	<u>\$837</u>	<u>\$1,608,779</u>	<u>\$1,607,942</u>



**Belmont County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Sanitary Sewer District 3A Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$30,000	\$49,645	\$19,645
Other Non-Operating Revenue	0	2,600	2,600
Total Revenues	<u>30,000</u>	<u>52,245</u>	<u>22,245</u>
<b><u>Expenses</u></b>			
Personal Services	47,758	29,937	17,821
Contractual Services	27,538	18,046	9,492
Materials and Supplies	9,940	5,995	3,945
Other Non-Operating Expenses	11,084	2,318	8,766
Total Expenses	<u>96,320</u>	<u>56,296</u>	<u>40,024</u>
Net Change in Fund Equity	(66,320)	(4,051)	62,269
Fund Equity at Beginning of Year	66,234	66,234	0
Prior Year Encumbrances Appropriated	<u>215</u>	<u>215</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$129</u></u>	<u><u>\$62,398</u></u>	<u><u>\$62,269</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Sanitary Sewer District 3B Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$15,000	\$24,148	\$9,148
Other Non-Operating Revenue	0	89	89
Total Revenues	<u>15,000</u>	<u>24,237</u>	<u>9,237</u>
<b><u>Expenses</u></b>			
Personal Services	9,081	5,269	3,812
Contractual Services	22,373	11,408	10,965
Materials and Supplies	604	118	486
Other Non-Operating Expenses	838	112	726
Total Expenses	<u>32,896</u>	<u>16,907</u>	<u>15,989</u>
Net Change in Fund Equity	(17,896)	7,330	25,226
Fund Equity at Beginning of Year	17,885	17,885	0
Prior Year Encumbrances Appropriated	<u>30</u>	<u>30</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$19</u></u>	<u><u>\$25,245</u></u>	<u><u>\$25,226</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Sanitary Sewer District 3C Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$0	\$2,134	\$2,134
Other Non-Operating Revenue	0	82	82
Total Revenues	<u>0</u>	<u>2,216</u>	<u>2,216</u>
<b><u>Expenses</u></b>			
Materials and Supplies	399	317	82
Other Non-Operating Expenses	0	23	(23)
Total Expenses	<u>399</u>	<u>340</u>	<u>59</u>
Excess of Revenues Over (Under) Expenses	(399)	1,876	2,275
Transfers Out	<u>(17,575)</u>	<u>0</u>	<u>17,575</u>
Net Change in Fund Equity	(17,974)	1,876	19,850
Fund Equity at Beginning of Year	<u>17,974</u>	<u>17,974</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$0</u></u>	<u><u>\$19,850</u></u>	<u><u>\$19,850</u></u>

**Belmont County, Ohio**  
**Schedule of Revenues, Expenses and Changes**  
**In Fund Equity - Budget (Non-GAAP Basis) and Actual**  
**Water Works 2 Fund**  
**For the Year Ended December 31, 2008**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$744,083	\$844,680	\$100,597
Tap-In Fees	5,917	5,917	0
Interest	0	9,588	9,588
Other Non-Operating Revenue	0	2,479	2,479
Total Revenues	<u>750,000</u>	<u>862,664</u>	<u>112,664</u>
<b><u>Expenses</u></b>			
Personal Services	269,896	206,058	63,838
Contractual Services	1,289,419	659,212	630,207
Materials and Supplies	43,538	32,300	11,238
Other Non-Operating Expenses	14,200	2,478	11,722
Total Expenses	<u>1,617,053</u>	<u>900,048</u>	<u>717,005</u>
Net Change in Fund Equity	(867,053)	(37,384)	829,669
Fund Equity at Beginning of Year	863,497	863,497	0
Prior Year Encumbrances Appropriated	5,599	5,599	0
Fund Equity at End of Year	<u>\$2,043</u>	<u>\$831,712</u>	<u>\$829,669</u>

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# Statistical Section

# Statistical Section

This part of the Belmont County Ohio's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

<b><u>Contents</u></b>	<b><u>Page(s)</u></b>
<b>Financial Trends</b> These schedules contain trend information to help the reader understand how the County's financial position has changed over time.	<b>S3-S9</b>
<b>Revenue Capacity</b> These schedules contain information to help the reader understand and assess the factors affecting the County's ability to generate its most significant local revenue sources, the property tax and the sales tax.	<b>S10-S29</b>
<b>Debt Capacity</b> These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	<b>S30-S37</b>
<b>Economic and Demographic Information</b> These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place and to provide information that facilitates comparisons of financial information over time and among governments.	<b>S38-S39</b>
<b>Operating Information</b> These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	<b>S40-S47</b>

**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The County implemented GASB Statement 34 in 2003; schedules presenting government-wide information include information beginning in that year.

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**Belmont County, Ohio**  
*Net Assets by Component*  
*Last Six Years*  
*(Accrual Basis of Accounting)*

	2008	2007	2006	2005	2004	2003 (1)
<b>Governmental Activities</b>						
Invested in Capital Assets, Net of Related Debt	\$64,555,893	\$59,432,795	\$56,587,347	\$52,224,190	\$54,574,403	\$60,396,082
Restricted for:						
Debt Service	0	721,146	152	22,236	33,993	6,301
Capital Projects	1,615,000	6,521,672	8,210,425	5,137,973	2,440,178	2,839,672
Public Assistance	0	0	0	1,248,948	231,512	0
Developmental Disabilities	8,961,073	9,146,438	8,355,072	6,607,143	5,263,685	0
Law Enforcement	0	302,484	318,255	393,060	308,505	0
Hazard Mitigation	603,233	0	0	0	0	0
Emergency 911	521,808	453,628	407,637	347,927	664,294	0
Motor Vehicle and Gasoline Tax	2,138,252	2,568,283	2,986,326	2,775,446	2,780,184	0
Juvenile Court	731,816	0	0	0	0	0
In-Home Care Levy	1,012,696	598,496	525,482	556,106	1,055,654	0
Children Services	1,426,447	1,388,852	775,656	446,024	468,237	0
County Courts	963,725	988,101	876,604	815,988	734,215	0
Commissioners CDBG	1,373,687	2,466,323	2,347,009	2,648,564	2,063,481	0
Miscellaneous Purposes	3,306,189	3,881,764	2,853,683	3,687,058	4,063,913	16,415,174
Unrestricted	<u>10,937,017</u>	<u>12,726,490</u>	<u>11,892,564</u>	<u>12,642,354</u>	<u>11,453,071</u>	<u>10,034,310</u>
<b>Total Governmental Activities Net Assets</b>	<u>98,146,836</u>	<u>101,196,472</u>	<u>96,136,212</u>	<u>89,553,017</u>	<u>86,135,325</u>	<u>89,691,539</u>
<b>Business-type Activities</b>						
Invested in Capital Assets, Net of Related Debt	13,037,636	13,058,613	13,529,730	14,180,359	12,519,133	11,630,713
Restricted for:						
Replacement and Improvement	0	0	0	0	0	78,000
Debt Service	375,506	355,622	382,640	349,422	353,313	536,814
Unrestricted	<u>5,625,991</u>	<u>5,983,200</u>	<u>6,223,785</u>	<u>5,945,675</u>	<u>8,307,459</u>	<u>9,384,421</u>
<b>Total Business-type Activities Net Assets</b>	<u>19,039,133</u>	<u>19,397,435</u>	<u>20,136,155</u>	<u>20,475,456</u>	<u>21,179,905</u>	<u>21,629,948</u>
<b>Primary Government</b>						
Invested in Capital Assets, Net of Related Debt	77,593,529	72,491,408	70,117,077	66,404,549	67,093,536	72,026,795
Restricted	23,029,432	29,392,809	28,038,941	25,035,895	20,461,164	19,875,961
Unrestricted	<u>16,563,008</u>	<u>18,709,690</u>	<u>18,116,349</u>	<u>18,588,029</u>	<u>19,760,530</u>	<u>19,418,731</u>
<b>Total Primary Government Net Assets</b>	<u>\$117,185,969</u>	<u>\$120,593,907</u>	<u>\$116,272,367</u>	<u>\$110,028,473</u>	<u>\$107,315,230</u>	<u>\$111,321,487</u>

(1) Governmental Activities - Restricted Net Assets for Other Purposes were not reported at a detailed level for specified purposes.

**Belmont County, Ohio**  
*Changes in Net Assets*  
*Last Six Years*  
*(Accrual Basis of Accounting)*

	2008	2007	2006	2005	2004	2003
<b>Program Revenues</b>						
Governmental Activities:						
Charges for Services						
General Government:						
Legislative and Executive	\$2,020,876	\$2,469,759	\$2,221,455	\$2,530,333	\$2,632,493	\$1,945,977
Judicial	1,496,126	1,394,098	1,431,762	1,271,747	1,460,869	1,304,720
Public Safety	1,188,450	1,019,278	1,093,136	636,944	604,890	726,654
Public Works	358,075	400,413	472,111	544,256	311,166	410,384
Health	354,697	309,839	521,455	334,451	152,631	149,818
Human Services	2,084,179	1,790,862	1,761,452	1,022,230	713,800	1,517,002
Total Charges for Services and Sales	7,502,403	7,384,249	7,501,371	6,339,961	5,875,849	6,054,555
Operating Grants and Contributions	23,593,850	29,349,817	28,268,762	31,084,463	23,699,586	22,094,865
Capital Grants and Contributions	744,505	1,547,826	891,109	2,600,000	252,241	6,804
<i>Total Governmental Activities Program Revenues</i>	<u>31,840,758</u>	<u>38,281,892</u>	<u>36,661,242</u>	<u>40,024,424</u>	<u>29,827,676</u>	<u>28,156,224</u>
Business-type Activities:						
Charges for Services and Sales						
Park Health Center	5,627,212	5,731,776	6,022,915	5,834,392	6,433,640	5,387,200
Sanitary Sewer District 2	1,020,213	1,151,168	1,020,982	923,688	986,791	1,133,435
Water Works 3	2,610,256	2,953,961	2,578,069	2,754,366	2,817,895	2,851,790
Water Works 1	344,976	283,906	206,022	220,768	229,448	248,595
Sanitary Sewer District 1	382,267	370,254	238,604	230,862	254,208	245,650
Sanitary Sewer District 3A	49,630	41,729	42,566	54,777	39,781	56,554
Sanitary Sewer District 3B	23,667	22,387	20,388	20,831	18,154	23,485
Sanitary Sewer District 3C	2,134	2,072	1,739	1,713	1,983	2,072
Water Works 2	851,205	873,419	865,211	887,788	849,633	883,272
Total Charges for Services and Sales	10,911,560	11,430,672	10,996,496	10,929,185	11,631,533	10,832,053
Operating Grants and Contributions	0	0	0	0	29,272	0
Capital Grants and Contributions	50,253	34,101	49,539	44,011	50,967	53,399
<i>Total Business-type Activities Program Revenues</i>	<u>10,961,813</u>	<u>11,464,773</u>	<u>11,046,035</u>	<u>10,973,196</u>	<u>11,711,772</u>	<u>10,885,452</u>
<i>Total Primary Government Program Revenues</i>	<u>42,802,571</u>	<u>49,746,665</u>	<u>47,707,277</u>	<u>50,997,620</u>	<u>41,539,448</u>	<u>39,041,676</u>

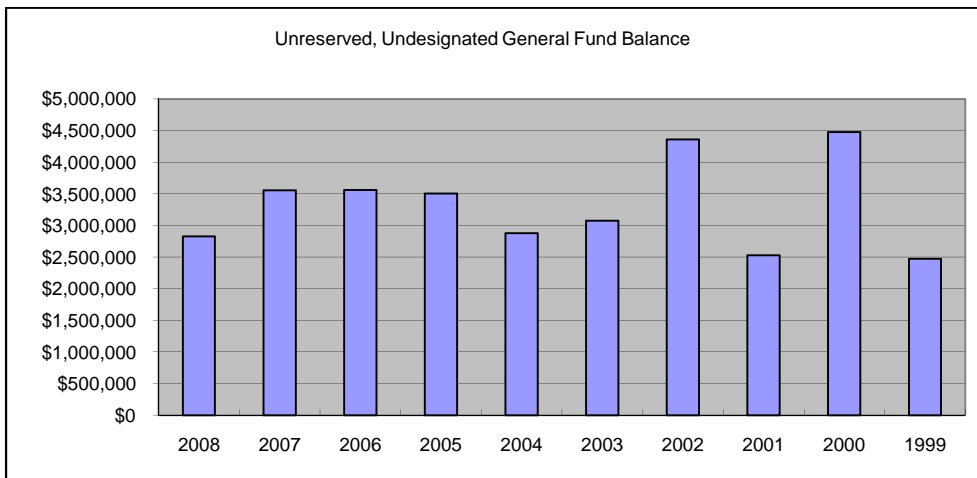
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**Belmont County, Ohio**  
*Changes in Net Assets (Continued)*  
*Last Six Years*  
*(Accrual Basis of Accounting)*

<b>Expenses</b>	2008	2007	2006	2005	2004	2003
<b>Governmental Activities:</b>						
General Government:						
Legislative and Executive	\$8,771,497	\$8,508,807	\$8,644,964	\$8,506,362	\$7,669,610	\$6,222,380
Judicial	3,562,926	3,517,897	3,204,286	3,077,922	2,839,016	2,790,146
Public Safety	9,781,054	8,735,947	8,545,138	8,799,940	8,099,869	8,058,561
Public Works	7,449,380	7,299,583	8,385,957	6,765,150	8,195,280	7,870,853
Health	11,580,482	11,809,494	10,104,816	11,548,635	10,536,210	10,901,109
Human Services	16,327,531	18,346,836	20,676,907	17,281,713	14,046,442	14,796,233
Economic Development and Assistance	260,000	470,000	270,011	276,427	333,973	199,171
Intergovernmental	0	0	1,438,157	2,045,558	1,957,473	1,021,276
Interest and Fiscal Charges	363,455	464,702	487,933	317,042	245,327	315,257
<i>Total Governmental Activities</i>	<u>58,096,325</u>	<u>59,153,266</u>	<u>61,758,169</u>	<u>58,618,749</u>	<u>53,923,200</u>	<u>52,174,986</u>
<b>Business-Type Activities:</b>						
Park Health Center	5,393,921	5,979,394	6,175,358	6,338,579	5,924,203	5,664,084
Sanitary Sewer District 2	1,383,479	1,523,788	1,314,559	1,016,134	980,303	916,662
Water Works 3	3,305,424	3,238,574	2,842,781	2,904,472	2,735,397	2,563,055
Water Works 1	352,176	346,535	390,761	291,426	322,651	337,346
Sanitary Sewer District 1	343,656	366,321	289,774	515,267	349,872	316,925
Sanitary Sewer District 3A	55,664	61,036	66,060	53,917	49,121	45,666
Sanitary Sewer District 3B	26,020	24,067	25,420	42,167	22,116	23,892
Sanitary Sewer District 3C	1,209	142	1,427	1,427	1,427	1,370
Water Works 2	840,504	912,549	573,443	1,005,364	1,043,461	978,673
<i>Total Business-type Activities</i>	<u>11,702,053</u>	<u>12,452,406</u>	<u>11,679,583</u>	<u>12,168,753</u>	<u>11,428,551</u>	<u>10,847,673</u>
<i>Total Primary Government Program</i>	<u>69,798,378</u>	<u>71,605,672</u>	<u>73,437,752</u>	<u>70,787,502</u>	<u>65,351,751</u>	<u>63,022,659</u>
<b>Net (Expense)Revenue</b>						
Governmental Activities	(26,255,567)	(20,871,374)	(25,096,927)	(18,594,325)	(24,095,524)	(24,018,762)
Business-type Activities	(740,240)	(987,633)	(633,548)	(1,195,557)	283,221	37,779
<i>Total Primary Government Net Expense</i>	<u>(26,995,807)</u>	<u>(21,859,007)</u>	<u>(25,730,475)</u>	<u>(19,789,882)</u>	<u>(23,812,303)</u>	<u>(23,980,983)</u>
<b>General Revenues and Other Changes in Net Assets</b>						
<b>Governmental Activities:</b>						
Property Taxes Levied for General Purposes	1,917,501	2,175,609	1,972,145	1,979,606	1,919,304	1,765,723
Property Taxes Levied for:						
Developmental Disabilities	3,773,062	4,395,795	4,465,814	4,506,450	4,418,235	4,253,114
Mental Health	660,712	778,787	796,177	819,519	796,795	763,552
In-Home Care Levy	1,469,156	1,396,922	1,278,186	1,289,175	1,263,843	1,216,783
Children Services	297,760	364,655	378,659	393,852	388,530	368,414
Lodging Taxes	320,033	341,089	316,927	295,310	281,426	255,897
Permissive Sales Tax Imposed for General Purposes	10,848,695	11,210,345	11,306,530	11,817,903	11,370,097	11,051,273
Permissive Sales Tax Imposed for Roads and Bridges	0	375,000	250,000	250,000	500,000	500,000
Grants and Entitlements not						
Restricted to Specific Programs	1,159,183	1,227,798	942,746	529,761	843,546	1,433,321
Investment Earnings	1,559,966	2,621,635	2,286,422	1,338,113	808,932	739,289
Miscellaneous	1,478,971	1,082,330	789,951	1,138,683	494,267	374,320
Transfers	(279,108)	(38,331)	(62,724)	(342,850)	0	0
<i>Total Governmental Activities</i>	<u>23,205,931</u>	<u>25,931,634</u>	<u>24,720,833</u>	<u>24,015,522</u>	<u>23,084,975</u>	<u>22,721,686</u>
<b>Business-type Activities:</b>						
Investment Earnings	97,630	186,254	226,350	122,722	26,536	245,733
Miscellaneous	5,200	24,328	5,173	25,536	31,318	21,195
Transfers	279,108	38,331	62,724	342,850	0	0
<i>Total Business-type Activities</i>	<u>381,938</u>	<u>248,913</u>	<u>294,247</u>	<u>491,108</u>	<u>57,854</u>	<u>266,928</u>
<i>Total Primary Government</i>	<u>23,587,869</u>	<u>26,180,547</u>	<u>25,015,080</u>	<u>24,506,630</u>	<u>23,142,829</u>	<u>22,988,614</u>
<b>Restatements</b>						
Governmental Activities	0	0	6,959,289	(2,003,505)	(2,545,665)	0
Business-type Activities	0	0	0	0	(791,118)	0
<b>Change in Net Assets</b>						
Governmental Activities	(3,049,636)	5,060,260	(376,094)	5,421,197	(1,010,549)	(1,297,076)
Business-type Activities	(358,302)	(738,720)	(339,301)	(704,449)	341,075	304,707
<i>Total Primary Government Change in Net Assets</i>	<u>(\$3,407,938)</u>	<u>\$4,321,540</u>	<u>\$6,243,894</u>	<u>\$2,713,243</u>	<u>(\$4,006,257)</u>	<u>(\$992,369)</u>

**Belmont County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2008	2007	2006	2005
<b>General Fund</b>				
Reserved	\$2,841,424	\$3,091,577	\$2,278,531	\$2,331,701
Unreserved, Designated for Budget Stabilization	122,000	136,220	845,144	966,045
Unreserved, Undesignated	<u>2,828,335</u>	<u>3,559,701</u>	<u>3,562,927</u>	<u>3,504,940</u>
<i>Total General Fund</i>	<u>5,791,759</u>	<u>6,787,498</u>	<u>6,686,602</u>	<u>6,802,686</u>
<b>All Other Governmental Funds</b>				
Reserved	2,843,328	1,983,146	1,977,321	1,614,331
Unreserved, Undesignated Reported In				
Special Revenue Funds	14,664,194	16,127,447	13,384,660	13,416,224
Debt Service Funds	70,538	843,226	250,491	90,188
Capital Projects Funds	<u>6,856,215</u>	<u>8,947,649</u>	<u>13,369,562</u>	<u>9,148,136</u>
<i>Total All Other Governmental Funds</i>	<u>24,434,275</u>	<u>27,901,468</u>	<u>28,982,034</u>	<u>24,268,879</u>
<i>Total Governmental Funds</i>	<u>\$30,226,034</u>	<u>\$34,688,966</u>	<u>\$35,668,636</u>	<u>\$31,071,565</u>



2004	2003	2002	2001	2000	1999
\$2,711,799	\$1,496,282	\$2,224,940	\$1,875,591	\$2,262,515	\$1,906,166
895,144	1,160,000	1,000,000	1,000,000	0	0
2,878,416	3,074,915	4,363,836	2,528,104	4,480,979	2,476,724
6,485,359	5,731,197	7,588,776	5,403,695	6,743,494	4,382,890
1,308,191	1,327,710	1,951,800	2,601,268	2,723,994	2,575,373
13,778,207	12,504,950	10,259,315	9,291,355	8,874,769	9,929,143
54,968	25,733	26,882	76,361	125,698	172,872
5,006,910	6,139,144	3,473,239	949,125	904,545	(253,868)
20,148,276	19,997,537	15,711,236	12,918,109	12,629,006	12,423,520
<u>\$26,633,635</u>	<u>\$25,728,734</u>	<u>\$23,300,012</u>	<u>\$18,321,804</u>	<u>\$19,372,500</u>	<u>\$16,806,410</u>

**Belmont County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2008	2007	2006	2005
<b>Revenues</b>				
Property and Other Local Taxes	\$8,650,383	\$9,035,337	\$9,137,453	\$9,255,773
Lodging Taxes (1)	320,033	341,089	0	0
Permissive Sales Tax	10,848,695	11,585,345	11,556,530	12,067,903
Charges for Services	5,788,897	6,008,604	5,908,482	4,903,667
Licenses and Permits	563,913	445,774	410,218	376,410
Fines and Forfeitures	934,374	903,145	995,919	893,160
Intergovernmental	25,935,892	30,723,938	31,703,262	29,702,720
Interest	1,570,465	2,643,349	2,295,348	1,348,901
Rent	194,278	202,162	174,772	223,110
Other	1,478,971	1,082,330	789,951	1,082,996
<i>Total Revenues</i>	<u>56,285,901</u>	<u>62,971,073</u>	<u>62,971,935</u>	<u>59,854,640</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	8,195,199	7,591,288	8,118,510	7,653,603
Judicial	3,523,010	3,496,049	3,140,869	3,013,839
Public Safety	9,072,669	8,573,693	8,070,246	8,269,243
Public Works	6,667,925	6,712,736	5,915,257	5,646,102
Health	11,406,482	11,764,822	9,636,473	11,180,541
Human Services	15,984,813	18,048,999	20,139,307	17,061,773
Economic Development and Assistance	260,000	470,000	270,011	276,427
Other	10,470	11,605	52,060	9,131
Capital Outlay	4,688,089	4,284,127	3,856,669	2,110,006
Intergovernmental	0	0	1,438,157	2,045,558
Debt Service:				
Principal Retirement	613,213	510,357	1,962,652	1,058,363
Interest and Fiscal Charges	361,532	531,249	452,808	260,496
Issuance Costs	0	0	142,366	0
Current Refunding	0	2,000,000	0	0
<i>Total Expenditures</i>	<u>60,783,402</u>	<u>63,994,925</u>	<u>63,195,385</u>	<u>58,585,082</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(4,497,501)</u>	<u>(1,023,852)</u>	<u>(223,450)</u>	<u>1,269,558</u>
<b>Other Financing Sources (Uses)</b>				
Bond Anticipation Notes Issued	0	0	2,000,000	3,480,000
General Obligation Bonds Issued	0	0	4,700,000	0
Refunding Bonds Issued	0	0	1,705,000	0
Premium on Bonds	0	0	185,685	0
Discount on Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	(1,736,223)	0
Current Refunding	0	0	(2,000,000)	0
Sale of Assets	39,437	45,866	28,783	12,853
Inception of Capital Lease	274,240	36,647	0	18,369
Transfers In	2,511,697	2,447,884	4,727,298	4,843,029
Transfers Out	(2,790,805)	(2,486,215)	(4,790,022)	(5,185,879)
<i>Total Other Financing Sources (Uses)</i>	34,569	44,182	4,820,521	3,168,372
<i>Residual Equity Transfers</i>	0	0	0	0
Increase (Decrease) in Reserve for Inventory	0	0	0	0
<b>Restatements</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(\$4,462,932)</u>	<u>(\$979,670)</u>	<u>\$4,597,071</u>	<u>\$4,437,930</u>
Debt Service as a Percentage of Noncapital Expenditures	1.7%	5.1%	4.3%	2.3%

(1) Lodging Taxes were included with Property and Other Local Taxes prior to 2007.

2004	2003	2002	2001	2000	1999
\$9,227,401	\$8,747,834	\$8,452,976	\$9,176,273	\$8,679,961	\$6,995,841
0	0	0	0	0	0
11,870,097	11,551,273	12,164,190	10,869,183	10,439,029	10,292,926
4,364,601	4,416,547	3,753,785	3,648,773	3,586,695	3,663,224
402,889	400,212	166,680	173,455	136,912	142,019
834,747	1,057,787	1,524,680	1,422,726	1,275,964	1,224,914
24,573,546	22,990,980	26,462,580	24,087,107	24,059,626	21,881,140
811,192	745,299	1,076,950	1,886,106	2,020,048	1,561,873
220,373	238,072	259,601	289,567	252,975	257,121
494,267	436,823	2,008,539	1,515,250	1,522,666	990,546
52,799,113	50,584,827	55,869,981	53,068,440	51,973,876	47,009,604
7,113,814	6,083,730	6,169,257	6,148,649	5,983,187	5,670,302
2,797,453	2,788,251	3,087,798	3,175,540	2,428,572	2,505,053
7,774,516	6,776,390	6,990,082	6,155,662	6,535,237	8,063,661
6,132,243	5,558,015	5,259,793	5,347,480	5,154,302	5,306,216
10,379,494	9,490,942	9,350,695	8,993,243	8,622,523	6,895,673
14,047,293	14,669,348	16,025,186	17,411,734	16,930,171	14,649,887
333,973	199,388	214,004	185,988	236,848	250,420
11,634	7,385	70,599	182,221	12,877	10,005
778,671	1,396,148	2,594,580	3,360,123	1,388,064	3,159,859
1,957,473	1,951,735	1,299,529	1,598,577	1,502,824	1,445,760
2,484,421	982,663	480,908	483,494	463,953	473,844
255,115	305,738	340,321	469,683	407,556	368,782
0	42,879	0	0	0	0
0	0	0	0	0	0
54,066,100	50,252,612	51,882,752	53,512,394	49,666,114	48,799,462
(1,266,987)	332,215	3,987,229	(443,954)	2,307,762	(1,789,858)
540,000	1,955,000	500,000	0	400,000	0
0	0	0	0	0	0
0	1,785,000	0	0	0	0
0	7,213	0	0	0	0
0	(3,157)	0	0	0	0
0	(1,732,150)	0	0	0	0
0	0	0	0	0	0
16,014	14,295	287,543	18,371	44,111	48,774
129,913	89,747	193,877	135,589	41,127	285,073
1,892,086	2,771,603	2,708,367	3,581,094	1,807,927	1,814,722
(1,892,086)	(2,771,603)	(2,889,850)	(3,931,094)	(2,157,927)	(1,814,722)
685,927	2,115,948	799,937	(196,040)	135,238	333,847
0	0	118,483	0	0	0
0	0	72,559	(1,663)	122,113	7,421
1,485,961	(19,441)	0	(409,039)	977	4,339
\$904,901	\$2,428,722	\$4,978,208	(\$1,050,696)	\$2,566,090	(\$1,444,251)
5.1%	2.7%	1.7%	1.9%	1.8%	1.8%

**Belmont County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value
2008	\$709,241,220	\$230,284,650	\$2,684,359,629	\$67,135,600	\$268,542,400
2007	696,999,100	226,447,040	2,638,417,543	72,671,270	290,685,080
2006	598,134,800	203,836,670	2,291,347,057	71,292,490	285,169,960
2005	585,718,700	202,142,530	2,251,032,086	71,960,900	287,843,600
2004	575,495,660	201,213,520	2,219,169,086	70,943,740	283,774,960
2003	525,660,130	191,137,520	2,047,993,286	70,772,740	283,090,960
2002	520,193,830	189,548,450	2,027,835,086	71,462,320	285,849,280
2001	514,416,710	190,057,560	2,012,783,629	118,483,570	473,934,280
2000	427,117,230	155,992,800	1,666,028,657	122,068,100	488,272,400
1999	416,715,250	151,613,540	1,623,796,543	120,635,400	482,541,600

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

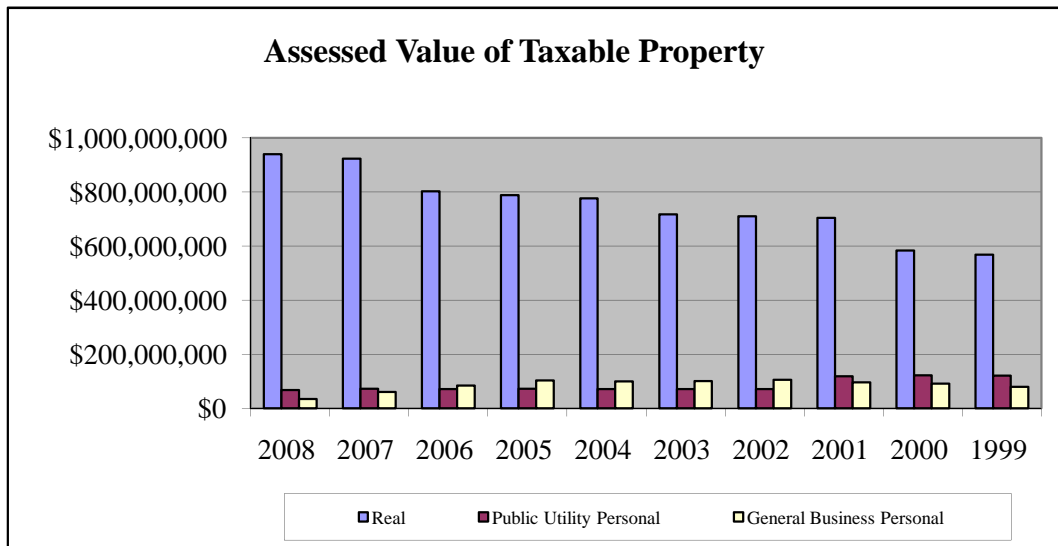
The assessed value of real property (including public utility real property) is 35 percent of estimated true value. Personal property tax is assessed on all tangible personal property used in business in Ohio. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property is assessed at 25 percent for machinery and equipment and 23 percent for inventories. The general business tangible personal property tax is being phased out beginning in 2006. The listing percentage is 18.75% for 2006, 12.5% for 2007, 6.25% for 2008 and zero for 2009.

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback for commercial/industrial property has been eliminated.

**Source:** *Belmont County Auditors Office, 2006-08*  
*Ohio Department of Taxation, 1998-2005*



Tangible Personal Property		Total			Weighted Average Tax Rate	
General Business	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio		
	\$34,108,480	\$545,735,680	\$1,040,769,950	\$3,498,637,709	29.75%	10.84
	60,256,838	482,054,704	1,056,374,248	3,411,157,327	30.97%	9.49
	83,819,126	447,035,339	957,083,086	3,023,552,356	31.65%	10.31
	103,205,611	412,822,444	963,027,741	2,951,698,130	32.63%	10.39
	99,906,349	399,625,396	947,559,269	2,902,569,442	32.65%	10.38
	100,130,000	400,520,000	887,700,390	2,731,604,246	32.50%	10.83
	105,868,250	423,473,000	887,072,850	2,737,157,366	32.41%	10.85
	95,346,660	381,386,640	918,304,500	2,868,104,549	32.02%	10.96
	90,798,660	363,194,640	795,976,790	2,517,495,697	31.62%	12.14
	79,367,420	317,469,680	768,331,610	2,423,807,823	31.70%	9.64



**Belmont County, Ohio**  
*Property Tax Rates*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005	2004
<b>Unvoted Millage</b>					
Operating	\$2.300	\$2.300	\$2.300	\$2.300	\$2.300
<b>Voted Millage - by levy</b>					
<b>Children Services 1976</b>					
Residential/Agricultural Real	\$0.078258	\$0.078294	\$0.089834	\$0.089965	\$0.090087
Commercial/Industrial and Public Utility Real	0.159855	0.159272	0.173551	0.172636	0.171876
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000	0.350000
<b>Children Services 1976</b>					
Residential/Agricultural Real	0.145336	0.145404	0.166835	0.167077	0.167304
Commercial/Industrial and Public Utility Real	0.296875	0.295791	0.322309	0.320611	0.319198
General Business and Public Utility Personal	0.650000	0.650000	0.650000	0.650000	0.650000
<b>Mental Health 1976</b>					
Residential/Agricultural Real	0.000797	0.111849	0.128335	0.128521	0.128696
Commercial/Industrial and Public Utility Real	0.228365	0.227532	0.247930	0.246624	0.245537
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
<b>Mental Health and Retardation 1980</b>					
Residential/Agricultural Real	0.508862	0.509099	0.584138	0.584989	0.585784
Commercial/Industrial and Public Utility Real	0.556294	0.554264	0.603953	0.600772	0.598125
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
<b>Mental Health and Retardation 1985</b>					
Residential/Agricultural Real	1.081636	1.082140	1.241642	1.243450	1.245140
Commercial/Industrial and Public Utility Real	1.321706	1.316882	1.434940	1.427382	1.421094
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000	2.000000
<b>Mental Health 1986</b>					
Residential/Agricultural Real	0.540818	0.541070	0.620821	0.621725	0.622570
Commercial/Industrial and Public Utility Real	0.660853	0.658441	0.717470	0.713691	0.710547
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000	1.000000
<b>Mental Health and Retardation 1986</b>					
Residential/Agricultural Real	0.811227	0.811605	0.931231	0.932587	0.933855
Commercial/Industrial and Public Utility Real	0.991279	0.987661	1.076205	1.070536	1.065820
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000	1.500000
<b>Senior Citizens 1986</b>					
Residential/Agricultural Real	0.435565	0.027672	0.310410	0.310862	0.311285
Commercial/Industrial and Public Utility Real	0.465430	0.033159	0.358735	0.356845	0.355273
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000	0.500000
<b>Senior Citizens 1994</b>					
Residential/Agricultural Real	0.999533	0.276717	0.317504	0.317967	0.318399
Commercial/Industrial and Public Utility Real	1.000000	0.331591	0.361318	0.359415	0.357832
General Business and Public Utility Personal	1.000000	0.500000	0.500000	0.500000	0.500000
<b>Senior Citizens 1997</b>					
Residential/Agricultural Real	1.499299	1.000000	0.700116	0.701136	0.702089
Commercial/Industrial and Public Utility Real	1.500000	1.000000	0.818800	0.814488	0.810900
General Business and Public Utility Personal	1.500000	1.000000	1.000000	1.000000	1.000000
<b>Mental Health and Retardation 1999</b>					
Residential/Agricultural Real	1.699837	1.700630	1.951295	1.954137	1.956792
Commercial/Industrial and Public Utility Real	1.908397	1.901432	2.071897	2.060985	2.051905
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000	2.500000
<b>Total voted millage by type of property</b>					
Residential/Agricultural Real	7.801168	6.284480	7.042161	7.052416	7.062001
Commercial/Industrial and Public Utility Real	9.089054	7.466025	8.187108	8.143985	8.108107
General Business and Public Utility Personal	12.500000	11.500000	11.500000	11.500000	11.500000
<b>Total millage by type of property</b>					
Residential/Agricultural Real	10.101168	8.584480	9.342161	9.352416	9.362001
Commercial/Industrial and Public Utility Real	11.389054	9.766025	10.487108	10.443985	10.408107
General Business and Public Utility Personal	14.800000	13.800000	13.800000	13.800000	13.800000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

**Source:** Belmont County Auditor

2003	2002	2001	2000	1999
\$2.300	\$2.300	\$2.300	\$2.300	\$2.300
\$0.097189	\$0.097247	\$0.097142	\$0.114851	\$0.115094
0.177184	0.176666	0.176065	0.209329	0.209410
0.350000	0.350000	0.350000	0.350000	0.350000
0.180495	0.180601	0.180406	0.213294	0.213746
0.329056	0.328094	0.326977	0.388753	0.388904
0.650000	0.650000	0.650000	0.650000	0.650000
0.138842	0.138924	0.138774	0.164073	0.164420
0.253120	0.252380	0.251521	0.299041	0.299157
0.500000	0.500000	0.500000	0.500000	0.500000
0.631969	0.632343	0.631661	0.746813	0.748396
0.616596	0.614795	0.612703	0.728461	0.728743
1.000000	1.000000	1.000000	1.000000	1.000000
1.343310	1.344106	1.342656	1.587422	1.590788
1.464980	1.460700	1.455730	1.730760	1.731430
2.000000	2.000000	2.000000	2.000000	2.000000
0.671655	0.672053	0.671328	0.793711	0.795394
0.732490	0.730350	0.727865	0.865380	0.865715
1.000000	1.000000	1.000000	1.000000	1.000000
1.007482	1.008079	1.006992	1.190566	1.193091
1.098735	1.095525	1.091797	1.298070	1.298572
1.500000	1.500000	1.500000	1.500000	1.500000
0.335827	0.336026	0.335664	0.396855	0.397697
0.366245	0.365175	0.363932	0.432690	0.432857
0.500000	0.500000	0.500000	0.500000	0.500000
0.343502	0.343706	0.343335	0.405926	0.406786
0.368882	0.367805	0.366553	0.435806	0.435975
0.500000	0.500000	0.500000	0.500000	0.500000
0.757444	0.757893	0.757076	0.895092	0.896990
0.835943	0.833501	0.830665	0.987602	0.987985
1.000000	1.000000	1.000000	1.000000	1.000000
2.111072	2.112325	2.110047	2.494710	0.000000
2.115272	2.109092	2.101915	2.499030	0.000000
2.500000	2.500000	2.500000	2.500000	0.000000
7.618787	7.623303	7.615081	9.003313	6.522402
8.358503	8.334083	8.305723	9.874922	7.378748
11.500000	11.500000	11.500000	11.500000	9.000000
9.918787	9.923303	9.915081	11.303313	8.822402
10.658503	10.634083	10.605723	12.174922	9.678748
13.800000	13.800000	13.800000	13.800000	11.300000

**Belmont County, Ohio**  
*Property Tax Rates of Overlapping Governments*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005
<b>Cities:</b>				
Martins Ferry				
Residential/Agricultural Real	5.432628	5.428956	5.688011	5.684366
Commercial/Industrial and Public Utility Real	5.955040	5.944709	6.088403	6.088395
General Business and Public Utility Personal	7.100000	7.100000	7.100000	7.100000
Bellaire				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
General Business and Public Utility Personal	0.000000	0.000000	0.000000	0.000000
St. Clairsville				
Residential/Agricultural Real	6.392654	6.392730	6.830870	6.831341
Commercial/Industrial and Public Utility Real	6.426719	6.433676	6.880171	6.818531
General Business and Public Utility Personal	12.350000	12.350000	12.350000	12.350000
<b>Villages:</b>				
Flushing				
Residential/Agricultural Real	10.973258	10.765295	9.209791	9.204671
Commercial/Industrial and Public Utility Real	14.749968	14.585583	10.380591	10.380591
General Business and Public Utility Personal	15.850000	15.850000	12.850000	12.850000
Holloway				
Residential/Agricultural Real	17.029945	16.987439	17.420896	17.416577
Commercial/Industrial and Public Utility Real	17.364605	17.364605	18.973907	18.973907
General Business and Public Utility Personal	24.750000	24.750000	24.750000	24.750000
Belmont				
Residential/Agricultural Real	6.914911	6.918292	8.013854	8.013987
Commercial/Industrial and Public Utility Real	8.625645	8.625645	9.452402	9.428707
General Business and Public Utility Personal	12.550000	12.550000	12.550000	12.550000
Bethesda				
Residential/Agricultural Real	7.172671	6.759231	10.419537	10.419231
Commercial/Industrial and Public Utility Real	7.358099	7.229962	10.092160	10.092160
General Business and Public Utility Personal	10.550000	10.550000	13.050000	13.050000
Fairview				
Residential/Agricultural Real	7.304526	7.304526	8.099845	8.099845
Commercial/Industrial and Public Utility Real	5.907850	5.907850	6.433398	6.433398
General Business and Public Utility Personal	9.700000	9.700000	9.700000	9.700000
Shadyside				
Residential/Agricultural Real	10.043852	10.043350	11.299385	11.296987
Commercial/Industrial and Public Utility Real	12.019703	12.019703	12.633621	12.633621
General Business and Public Utility Personal	19.350000	19.350000	19.350000	19.350000
Bridgeport				
Residential/Agricultural Real	8.047337	8.045391	8.365083	8.354401
Commercial/Industrial and Public Utility Real	8.390691	8.406762	8.752892	8.718276
General Business and Public Utility Personal	12.750000	12.750000	12.750000	12.750000
Brookside				
Residential/Agricultural Real	7.588037	7.586486	8.255790	8.255790
Commercial/Industrial and Public Utility Real	7.476682	7.448618	8.405336	8.405336
General Business and Public Utility Personal	10.250000	10.250000	10.250000	10.250000

2004	2003	2002	2001	2000	1999
5.679148	5.839291	5.823579	5.831150	6.279376	5.279438
6.092167	6.159173	6.158964	6.160160	6.792330	5.792439
7.100000	7.100000	7.100000	7.100000	7.100000	6.100000
0.000000	0.000000	3.973039	3.941895	4.018500	4.018393
0.000000	0.000000	3.946708	3.947045	3.989344	3.991117
0.000000	0.000000	4.100000	4.100000	4.100000	4.100000
6.829347	7.133676	7.130310	7.119476	7.789394	7.789741
6.766733	7.028608	7.015561	7.015293	7.886017	7.885278
12.350000	12.350000	12.350000	12.350000	12.350000	12.350000
9.170180	10.712224	12.016344	11.939182	9.886969	9.884461
10.380591	11.865173	13.490307	13.652032	10.879367	10.836471
12.850000	14.850000	16.850000	16.850000	11.850000	11.850000
13.524597	13.556710	13.574008	13.562845	16.404621	10.905402
14.973907	15.890916	15.890916	15.890916	16.317505	10.817505
20.750000	20.750000	20.750000	20.750000	20.750000	15.250000
8.013841	8.152819	8.144053	8.146951	9.978596	9.978281
9.428707	9.498126	9.528129	9.456537	10.509670	10.627162
12.550000	12.550000	12.550000	12.550000	12.550000	12.550000
10.420091	11.091697	11.094120	11.095980	12.731000	12.734127
10.092160	10.373181	10.373181	10.373181	11.850686	11.850631
13.050000	13.550000	13.550000	13.550000	14.050000	14.050000
7.969884	6.977803	6.874850	6.843810	4.940876	4.940876
6.433398	7.245876	7.245876	7.245876	5.033149	5.033149
9.700000	7.700000	7.700000	7.700000	7.700000	7.700000
11.288695	11.984176	11.985032	11.955507	13.601281	11.106482
13.296331	13.802994	13.755270	13.603343	16.825896	14.331369
19.350000	19.350000	19.350000	19.350000	19.350000	16.850000
8.355896	8.543931	8.529444	8.498914	9.540794	10.848361
8.570592	9.181298	9.207743	9.200791	10.227177	11.595776
12.750000	12.750000	12.750000	12.750000	12.750000	14.250000
8.255411	8.539213	8.539199	8.532417	9.909196	6.909196
8.093290	8.353521	8.353521	8.354742	9.794856	6.794856
10.250000	10.250000	10.250000	10.250000	10.250000	7.250000

(Continued)

**Belmont County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005
<b>Yorkville</b>				
Residential/Agricultural Real	6.142742	6.142742	6.653454	5.627091
Commercial/Industrial and Public Utility Real	6.600250	6.594554	7.749468	6.650035
General Business and Public Utility Personal	9.600000	9.600000	9.600000	8.700000
<b>Bellaire</b>				
Residential/Agricultural Real	3.823122	3.820788	0.000000	0.000000
Commercial/Industrial and Public Utility Real	3.920057	3.920157	0.000000	0.000000
General Business and Public Utility Personal	4.100000	4.100000	0.000000	0.000000
<b>Morristown</b>				
Residential/Agricultural Real	3.452094	3.452480	3.886914	3.887934
Commercial/Industrial and Public Utility Real	4.163654	4.163654	4.823272	4.823418
General Business and Public Utility Personal	6.050000	6.050000	6.050000	6.050000
<b>Barnesville</b>				
Residential/Agricultural Real	3.780170	3.779691	3.815403	3.815579
Commercial/Industrial and Public Utility Real	3.837378	3.838650	3.896584	3.896265
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
<b>Wilson</b>				
Residential/Agricultural Real	4.821710	4.821710	5.123930	5.123930
Commercial/Industrial and Public Utility Real	4.148890	4.148890	4.359305	4.359305
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
<b>Powhatan Point</b>				
Residential/Agricultural Real	5.499020	5.499020	6.005415	6.002885
Commercial/Industrial and Public Utility Real	6.945670	6.941425	7.478790	7.477050
General Business and Public Utility Personal	8.000000	8.000000	8.000000	8.000000
<b>Townships:</b>				
<b>Colerain (005)</b>				
Residential/Agricultural Real	2.700000	2.700000	2.700000	2.700000
Commercial/Industrial and Public Utility Real	2.700000	2.700000	2.700000	2.700000
General Business and Public Utility Personal	2.700000	2.700000	2.700000	2.700000
<b>Flushing (040)</b>				
Residential/Agricultural Real	3.983240	3.984416	4.225612	4.224604
Commercial/Industrial and Public Utility Real	4.353154	4.353154	4.510742	4.510742
General Business and Public Utility Personal	4.700000	4.700000	4.700000	4.700000
<b>Goshen (080)</b>				
Residential/Agricultural Real	6.059044	6.060137	6.798417	6.837190
Commercial/Industrial and Public Utility Real	7.510273	7.516773	8.143878	8.143878
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000
<b>Kirkwood (120)</b>				
Residential/Agricultural Real	4.529461	4.527050	4.669248	4.666645
Commercial/Industrial and Public Utility Real	5.047188	4.996250	5.057697	5.057697
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000

2004	2003	2002	2001	2000	1999
5.627091	5.743771	5.743965	5.737420	6.798855	6.798986
6.650035	6.702037	6.664680	6.653285	8.917496	8.917522
8.700000	8.700000	8.700000	8.700000	9.200000	9.200000
0.000000	0.000000	3.973039	3.971895	4.018500	4.018393
0.000000	0.000000	3.946708	3.947045	3.989344	3.991117
0.000000	0.000000	4.100000	4.100000	4.100000	4.100000
3.889180	3.959446	3.959446	3.960262	4.436848	4.437674
4.823418	4.845380	4.845380	4.845380	5.611790	5.611790
6.050000	6.050000	6.050000	6.050000	6.050000	6.050000
3.815195	3.840436	3.840421	3.840146	3.898619	3.898242
3.892852	3.898134	3.897490	3.895850	3.946867	3.946867
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
5.382045	5.664055	5.664055	5.940395	3.290700	3.290700
6.158185	6.202690	6.202690	6.400000	4.516300	4.516300
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
6.001680	6.290460	6.290100	6.280380	7.111490	7.108005
7.477050	7.484835	7.593520	7.517810	7.896850	7.882660
8.000000	8.000000	8.000000	8.000000	8.000000	8.000000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
2.700000	2.700000	2.700000	2.700000	2.700000	2.700000
4.230372	4.381332	4.382636	4.373102	4.687098	2.700000
4.510742	4.517846	4.517846	4.518752	4.700000	2.700000
4.700000	4.700000	4.700000	4.700000	4.700000	2.700000
6.880719	5.790979	3.810142	3.805301	4.028265	4.034763
8.143878	6.673053	4.682478	4.689712	4.843147	4.843147
8.800000	7.300000	5.300000	5.300000	5.300000	5.300000
4.677732	4.766096	4.767609	4.759734	4.948635	4.962630
5.057697	5.064348	5.064348	5.064348	5.092698	5.069562
5.250000	5.250000	5.250000	5.250000	5.250000	5.250000

(Continued)

**Belmont County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005
<b>Mead (140)</b>				
Residential/Agricultural Real	3.306660	2.906452	3.030180	3.032809
Commercial/Industrial and Public Utility Real	3.871064	3.871477	3.889254	3.889254
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
<b>Pease (185)</b>				
Residential/Agricultural Real	3.114856	3.134630	2.258781	2.258725
Commercial/Industrial and Public Utility Real	3.262257	3.266348	2.305464	2.304228
General Business and Public Utility Personal	3.600000	3.600000	2.600000	2.600000
<b>Pultney (260)</b>				
Residential/Agricultural Real	4.587328	4.587328	4.964962	4.968636
Commercial/Industrial and Public Utility Real	5.046858	5.016858	5.412338	5.427609
General Business and Public Utility Personal	7.550000	7.550000	7.550000	7.550000
<b>Richland (300)</b>				
Residential/Agricultural Real	2.200000	2.200000	2.200000	2.200000
Commercial/Industrial and Public Utility Real	2.200000	2.200000	2.200000	2.200000
General Business and Public Utility Personal	2.200000	2.200000	2.200000	2.200000
<b>Smith (350)</b>				
Residential/Agricultural Real	7.817706	7.087016	7.938231	7.930236
Commercial/Industrial and Public Utility Real	8.805922	8.511676	9.049529	9.049529
General Business and Public Utility Personal	9.600000	9.600000	9.600000	9.600000
<b>Somerset (370)</b>				
Residential/Agricultural Real	4.525415	4.526719	4.645190	4.648599
Commercial/Industrial and Public Utility Real	5.337172	5.337172	5.347091	5.347091
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
<b>Union (380)</b>				
Residential/Agricultural Real	5.037409	5.043186	5.389331	5.406307
Commercial/Industrial and Public Utility Real	4.977005	4.983641	5.518315	5.518353
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
<b>Warren (410)</b>				
Residential/Agricultural Real	4.080170	3.647482	3.801727	3.816897
Commercial/Industrial and Public Utility Real	4.137378	4.128092	4.394525	4.394525
General Business and Public Utility Personal	4.300000	4.800000	4.800000	4.800000
<b>York (520)</b>				
Residential/Agricultural Real	4.198042	4.199192	6.505222	6.514474
Commercial/Industrial and Public Utility Real	4.799072	4.795227	7.027699	7.030299
General Business and Public Utility Personal	5.300000	5.300000	7.300000	7.300000
<b>Washington (430)</b>				
Residential/Agricultural Real	3.610455	3.612214	3.751234	3.750471
Commercial/Industrial and Public Utility Real	4.029317	4.029317	4.124666	4.124710
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
<b>Wayne (450)</b>				
Residential/Agricultural Real	3.533377	3.534168	3.635274	3.639836
Commercial/Industrial and Public Utility Real	4.627818	4.622411	4.784761	4.784761
General Business and Public Utility Personal	5.000000	5.000000	5.000000	5.000000
<b>Wheeling (490)</b>				
Residential/Agricultural Real	3.942044	3.943727	4.130079	4.137009
Commercial/Industrial and Public Utility Real	4.885364	4.872712	5.224212	5.224212
General Business and Public Utility Personal	6.150000	6.150000	6.150000	6.150000



2004	2003	2002	2001	2000	1999
3.035322	3.095922	3.095931	3.092772	3.366141	3.367240
3.889254	3.890555	3.889927	3.889926	3.722916	3.723591
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
2.258787	2.272068	2.271942	2.271247	2.306183	2.306117
2.304279	2.306640	2.306688	2.295244	2.342853	2.312891
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
4.970164	5.159875	5.158125	5.146310	5.840941	5.845533
5.445543	5.521547	5.521547	5.270867	5.927537	5.941201
7.550000	7.550000	7.550000	7.550000	7.550000	7.550000
2.200000	2.200000	2.200000	2.200000	2.200000	2.583108
2.200000	2.200000	2.200000	2.200000	2.200000	2.883171
2.200000	2.200000	2.200000	2.200000	2.200000	3.650000
7.937423	6.478510	6.483273	6.476124	6.948264	6.950645
9.049529	7.061364	7.061364	7.061364	7.392540	7.417135
9.600000	7.600000	7.600000	7.600000	7.600000	7.600000
4.652657	4.739612	4.740378	4.742924	4.904884	4.907791
5.347091	5.350753	5.351572	5.348811	5.405852	5.405899
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
5.411756	3.428178	5.691920	5.697922	6.289125	6.299067
5.522225	5.584007	5.585435	5.587979	6.584207	6.584207
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
3.816475	3.993917	3.997527	4.006215	4.395192	4.398510
4.394525	4.401777	4.378117	4.377840	4.800000	4.799367
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
6.515554	6.602209	4.603760	4.590590	4.908470	4.911717
7.031586	7.061295	5.061295	5.019160	5.291745	5.291670
7.300000	7.300000	5.300000	5.300000	5.300000	5.300000
3.776652	3.829735	3.833213	3.835266	3.990686	3.991913
4.124718	4.130387	4.130387	4.130387	4.099053	4.100769
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
3.645849	3.693971	3.700038	3.710361	3.855284	3.856698
4.784761	4.850203	4.850203	4.850203	4.854114	4.854114
5.000000	5.000000	5.000000	5.000000	5.000000	5.000000
4.140880	4.296173	4.297933	4.313620	4.560378	4.563700
5.224212	5.285023	5.280886	5.275457	5.627148	5.627188
6.150000	6.150000	6.150000	6.150000	6.150000	6.150000

(Continued)

**Belmont County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005
<b>Special Districts:</b>				
<b>Barton Crescent Fire District #5 (005)</b>				
Residential/Agricultural Real	2.158080	2.161776	2.460132	2.456636
Commercial/Industrial and Public Utility Real	2.092240	2.023060	2.402976	2.402976
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
<b>Eastern Ohio Regional Transit (015)</b>				
Residential/Agricultural Real	1.764706	1.763142	2.000000	1.045354
Commercial/Industrial and Public Utility Real	1.831152	1.829106	2.000000	1.137210
General Business and Public Utility Personal	2.000000	2.000000	2.000000	1.500000
<b>Hill-Valley Fire Department #3 (018)</b>				
Residential/Agricultural Real	3.898524	3.905070	1.932912	1.937781
Commercial/Industrial and Public Utility Real	4.551482	4.551482	2.199093	2.168970
General Business and Public Utility Personal	5.500000	5.500000	3.000000	3.000000
<b>Colerain-Pease Fire District (015)</b>				
Residential/Agricultural Real	1.660551	1.660764	1.867986	1.864719
Commercial/Industrial and Public Utility Real	1.667850	1.667856	1.724814	1.700817
General Business and Public Utility Personal	3.000000	3.000000	3.000000	3.000000
<b>Pease Fire District #2 (197)</b>				
Residential/Agricultural Real	4.307078	4.762736	4.962850	4.967381
Commercial/Industrial and Public Utility Real	3.767820	4.606819	4.714948	4.714948
General Business and Public Utility Personal	6.500000	6.500000	6.500000	6.500000
<b>Cumberland Trial Fire District #4 (300)</b>				
Residential/Agricultural Real	2.597036	2.601247	2.925707	2.928314
Commercial/Industrial and Public Utility Real	3.169097	3.144811	3.384519	3.353395
General Business and Public Utility Personal	5.000000	5.000000	5.000000	5.000000
<b>Pease-Brookside (235)</b>				
Residential/Agricultural Real	2.543552	2.551428	3.020636	3.020636
Commercial/Industrial and Public Utility Real	4.000000	4.000000	4.000000	4.000000
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
<b>Warren Park District (250)</b>				
Residential/Agricultural Real	0.495334	1.289595	1.504479	1.505718
Commercial/Industrial and Public Utility Real	0.539997	1.318160	1.646936	1.647010
General Business and Public Utility Personal	1.000000	2.000000	2.000000	2.000000
<b>Joint Vocational School Districts:</b>				
<b>Belmont Harrison (005)</b>				
Residential/Agricultural Real	1.450000	1.450000	1.450000	1.450000
Commercial/Industrial and Public Utility Real	1.450000	1.450000	1.450000	1.450000
General Business and Public Utility Personal	1.450000	1.450000	1.450000	1.450000
<b>Jefferson Conty JVSD (200)</b>				
Residential/Agricultural Real	1.455259	1.455345	1.500000	1.500000
Commercial/Industrial and Public Utility Real	1.480192	1.480038	1.500000	1.500000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2004	2003	2002	2001	2000	1999
2.455120	2.673448	2.674672	2.666140	3.178692	3.188012
2.385820	2.417108	2.418004	2.418004	3.921792	3.939564
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
1.044463	1.112020	1.110885	1.108104	1.299603	1.299796
1.135063	1.170577	1.162128	1.147983	1.409985	1.410498
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.939881	2.091897	2.089377	2.078862	2.524509	2.528724
2.076939	2.066778	2.667900	2.058732	2.790090	2.790090
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
1.865028	2.021811	2.018361	2.014164	2.413626	2.414658
1.667364	1.686480	1.686876	1.605582	2.023692	2.023890
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
4.973898	3.383787	3.383809	3.367729	2.632359	4.053940
4.714948	2.790151	2.783724	2.690938	2.863752	4.363752
6.500000	4.500000	4.500000	4.500000	3.000000	4.500000
2.933183	3.167649	3.173430	3.174242	3.692726	3.711671
3.330444	3.472661	3.469732	3.475071	4.249352	4.251846
5.000000	5.000000	5.000000	5.000000	5.000000	5.000000
3.020636	3.279760	3.279760	3.281064	3.739408	3.739540
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
1.505518	0.624098	0.624442	0.622889	0.770572	0.772659
1.647010	0.692154	0.692663	0.680744	0.969499	0.969638
2.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.450000	1.450000	1.450000	1.450000	1.939213	1.940337
1.450000	1.450000	1.450000	1.450000	1.941255	1.941559
1.450000	1.450000	1.450000	1.450000	1.950000	1.950000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000

(Continued)

**Belmont County, Ohio**  
*Property Tax Rates of Overlapping Governments (Continued)*  
(per \$1,000 of assessed value)  
Last Ten Years

	2008	2007	2006	2005
<b>School Districts:</b>				
Bridgeport Exempted Village (005)				
Residential/Agricultural Real	26.214345	26.237918	28.210010	29.045958
Commercial/Industrial and Public Utility Real	28.993441	28.991316	30.394261	31.052256
General Business and Public Utility Personal	44.210000	44.210000	44.210000	45.070000
Martins Ferry City (020)				
Residential/Agricultural Real	26.871091	26.851081	27.019080	27.021442
Commercial/Industrial and Public Utility Real	31.715215	31.673697	32.805962	32.780628
General Business and Public Utility Personal	43.090000	43.090000	43.090000	43.090000
St. Clairsville-Richland City (030)				
Residential/Agricultural Real	22.500008	22.500012	22.940014	22.940009
Commercial/Industrial and Public Utility Real	22.617598	22.500011	23.182223	23.042968
General Business and Public Utility Personal	34.750000	34.750000	35.190000	35.190000
Barnesville Exempted Village (040)				
Residential/Agricultural Real	23.582371	24.083239	26.743200	26.819932
Commercial/Industrial and Public Utility Real	26.722696	27.275162	30.541268	30.527803
General Business and Public Utility Personal	43.500000	43.950000	44.200000	44.200000
Union Local (050)				
Residential/Agricultural Real	23.408340	23.674773	24.102624	24.304574
Commercial/Industrial and Public Utility Real	23.425498	23.675900	24.139248	24.338684
General Business and Public Utility Personal	31.250000	31.500000	31.900000	32.100000
Bellaire Local (140)				
Residential/Agricultural Real	25.738764	25.711385	26.000916	26.004013
Commercial/Industrial and Public Utility Real	26.453188	26.454849	27.219424	27.228526
General Business and Public Utility Personal	34.500000	34.500000	34.500000	34.500000
Shadyside Local (150)				
Residential/Agricultural Real	28.536473	28.531690	23.563348	23.559776
Commercial/Industrial and Public Utility Real	32.054432	32.057489	27.268751	27.268751
General Business and Public Utility Personal	42.450000	42.450000	36.950000	36.950000
Switzerland of Ohio Local (160)				
Residential/Agricultural Real	21.541319	21.549103	21.677326	21.678940
Commercial/Industrial and Public Utility Real	33.661151	37.373611	30.632730	30.491777
General Business and Public Utility Personal	37.900000	37.900000	37.900000	37.900000
Buckeye Local (205)				
Residential/Agricultural Real	22.500021	22.900013	22.900011	22.900011
Commercial/Industrial and Public Utility Real	23.896924	24.270558	25.821503	25.833183
General Business and Public Utility Personal	30.000000	30.400000	30.400000	30.400000
Harrison Hills City (490)				
Residential/Agricultural Real	21.495761	21.703506	21.694215	21.993375
Commercial/Industrial and Public Utility Real	24.558894	24.951337	24.942389	26.375080
General Business and Public Utility Personal	37.750000	37.750000	37.750000	37.750000

The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

Rates may only be raised by obtaining the approval of a majority of the voters at a public election.

Real property tax rates are reduced so that inflationary increases in value do not generate additional taxes. Real property is reappraised every six years and property values are updated in the third year following each reappraisal.

Overlapping rates are those of local and county governments that apply to property owners within the County.

**Source:** Belmont County Auditor

2004	2003	2002	2001	2000	1999
23.372797	24.702666	24.685352	24.617692	29.145491	29.138976
24.817732	25.832206	25.865497	25.276128	30.247937	30.248673
39.400000	39.400000	39.400000	39.400000	39.400000	39.400000
21.420464	22.583458	22.560444	22.510512	25.779497	25.796014
27.140185	27.588863	27.587440	27.582170	32.596316	32.598272
37.500000	37.500000	37.500000	37.500000	37.500000	37.500000
22.940004	22.940007	22.940011	20.000010	20.062349	20.137350
22.940014	22.952797	22.940020	20.000004	21.324844	21.334241
35.190000	35.190000	35.190000	32.250000	32.250000	38.250000
26.852758	29.217003	29.231215	29.271588	33.405722	29.629392
30.383404	31.081233	31.016469	30.944443	33.864310	30.016554
44.200000	44.650000	44.650000	44.650000	44.650000	40.850000
24.305843	24.748650	24.749932	24.750014	25.350014	29.351279
42.338985	24.745972	24.746233	24.750014	26.495171	30.907956
32.100000	32.500000	32.500000	32.500000	33.100000	38.100000
26.005611	26.566482	26.546803	26.490514	26.877139	26.885002
27.204900	27.675203	27.084678	26.823607	27.383008	27.429288
34.500000	34.830000	34.830000	34.830000	34.830000	34.830000
23.550130	23.829267	23.831700	23.779813	25.481947	20.990022
27.710408	28.033636	27.993635	27.919825	27.836066	23.344662
36.950000	36.950000	36.950000	36.950000	36.950000	32.450000
21.914014	21.944731	21.945239	22.607034	23.233390	23.205002
31.112254	31.274726	31.310626	31.571072	31.665909	31.525889
37.900000	37.900000	37.900000	37.900000	37.900000	37.900000
22.900005	23.100009	23.060204	23.000014	23.850018	23.850005
25.808799	26.359866	26.267135	26.161155	29.410201	29.413128
30.400000	30.600000	30.500000	30.500000	31.350000	31.350000
21.999375	22.004996	23.170028	23.140362	23.135598	25.943447
26.378926	26.453550	27.405190	27.393116	27.382258	28.635441
37.750000	37.750000	37.750000	37.750000	37.750000	37.750000

**Belmont County, Ohio**  
*Property Tax Levies and Collections (1)*  
*Real and Public Utilities Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (2)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2008	\$13,904,982	\$12,876,013	92.60%	\$321,900	\$13,197,913	94.91%
2007	12,666,698	11,552,028	91.20%	303,342	11,855,370	93.59%
2006	11,010,250	10,009,378	90.91%	392,878	10,402,256	94.48%
2005	10,608,698	9,592,651	90.42%	373,894	9,966,545	93.95%
2004	9,948,496	9,556,064	96.06%	363,470	9,919,534	99.71%
2003	9,891,808	9,227,415	93.28%	357,100	9,584,515	96.89%
2002	9,794,443	9,434,055	96.32%	352,302	9,786,357	99.92%
2001	9,721,745	9,186,513	94.49%	332,100	9,518,613	97.91%
2000	42,286,772	40,587,605	95.98%	1,158,495	41,746,100	98.72%
1999	39,384,547	38,294,932	97.23%	1,051,179	39,346,111	99.90%

**Source:** Belmont County Auditors Office

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue. 1999-2000 include all levies and collections for the subdivisions and the County. All other years include levies and collections for the County's share only.

(2) The County does not identify delinquent tax collections by tax year.

**Belmont County, Ohio**  
*Property Tax Levies and Collections*  
*Tangible Personal Property Taxes*  
*Last Ten Years*

Collection Year	Current Tax Levy	Current Tax Collections	Percent of Current Tax Collections to Current Tax Levy	Delinquent Tax Collections (1)	Total Tax Collections	Percent of Total Tax Collections to Current Tax Levy
2008	\$1,193,641	\$823,020	68.95%	\$186,952	\$1,009,972	84.61%
2007	1,492,052	921,667	61.77%	243,845	1,165,512	78.11%
2006	1,107,905	1,052,870	95.03%	132,556	1,185,426	107.00%
2005	1,499,605	1,364,339	90.98%	179,753	1,544,092	102.97%
2004	1,400,481	1,351,882	96.53%	268,397	1,620,279	115.69%
2003	1,378,708	1,057,083	76.67%	242,463	1,299,546	94.26%
2002	1,575,455	1,178,661	74.81%	138,622	1,317,283	83.61%
2001	1,557,250	1,385,211	88.95%	152,386	1,537,597	98.74%
2000	5,229,654	5,034,395	96.27%	143,993	5,178,388	99.02%
1999	4,719,682	4,656,202	98.65%	250,429	4,906,631	103.96%

**Source:** *Belmont County Auditor*

(1) The County does not identify delinquent tax collections by tax year. 1999-2000 include all levies and collections for the subdivisions and the County. All other years include levies and collections for the County's share only.

**Belmont County, Ohio**

*Principal Taxpayers*

*Real Estate Tax*

*2008 and 1999 (1)*

<u>Name of Taxpayer</u>	<u>2008</u>	
	<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
Ohio Power	\$33,031,600	3.52%
First Energy Generation Corporation	26,654,650	2.84%
Ohio Valley Mall	25,065,440	2.67%
Ohio Coating Company	5,117,510	0.54%
Wal-Mart	4,412,300	0.47%
South Central Power Company	4,411,350	0.47%
East Ohio Gas	3,520,530	0.37%
Zandez Inc.	3,486,972	0.37%
THF The St. Clairsville Development	3,230,270	0.34%
American Energy Corporation	3,086,270	0.33%
Totals	<u>\$112,016,892</u>	<u>11.92%</u>
Total Assessed Valuation	<u>\$939,525,870</u>	

<u>Name of Taxpayer</u>	<u>1999</u>	
	<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
Ohio Valley Mall	\$19,843,410	3.49%
Ohio Edison	12,761,740	2.25%
THF The St. Clairsville Development	10,861,910	1.91%
Ohio Coatings Company	2,781,940	0.49%
Ohio Bell	526,060	0.09%
Ohio Power	239,530	0.04%
East Ohio Gas	121,040	0.02%
Columbia Gas Transmission	21,160	0.00%
Columbia Gas of Ohio	11,690	0.00%
Totals	<u>\$47,168,480</u>	<u>8.30%</u>
Total Assessed Valuation	<u>\$568,328,790</u>	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

**Source :** *Belmont County Auditor*



**Belmont County, Ohio**  
*Principal Taxpayers*  
*Tangible Personal Property Tax*  
*2008 and 1999 (1)*

Name of Taxpayer	2008	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Ohio Power	\$16,071,942	47.12%
First Energy	7,125,177	20.89%
Mayflower Vehicle Systems Inc.	3,979,060	11.67%
Total	\$27,176,179	79.67%
Total Assessed Valuation	\$34,108,480	

Name of Taxpayer	1999	
	Assessed Value	Percent of Tangible Personal Property Assessed Value
Ohio Power	\$22,368,350	28.18%
Ohio Edison	11,380,139	14.34%
East Ohio Gas	5,592,006	7.05%
Total	\$39,340,495	49.57%
Total Assessed Valuation	\$79,367,420	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

**Source:** *Belmont County Auditor*

**Belmont County, Ohio**  
Principal Taxpayers  
Public Utilities Tangible Personal Property Tax  
2008 and 1999 (1)

Name of Taxpayer	2008	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$3,263,500	4.86%
Wheeling -Pittsburgh Steel	2,617,790	3.90%
Ohio Valley Coal	1,796,310	2.68%
Mayflower Vehicle Systems	1,202,440	1.79%
Turf Care Supply Corporation	751,820	1.12%
Total	<u>\$9,631,860</u>	<u>14.35%</u>
Total Assessed Valuation	<u>\$67,135,600</u>	

Name of Taxpayer	1999	
	Assessed Value	Percent of Public Utility Assessed Value
Ohio Power Company	\$34,895,350	28.93%
First Energy Corporation	17,225,275	14.28%
East Ohio Gas Company	7,180,160	5.95%
Ohio Bell Telephone Company	5,258,150	4.36%
Ohio Coatings	4,341,930	3.60%
Total	<u>\$68,900,865</u>	<u>57.11%</u>
Total Assessed Valuation	<u>\$120,635,400</u>	

(1) The amounts presented represent the assessed values upon which 2008 and 1999 collections were based.

**Source:** Belmont County Auditor

**Belmont County, Ohio**  
*Taxable Sales By Industry (Category)*  
*Last Two Years (1)*

Industry (Category)	December 31, 2008		December 31, 2007	
	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
Utilities (excluding telecommunications)	1.03%	\$111,695	0.53%	\$60,885
Construction	0.21%	23,140	0.12%	13,778
Manufacturing	3.09%	335,582	1.26%	145,418
Wholesale Trade	1.32%	145,560	0.95%	109,529
Motor Vehicle and Parts Dealers	18.92%	2,052,843	18.31%	2,120,932
Furniture and Home Furnishings Stores	0.99%	107,739	1.08%	124,638
Electronic and Appliance Stores	2.40%	260,151	2.65%	307,285
Building Material and Garden Equipment & Supplies	7.53%	816,464	7.82%	905,456
Food and Beverage Stores	5.61%	608,431	5.04%	583,437
Health and Personal Care Stores	1.76%	190,912	1.54%	179,052
Gasoline Stations	1.26%	136,279	1.44%	167,152
Clothing and Clothing Accessories Stores	4.72%	512,290	5.20%	601,969
Sporting Goods, Hobby, Book, and Music Stores	2.74%	296,900	2.66%	307,756
General Merchandise Stores	16.58%	1,796,950	19.02%	2,203,776
Miscellaneous Store Retailers	8.83%	957,943	9.20%	1,065,512
Nonstore Retailers	1.67%	181,102	1.75%	202,195
Transportation and Warehousing	0.12%	12,516	0.11%	12,378
Information (including telecommunications)	5.93%	643,265	5.11%	592,003
Finance and Insurance	0.19%	20,757	0.19%	21,853
Real Estate, and Rental & Leasing of Property	1.91%	207,181	2.01%	232,416
Professional, Scientific and Technical Services	0.31%	33,684	0.21%	23,692
Administrative & Support Services, and Waste Management & Remediation Services	1.12%	121,888	0.95%	110,129
Education, Health Care and Social Assistance	0.03%	3,485	0.02%	2,721
Arts, Entertainment, and Recreation	0.19%	20,373	0.05%	6,208
Accommodation and Food Services	7.48%	811,070	7.62%	883,228
Other Services	2.05%	222,596	1.98%	229,591
Unclassified	2.01%	217,899	3.21%	372,356
<b>Total</b>	<b>100.00%</b>	<b>\$10,848,695</b>	<b>100.00%</b>	<b>\$11,585,345</b>
Sales Tax Rate	1.50%		1.50%	

The rate may be imposed by the commissioners subject to referendum or approved by a majority of the voters within the county.

(1) Only two years of information was available from the Department of Taxation and number of taxpayers by industry is not available.

**Source:** State Department of Taxation

**Belmont County, Ohio**  
*Ratios of Outstanding Debt By Type*  
*Last Ten Years*

Year	Governmental Activities					Business Type	
	General Obligation Bonds	Long-Term Notes Payable	Pension Obligation	Rural Industrial Park Loan	Capital Leases	Mortgage Revenue Bonds	General Obligation Bonds
2008	\$6,669,157	\$0	\$0	\$230,378	\$229,609	\$6,525,000	\$12,643,478
2007	7,118,558	0	0	257,144	101,816	6,631,000	13,338,259
2006	7,547,959	2,000,000	0	285,246	127,424	6,732,000	5,516,762
2005	3,095,047	3,480,000	0	314,451	180,871	6,828,000	3,912,138
2004	3,473,477	540,000	0	400,000	215,316	6,919,000	4,028,488
2003	3,841,906	1,955,000	0	400,000	244,824	7,346,000	4,413,785
2002	4,137,142	517,142	712,545	400,000	285,598	7,491,000	5,105,000
2001	4,497,798	0	689,993	400,000	232,623	7,778,000	5,475,000
2000	4,845,054	0	409,687	400,000	239,079	7,898,000	5,830,000
1999	5,180,747	0	535,127	0	327,485	8,142,000	6,175,000

**Source:** Belmont County Auditor's Office  
Bureau of Economic Analysis

Activities						
OWDA Loans Payable	Long-Term Notes Payable	Capital Leases	Total Primary Government	Ratio of Net Debt to Estimated Actual Value	Percentage of Personal Income	Per Capita
\$21,297	\$2,100,000	\$1,593	\$28,420,512	0.81%	1.54%	\$418
25,092	1,800,000	3,579	29,275,448	0.86%	1.62%	\$431
28,597	9,600,000	5,417	31,843,405	1.05%	1.76%	463
31,835	9,800,000	7,119	27,649,461	0.94%	1.58%	400
34,826	6,500,000	8,694	22,119,801	0.76%	1.31%	319
37,589	5,500,000	15,363	23,754,467	0.87%	1.41%	341
40,140	0	19,731	18,708,298	0.68%	1.14%	268
42,497	0	9,626	19,125,537	0.67%	1.20%	275
44,674	0	15,108	19,681,602	0.78%	1.30%	281
46,685	0	20,711	20,427,755	0.84%	1.40%	289

**Belmont County, Ohio**  
*Ratio of General Bonded Debt  
to Estimated Actual Value and Debt per Capita  
Last Ten Years*

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<u>Year</u>	<u>Population (1)</u>	<u>Estimated Actual Value of Taxable Property(2)</u>	<u>General Bonded Debt Outstanding</u>	<u>Ratio of Bonded Debt to Estimated Actual Value</u>	<u>Bonded Debt per Capita</u>
2008	67,975	\$3,498,637,709	\$6,669,157	0.19%	\$98
2007	67,908	3,411,157,327	7,118,558	0.21%	105
2006	68,771	3,023,552,356	7,547,959	0.25%	110
2005	69,089	2,951,698,130	3,095,047	0.10%	45
2004	69,444	2,902,569,442	3,473,477	0.12%	50
2003	69,567	2,731,604,246	3,841,906	0.14%	55
2002	69,843	2,737,157,366	4,137,142	0.15%	59
2001	69,602	2,868,104,549	4,497,798	0.16%	65
2000	70,130	2,517,495,697	4,845,054	0.19%	69
1999	70,587	2,423,807,823	5,180,747	0.21%	73

**Sources:** (1) U.S. Census Bureau

(2) Belmont County Auditors Office

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**Belmont County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2008	2007	2006	2005
Tax Valuation	<u>\$1,040,769,950</u>	<u>\$1,056,374,248</u>	<u>\$957,083,086</u>	<u>\$963,027,741</u>
Debt Limit (1)	<u>24,519,249</u>	<u>24,909,356</u>	<u>22,427,077</u>	<u>20,676,821</u>
Total Outstanding Debt:				
General Obligation Bonds	19,090,000	20,220,000	12,875,000	7,020,000
Rural Industrial Park Loan	230,378	257,144	285,246	314,451
Mortgage Revenue Bonds Payable	6,525,000	6,631,000	6,732,000	6,828,000
OWDA Loans	21,297	25,092	28,597	31,835
Notes Payable	<u>2,760,000</u>	<u>4,990,000</u>	<u>12,785,000</u>	<u>14,790,000</u>
Total	<u>28,626,675</u>	<u>32,123,236</u>	<u>32,705,843</u>	<u>28,984,286</u>
Exemptions:				
General Obligation Bonds for Jail Construction	4,115,000	4,465,000	4,800,000	2,945,000
General Obligation Bonds for Eastern Division Court	1,045,000	1,085,000	1,120,000	0
General Obligation Bonds Payable from Rental Revenues	1,380,000	1,430,000	1,480,000	160,000
General Obligation Bonds Payable from Enterprise Revenues	12,550,000	13,240,000	5,475,000	3,915,000
General Obligation Bonds Payable from Court Fines and Fees	0	0	0	0
Rural Industrial Park Loan Payable from Sale of Land	230,378	257,144	285,246	314,451
Mortgage Revenue Bonds Payable from Enterprise Revenue	6,525,000	6,631,000	6,732,000	6,828,000
OWDA Loans Payable from Enterprise Fund Revenue	21,297	25,092	28,597	31,835
County Engineer Building Improvement Notes Payable	0	640,000	800,000	960,000
Emergency Operations Center Notes Payable	480,000	270,000	300,000	300,000
Common Pleas Court Computer Notes Payable	0	80,000	85,000	120,000
Satellite Building Notes Payable	0	0	0	1,480,000
Public Assistance Notes Payable	180,000	200,000	0	0
Road and Bridge Improvement Repair Notes Payable	0	2,000,000	2,000,000	2,000,000
Court Computer Note Payable	0	0	0	0
Reclamation Landfill Notes Payable	0	0	0	0
Juvenile Detention Facility Notes Payable	0	0	0	0
Notes Payable from County Sales and Use Tax	0	0	0	0
Notes Payable from Enterprise Fund Revenues	<u>2,100,000</u>	<u>1,800,000</u>	<u>9,600,000</u>	<u>9,930,000</u>
Total Self-Supporting Debt	<u>28,626,675</u>	<u>32,123,236</u>	<u>32,705,843</u>	<u>28,984,286</u>
Amount of Debt Subject to Limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal Debt Margin	<u>\$24,519,249</u>	<u>\$24,909,356</u>	<u>\$22,427,077</u>	<u>\$20,676,821</u>
Legal Debt Margin as a Percentage of the Debt Limit	100.00%	100.00%	100.00%	100.00%
Unvoted Debt Limit (2)	\$10,407,700	\$10,563,742	\$9,570,831	\$9,630,277
Less:				
Amount of Debt Subject to Limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unvoted Legal Debt Margin	<u>\$10,407,700</u>	<u>\$10,563,742</u>	<u>\$9,570,831</u>	<u>\$9,630,277</u>
Unvoted Legal Debt Margin as a Percentage of the Unvoted Debt Limit	100.00%	100.00%	100.00%	100.00%

(1) Ohio Bond Law sets a limit calculated as follows:  
 Three percent of the first \$100,000,000 of the tax valuation  
 One and one-half percent of the next \$200,000,000 of the tax valuation  
 Two and one-half percent of the amount of the tax valuation in excess of \$300,000,000.

(2) Ohio Bond Law sets a limit of one percent of the tax valuation.

**Source:** Belmont County Auditor



2004	2003	2002	2001	2000	1999
<u>\$947,559,269</u>	<u>\$887,700,390</u>	<u>\$887,072,850</u>	<u>\$918,304,500</u>	<u>\$795,976,790</u>	<u>\$768,331,610</u>
<u>22,575,694</u>	<u>22,188,982</u>	<u>20,676,821</u>	<u>20,457,613</u>	<u>18,253,612</u>	<u>16,708,295</u>
7,835,000	8,615,000	9,242,142	9,972,798	10,675,054	11,355,747
400,000	400,000	400,000	400,000	400,000	0
6,919,000	7,346,000	7,491,000	7,778,000	7,898,000	8,142,000
34,826	37,589	40,140	42,497	44,674	46,685
<u>13,605,000</u>	<u>12,530,000</u>	<u>11,860,000</u>	<u>11,355,000</u>	<u>7,635,000</u>	<u>5,003,597</u>
<u>28,793,826</u>	<u>28,928,589</u>	<u>29,033,282</u>	<u>29,548,295</u>	<u>26,652,728</u>	<u>24,548,029</u>
3,175,000	3,395,000	3,545,000	3,740,000	3,930,000	4,110,000
0	0	0	0	0	0
310,000	460,000	575,000	705,000	825,000	945,000
4,350,000	4,760,000	5,105,000	5,475,000	5,830,000	6,175,000
0	0	17,142	52,798	90,054	125,747
400,000	400,000	400,000	400,000	400,000	0
6,919,000	7,346,000	7,491,000	7,778,000	7,898,000	8,142,000
34,826	37,589	40,140	42,497	44,674	46,685
1,120,000	1,280,000	1,440,000	1,600,000	1,600,000	900,000
0	0	0	0	0	0
105,000	115,000	125,000	250,000	0	0
1,485,000	1,500,000	1,500,000	1,500,000	2,135,000	0
0	0	0	0	0	0
0	0	0	0	0	0
40,000	60,000	0	0	0	0
0	0	0	0	0	0
500,000	500,000	500,000	500,000	500,000	0
0	3,575,000	3,695,000	4,705,000	400,000	0
<u>10,355,000</u>	<u>5,500,000</u>	<u>4,600,000</u>	<u>2,800,000</u>	<u>3,000,000</u>	<u>3,100,000</u>
<u>28,793,826</u>	<u>28,928,589</u>	<u>29,033,282</u>	<u>29,548,295</u>	<u>26,652,728</u>	<u>23,544,432</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,003,597</u>
<u>\$22,575,694</u>	<u>\$22,188,982</u>	<u>\$20,676,821</u>	<u>\$20,457,613</u>	<u>\$18,253,612</u>	<u>\$15,704,698</u>
100.00%	100.00%	100.00%	100.00%	100.00%	93.99%
<u>\$9,475,593</u>	<u>\$8,877,004</u>	<u>\$8,870,729</u>	<u>\$9,183,045</u>	<u>\$7,959,768</u>	<u>\$7,683,316</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,003,597</u>
<u>\$9,475,593</u>	<u>\$8,877,004</u>	<u>\$8,870,729</u>	<u>\$9,183,045</u>	<u>\$7,959,768</u>	<u>\$6,679,719</u>
100.00%	100.00%	100.00%	100.00%	100.00%	86.94%

**Belmont County, Ohio**  
*Pledged Revenue Coverage - Sanitary Sewer District 1*  
*Last Ten Years*

Year	Mortgage Revenue Bonds					
	Water Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2008 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2007 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2006 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2005	\$231,332	\$513,738	(\$282,406)	\$0	\$0	0.00
2004	254,301	345,901	(91,600)	10,000	2,655	(7.24)
2003	270,451	312,453	(42,002)	35,000	1,909	(1.14)
2002	299,041	318,929	(19,888)	35,000	7,618	(0.47)
2001	287,410	259,931	27,479	32,000	5,008	0.74
2000	369,662	230,828	138,834	31,000	11,698	3.25
1999	344,552	239,665	104,887	30,000	11,434	2.53

(1) Total Revenue (including interest) exclusive of tap fees and transfers.

(2) Total operating expenses exclusive of depreciation.

(3) Includes principal and interest of revenue bond only.

(4) Bonds were fully repaid during 2005.

**Source:** Belmont County Auditor

**Belmont County, Ohio**  
*Pledged Revenue Coverage - Water Works 3*  
*Last Ten Years*

Year	Mortgage Revenue Bonds					
	Water Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2008	\$2,655,340	\$2,073,163	\$582,177	\$106,000	\$344,736	1.29
2007	3,044,899	2,012,537	1,032,362	101,000	350,024	2.29
2006	2,678,570	1,549,260	1,129,310	96,000	355,039	2.50
2005	2,756,130	1,816,327	939,803	91,000	359,801	2.08
2004	2,817,895	1,619,027	1,198,868	407,000	385,005	1.51
2003	3,036,623	1,474,994	1,561,629	100,000	368,628	3.33
2002	2,894,230	1,514,264	1,379,966	248,000	404,962	2.11
2001	2,906,410	1,253,068	1,653,342	88,000	405,084	3.35
2000	2,977,736	1,243,926	1,733,810	213,000	428,544	2.70
1999	2,671,283	1,314,061	1,357,222	99,000	426,017	2.59

- (1) Total Revenue (including interest) exclusive of tap fees and transfers.  
(2) Total operating expenses exclusive of depreciation.  
(3) Includes principal and interest of revenue bonds only.

**Source:** Belmont County Auditor

**Belmont County, Ohio**  
*Demographic and Economic Statistics*

*Last Ten Years*

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Year	Population (1)	Personal Income (2),(4) (in thousands)	Per Capita Personal Income (4)	Unemployment Rate (3)
2008	67,975	\$1,848,287,000	\$27,191	7.00%
2007	67,908	1,848,287,000	27,218	6.50%
2006	68,771	1,806,224,000	26,264	7.00%
2005	69,089	1,753,203,000	25,376	5.50%
2004	69,444	1,693,875,000	24,392	6.40%
2003	69,567	1,681,992,000	24,178	5.50%
2002	69,843	1,643,548,000	23,532	5.80%
2001	69,602	1,588,628,000	22,824	4.30%
2000	70,130	1,514,226,000	21,592	4.80%
1999	70,587	1,457,205,000	20,644	5.50%

**Sources:** (1) U.S. Census Bureau  
 (2) Bureau of Economic Analysis  
 (3) Ohio Job and Family Services website  
 (4) Personal Income not available for 2008. Used 2007 income.

**Belmont County, Ohio**  
*Principal Employers*  
*Current Year and Nine Years Ago*

Employer	Nature of Business	2008	
		Number of Employees	Percentage of Total Employment
Belmont County Government	Public Service	1,015	3.19%
East Ohio Regional Hospital	Health Care	628	1.97%
Belmont Community Hospital	Health Care	430	1.35%
Barnesville Hospital Association	Health Care	412	1.29%
Wheeling-Pittsburgh Steel Corporation	Manufacturing	369	1.16%
State of Ohio	Public Service	278	0.87%
American Energy Corporation	Utility	230	0.72%
Wal-Mart Stores Inc.	Retail	200	0.63%
Kroger Company	Retail	179	0.56%
Ohio Valley Coal Co.	Mining	178	0.56%
<b>Total</b>		<b>3,919</b>	<b>12.30%</b>
<b>Total Employment within the County</b>		<b>31,858</b>	

Employer	Nature of Business	1999	
		Number of Employees	Percentage of Total Employment
Belmont County Government	Public Service	950	3.17%
Wheeling-Pittsburgh Steel Corporation	Manufacturing	612	2.04%
East Ohio Regional Hospital	Health Care	480	1.60%
Belmont Community Hospital	Health Care	412	1.37%
Barnesville Hospital Association	Health Care	303	1.01%
State of Ohio	Public Service	228	0.76%
American Energy Corporation	Utility	200	0.67%
Kroger Company	Retail	186	0.62%
Ohio Valley Coal Co.	Mining	112	0.37%
Motor Panels Stamping	Manufactured	89	0.30%
<b>Total</b>		<b>3,572</b>	<b>11.90%</b>
<b>Total Employment within the County</b>		<b>30,012</b>	

**Sources:** Belmont County Auditor's Office

**Belmont County, Ohio**  
 County Government Employees by Function/Activity  
 Last Eight Years (1)

	2008	2007	2006	2005	2004	2003	2002	2001
<b>General Government</b>								
<b>Legislative and Executive</b>								
Commissioners	24	23	22	20	23	29	27	24
Auditor	27	27	27	24	26	28	26	23
Treasurer	7	8	7	7	8	7	8	8
Prosecuting Attorney	17	16	16	18	17	11	11	11
Board of Elections	18	15	10	12	11	9	9	10
Recorder	7	7	7	6	7	7	7	6
Buildings and Grounds	11	10	8	7	8	9	8	8
Dog and Kennel	4	4	4	4	4	6	6	7
<b>Judicial</b>								
Common Pleas Court	17	16	15	16	14	13	13	12
Probate Court	6	6	6	6	6	7	7	7
Juvenile Court	20	20	19	20	23	25	24	16
County Courts	18	18	18	15	15	19	16	14
Clerk of Courts	8	8	8	9	9	8	8	8
Public Defender	5	6	6	6	6	6	6	6
Domestic Relations	6	6	4	3	3	3	4	3
Law Library	1	1	1	1	1	1	2	2
<b>Public Safety</b>								
Sheriff	88	82	76	88	79	80	78	77
Probation	22	22	20	19	18	19	17	16
Emergency 911	16	16	17	15	19	16	17	18
Disaster Services	7	7	7	5	3	3	3	2
Coroner	3	3	4	3	3	3	3	3
District Detention Home/Oakview	55	56	56	55	59	59	60	68
<b>Public Works</b>								
Engineer	56	62	59	54	60	53	63	62
Building Department	6	6	6	6	5	5	6	7
Sewer District and Sewer District	34	34	34	33	33	35	34	33
Recycling	0	0	4	4	4	4	2	2
<b>Health</b>								
Developmental Disabilities	111	112	111	119	115	114	113	110
Alcohol, Drug Abuse and Mental Health	5	5	5	5	5	5	5	5
County Home	108	111	113	110	109	121	112	108
Health Department	17	18	19	18	15	16	14	14
<b>Human Services</b>								
Jobs and Family Services	242	248	255	180	204	221	246	180
Children's Services	23	23	25	24	22	23	23	21
Child Support Enforcement Agency	13	13	14	14	14	17	17	15
Veteran Services	6	6	6	5	4	4	4	4
<b>Conservation and Recreation</b>								
Soil and Water Conservation	4	4	4	5	4	4	4	4
Community and Economic Development	3	3	3	3	3	3	3	3
<b>Total</b>	<b>1,015</b>	<b>1,022</b>	<b>1,016</b>	<b>939</b>	<b>959</b>	<b>993</b>	<b>1,006</b>	<b>917</b>

**Method:** 1.00 for each full-time, 0.50 for each part-time and 0.25 for each seasonal employee

The count is performed on July 1 each year.

(1) Only eight years of information was available from the County Auditors Office.

**Source:** Belmont County Auditor's Office

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**Belmont County, Ohio**  
 Capital Asset Statistics by Function/Activity  
 Last Ten Years

	2008	2007	2006	2005	2004
General Government					
Legislative and Executive					
Commissioners					
Administrative office space (sq. ft.)	2,000	2,000	2,000	2,000	2,000
Auditor					
Administrative office space	4,672	4,672	4,672	4,672	4,672
Treasurer					
Administrative office space	2,400	2,400	2,400	2,400	2,400
Prosecuting Attorney					
Administrative office space	1,850	1,850	1,850	1,850	1,850
Board of Elections					
Administrative office space	1,650	1,650	1,650	1,280	1,280
Voting Machines	238	238	238	238	224
Recorder					
Administrative office space	3,248	3,248	3,248	3,248	3,248
Buildings and Grounds					
Administrative office space	2,420	2,420	2,420	2,420	2,420
Data Processing					
Administrative office space	336	336	336	336	336
Judicial					
Common Pleas Court					
Number of court rooms	2	2	2	2	2
Probate Court					
Number of court rooms	1	1	1	1	1
Juvenile Court					
Number of court rooms	1	1	1	1	1
County Court					
Number of court rooms	3	3	3	3	3
Clerk of Courts					
Administrative office space	3,248	3,248	3,248	3,248	3,248
Juvenile Detention Center					
Capacity	54	54	54	54	54
Domestic Relations					
Administrative office space	288	288	288	288	288
Law Library					
Administrative office space	3,980	3,980	3,980	3,980	3,980
Public Safety					
Sheriff					
Jail capacity	136	72	72	72	72
Number of patrol vehicles	52	50	47	45	43
Probation					
Administrative office space	660	660	660	660	660
Disaster Services					
Number of emergency response vehicles	7	6	4	4	4
Public Works					
Engineer					
Centerline miles of roads	508	508	508	508	508
Number of bridges	108	106	107	107	107
Number of culverts	252	252	252	252	252
Number of traffic signs	4,580	4,580	4,560	4,560	4,560
Number of vehicles	58	56	54	54	54



2003	2002	2001	2000	1999
2,000	2,000	2,000	2,000	2,000
4,672	4,672	4,672	4,672	4,672
2,400	2,400	2,400	2,400	2,400
1,850	1,850	1,850	1,850	1,850
1,280	1,280	1,280	1,280	1,280
224	224	224	224	224
3,248	3,248	3,248	3,248	3,248
2,420	2,420	1,250	1,250	1,250
336	336	336	336	336
2	2	2	2	2
1	1	1	1	1
1	1	1	1	1
3	3	3	3	3
3,248	3,248	3,248	3,248	3,248
54	54	54	54	54
288	288	288	0	0
3,980	3,980	3,980	3,980	3,980
72	72	72	72	72
39	40	40	41	39
660	660	660	660	660
4	4	3	3	3
508	508	508	508	508
107	107	107	107	107
252	252	252	252	252
4,560	4,560	4,560	4,560	4,560
52	52	53	53	52

(Continued)

**Belmont County, Ohio**  
 Capital Asset Statistics by Function/Activity (Continued)  
 Last Ten Years

	2008	2007	2006	2005	2004
<b>Sewer District</b>					
Number of treatment facilities	2	2	2	2	2
Number of pumping stations	33	33	33	31	30
Miles of sewer lines	91	90	90	90	87
<b>Water District</b>					
Number of treatment facilities	1	1	1	1	1
Miles of sewer lines	540	540	540	540	535
<b>Health</b>					
<b>MRDD</b>					
Number of Schools	1	1	1	1	1
Number of Workshops	1	1	1	1	1
Number of buses	8	8	8	8	8
<b>Human Services</b>					
<b>Jobs and Family Services</b>					
Administrative office space	10,420	10,420	10,420	10,420	10,420
Number of vehicles	16	16	16	16	14
<b>Children's Services</b>					
Administrative office space	2,240	2,240	2,240	2,240	2,240
Number of vehicles	6	6	6	6	5
<b>Child Support Enforcement Agency</b>					
Administrative office space	1,664	1,664	1,664	1,664	1,664
Number of vehicles	5	5	5	5	5
<b>Veteran Services</b>					
Administrative office space	384	384	384	384	384
Number of vehicles	2	2	2	2	2
<b>Community and Economic Development</b>					
Number of related infrastructure projects	1	1	1	1	1

**Source:** County Auditor

2003	2002	2001	2000	1999
2	2	2	2	2
29	29	28	28	28
87	87	87	87	87
1	1	1	1	1
535	535	530	530	530
1	1	1	1	1
1	1	1	1	1
8	8	7	7	6
10,420	10,420	10,420	10,420	10,420
14	13	13	11	11
2,240	2,240	2,240	2,240	2,240
5	5	3	3	3
1,664	1,664	1,664	1,664	1,664
4	4	4	4	3
384	384	384	260	260
2	2	2	2	2
1	1	1	1	1

**Belmont County, Ohio**  
 Operating Indicators by Function/Activity (1)  
 Last Three Years

	2008	2007	2006
<b>General Government</b>			
<b>Legislative and Executive</b>			
<b>Commissioners</b>			
Number of resolutions	201	139	128
Number of meetings	56	64	60
<b>Auditor</b>			
Number of non-exempt conveyances	1,353	1,763	1,787
Number of exempt conveyances	1,369	1,567	1,543
Number of real estate transfers	2,772	3,330	3,332
Number of parcels billed	59,385	59,385	59,275
Number of checks issued	25,474	27,018	26,785
<b>Treasurer</b>			
Number of parcels collected	53,248	53,248	53,347
Return on portfolio	\$1,728,863	\$2,729,885	\$2,512,772
<b>Board of Elections</b>			
Number of registered voters	43,682	43,286	43,204
Number of voters last general election	26,555	24,556	23,684
Percentage of register voters that voted	60.79%	54.81%	54.81%
<b>Recorder</b>			
Number of deeds recorded	2,880	3,499	3,588
Number of mortgages recorded	5,600	7,049	7,103
Number of military discharges recorded	12	16	12
Number of leases Recorded	258	473	457
Number of liens recorded	374	344	322
Number of power of attorney recorded	116	156	149
Number of partnerships recorded	2	2	1
Number of plats recorded	11	15	19
<b>Judicial</b>			
<b>Common Pleas Court</b>			
Number of civil cases filed	714	682	668
<b>Public Safety</b>			
<b>Sheriff</b>			
<b>Jail Operation</b>			
Average daily jail census	98	96	100
Prisoners booked	3,108	3,012	2,965
Prisoners released	2,984	2,954	2,973
Out of County bed days used	4,389	4,506	4,345
<b>Enforcement</b>			
Number of incidents reported	2,240	2,178	2,046
Number of citations issued	968	832	719
Number of papers served	9,224	9,078	8,697
Number of transport hours	12,870	13,462	12,650
Number of court security hours	6,228	6,156	6,040

(Continued)

**Belmont County, Ohio**  
 Operating Indicators by Function/Activity (1) (Continued)  
 Last Three Years

	2008	2007	2006
Public Works			
Engineer			
Miles of roads resurfaced	2.49	6.80	4.96
Number of bridges replaced/improved	11\0	2\0	2\1
Number of culverts built/replaced/improved	19	10	12
Sewer District			
Average daily sewage treated	421,000	416,000	415,000
Number of customers	2,360	2,310	2,305
Water District			
Average daily water treated	2,803,500	2,801,800	2,748,000
Average daily water billed	2,590,000	2,572,000	2,468,000
Number of customers	8,921	8,901	8,876
Health			
Developmental Disabilities			
Number of students enrolled	62	60	59
Early intervention program	14	16	17
Preschool	20	18	21
School age	34	36	38
Number employed at workshop	265	265	267
Average client count	450	437	435
Human Services			
Jobs and Family Services			
Average client count - food stamps (per month)	7,314	7,856	7,784
Average client count - day care (per month)	280	278	262
Average client count - WIA	152	142	140
Average client count - heating assistance (per month)	24	16	11
Child Support Enforcement Agency			
Average number of active support orders	4,603	4,559	4,535

(1) Only three years of information was available from the County Auditors Office.

**Source:** Belmont County Auditors Office

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