

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2010



BELMONT COUNTY, OHIO

Front Cover: Bethesda, Ohio

Bethesda has had three names, Burrs Mills, Fairmount and Bethesda. When the railroad was constructed through the village in 1852, the railroad company built a station and named it Burr's Mills in honor of Merrick S. Burr, who operated a sawmill in that area.

Burr in 1855 laid out a village which he called Fairmount because of its high and beautiful location.

Prior to that time, there was a store, the Bethesda Methodist Church and a post office, all located about 2 miles from the town, and the post office was named after the church. The store proprietor was the postmaster and when he moved his store to the town, the post office also was relocated but retained its name.

As a result, the town was called Fairmount while the railroad station and post office respectively were Burr's Mills and Bethesda.

In the late 1800's the name of Bethesda was finally chosen for the town. Bethesda was incorporated as a village in 1910. The town celebrated their Bicentennial in July, 2010.

Reference: "History of Belmont and Jefferson Counties, Ohio," by J.A. Caldwell (1880)

Pictures: TAZ Studio, Bethesda, OH.

# **Belmont County, Ohio**

## **Comprehensive Annual Financial Report**

For the Year Ended December 31, 2010

**Andrew L. Sutak**  
Belmont County Auditor



# INTRODUCTORY SECTION



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**Comprehensive Annual Financial Report**  
**For the Year Ended December 31, 2010**  
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**Andrew L. Sutak**  
Auditor  
Secretary of Budget Commission  
Secretary of Board of Revision



## **BELMONT COUNTY**

### **Auditor's Office**

101 West Main Street, St. Clairsville, Ohio 43950

[www.belmontcountyohio.org/auditor.htm](http://www.belmontcountyohio.org/auditor.htm)

Auditor & Fiscal	(740) 699-2130
Real Estate & Appraisal	(740) 699-2132
Deed Transfer	(740) 699-2136
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 24, 2011

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

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, 2010. 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, 2010, by our independent auditor, Dave Yost, 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 AND 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 2010. 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 in 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 2010, the U.S. Bureau of Census declared the population for Belmont County at 70,400.

The County encompasses sixteen townships, six fire districts, two cities, and fourteen villages, with three of these villages overlapping into other counties. With a 2010 census population of 5,184, 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 the 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:**

As the first decade of the 21<sup>st</sup> Century comes to a close, it is difficult to articulate how ten years could have been so diverse, dynamic, and disturbing. Life as we knew it...and as we thought we knew it...has become more different and challenging than many of us would have imagined...or anticipated.

Belmont County continues to reflect the state and national economic development difficulties. Local progress has been slow. All local government services are under careful financial evaluation as they strive to provide goods and services to their constituents. On the bright side, the 2010 Census of 70,400 showed that Belmont County had an increase in population from the 70,130 in 2000.

The national economic recession has been declared ended though national norms are subject to debate. The local situation can be best described as in a holding pattern. Belmont County began the year with 11.8 percent unemployment, dipping to 8.5 percent in July and hovering around 9 percent towards the end of the year. Our neighboring Counties have been at 10 – 15 percent all year. The State of Ohio unemployment rate averaged 9 percent in 2010.

The County's general revenue stream continues to be an immediate concern as revenue sources remain threatened, specifically a drop in local government funds. The area that has started to turn around is the retail-based income. Distributions from the State began to reflect increases in sales tax revenues during 2010.

The Mayflower (CVG Group) is partnering with Ohio University to better position themselves for additional contracts, primarily via government contracting opportunities.

MPR Supply Chain Solutions continues its development along Bellaire's riverfront, where the business is opening up the region to multi-modal shipping at the trans-loading facility. MPR is entering into a \$4.3 million project that once completed the site will be used as rail-road-river trans-loading facility. A set of track spurs will move off of the Wheeling and Lake Erie Railroad line onto the MPR property where products will be able to be loaded and unloaded by crane to and from a barge onto train cars and from trains onto barges.

The First Energy announced the R. E. Burger Plant - once promised to be a cutting-edge bio-fuels facility-closed its doors at the end of 2010, resulting in the loss of 100 jobs and tax revenue by the County and Shadyside Local school district. A five-year agreement which reduces the percentage of taxes paid by First Energy was agreed upon between the affected parties to off-set the loss in revenue.

The Marcellus Shale development is a growing gas industry. Gas and oil leasing is taking place throughout the County with the drilling of new wells taking place in the County and region. There is still a concern and uncertainty regarding the safety of the wells. The cost to the local governments and the revenue that will be generated once the wells start producing is being reviewed by local authorities.

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

**Fox Commerce Park** - The 125 acre county industrial park continues to grow. There are nine businesses in operation and one under construction. Pivotal Propane, LLC is in full operation. Underground Service and Supply LTD is building its facilities for opening in 2011. The FedEx facility is adding a larger parking area to its site. Ninety of the 125 acres remain available for development.

The Connecting Appalachian Ohio Broadband project is scheduled to begin construction in early 2011 and Fox Commerce Park is one of the first places to be included. The enhancement of internet services will be a great asset to the park.

### **Ohio Valley Mall:**

**Osaka Restaurant** - The new Japanese steak house is located in the 5500 square-foot space near the mall entrance. The Japanese steak house opened in the summer of 2010. The restaurant offers the experience of hibachi cuisine and an extensive menu for your dining pleasure.

**Linen & More for Less** - This outlet store opened in the winter of 2010, taking over the space formerly occupied by the Gap store.

**Paradox Motor Sports** - Paradox expanded their showroom space by moving across the hall to the area formerly occupied by Old Navy. This sports store now has the space to display the many bikes and sports equipment available for purchase.

### **Ohio Valley Plaza:**

**King Buffet** - Expanded and remodeled their current location. The menu now includes sushi and expanded buffet entrees.

**Tlaquepaque** - A Mexican Grill and Restaurant opened in early 2010. Featuring Mexican cuisine the restaurant is now occupying the space of former clothing store.

**North Star Polaris** - Moved from their location on State Route 331 to the vacant Circuit City building.

## **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, 2010 has accumulated \$183,309. 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 can not exceed 5 percent of the preceding year's General Fund revenues.

Slightly more than 28 percent of the available acreage at Fox Commerce Park has been sold. 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 reduce 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 put the job creation to 500 workers.

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**

On August 26, 2009 the County Commissioners closed the Infrastructure Fund and transferred the \$5,956,066 cash balance to the General Fund. Then on September 23, 2009 the Commissioners established the Capital Projects Fund pursuant to ORC 5705.13(C) to accumulate resources for the acquisition, construction or improvement of capital assets. The Commissioners authorized a \$2,039,474 transfer from the General Fund to fund three projects: the East Ohio Regional Industrial Park Water and Sewer Infrastructure, the Eastern Division Court Construction and the Mall Interstate 70 Interchange Project. In 2010, there was a reallocation of the original transfer, of which \$714,474 was transferred to the Mall Interstate 70 Interchange Project to satisfy the \$2 million committed by the County Commissioners to this active project.

In Belmont County the local revenues continue to decline while sales tax has seen a moderate increase. County operations administered by the County Commissioners remain under tight financial constraints, which have resulted in a reduction of new projects, purchases and planned expansion of services during 2010.

## **MAJOR INITIATIVES:**

### **Current Year Projects**

#### **County**

**911** – The recording system was replaced. This system records all phone and radio traffic coming into and going out of the Belmont County 911 System. This project cost \$149,263 and was paid for through the wireless fund that is received from the State 911 Coordinator.

A City Watch notification system is now in place. This system is capable of notifying all Belmont County residents of flood situations, water breaks, or even a missing child in an area. This upgrade was funded through Homeland Security Funds.

With the help of the Brookside Fire Department, a grant was obtained to replace all fire department pagers in the County with new Minitor V Pagers which is now compatible with the narrowbanding regulations.

**Board of Development Disabilities** – The Board implemented its School Grant Program and awarded \$5,000 grants to six public school districts in Belmont County to fund additional resources to help children with disabilities being educated in the general education setting.

The Board became a part of the BHN Alliance, a collaborative effort between the Belmont, Harrison and Noble county boards of Developmental Disabilities, designed to reduce costs and improve efficiencies in administrative functions.

The Board approved the Partnership Grant program designed to provide funding to schools, agencies and individuals actively engaged in direct support of children and adults with developmental disabilities.



**Eastern Division Court Building** – The County constructed a new facility to house Eastern Division Court and Northern Division Court. The County Court building is located in Bellaire and was built at a cost of \$1,251,915. The funding was by bonds and the revenue transferred from the General Fund to Eastern Division Court Construction Fund in 2009.

**Engineer** – Paving projects included County Road 28A & 28B (Mall Road and Banfield Road.) The roads were milled, paved and new guardrail was installed. The \$489,357 project was funded through a Federal Highway Administration grant of \$391,486 and with the remaining amount of \$97,871 paid by the County.

**Old County Jail/Sheriff's Residence** – Belmont County Commissioners took action to move ahead with the renovation of the old sheriff's residence and part of the old jail that has stood vacant and deteriorating for more than a decade. Part of the funding for the renovation was provided by ODOT through a transportation enhancement grant awarded in 2006, but it wasn't until recently when the Belmont County Tourism council agreed to provide the necessary matching funds to get the project underway. The renovated facility is expected to be used as a satellite tourism office or visitors center.

**Port Authority** - In order to create the **Eastern Ohio Regional Industrial Park (Park)**, the Belmont County Port Authority purchased the first 200 acres from Oxford Mining Company of which three-fourths of the purchase price was donated by Oxford Mining Company at a cost of \$300,000 leaving \$100,000 to be paid by the Belmont County Port Authority with reimbursement through the Industrial Site Improvement Grant from Ohio Department of Development. The Port Authority has an option to purchase an additional 625 acres. Both the Industrial Site Improvement Grant in the amount of \$175,000 and the Roadwork Development Grant in the amount of \$575,000 were awarded in 2008 from the Ohio Department of Development. These grants allowed the construction of a 3000 foot access road into the Park which was completed in 2010.

Grant funding was secured with the assistance of the Village of Barnesville from the Ohio Department of Development (\$750,000) Belmont County (\$250,000) and Appalachian Regional Commission (\$150,000) for the construction of water lines that will serve the Park. Completion of the water lines is scheduled for 2011. The Port Authority, Belmont County and the Village of Barnesville are now working to address the need for sewer service to the Eastern Ohio Regional Industrial Park.

Tricor Industrial Inc., formerly of Bellaire, moved into the old ODOT garage near Morristown. The Port Authority worked with the Union Local School District in the sale of the property. Tricor is a growing industrial supply business that supports core customers in the power industry, mining and industrial. Since moving to the new location Tricor has implemented a secondary inventory to cater to the Do It Yourself customers.

Harmony Windows, a locally owned business, opened in 2010 in Barnesville. The company makes windows to order.

The Port Authority continues to work with the many companies that are looking to drill Marcellus Shale wells in Belmont County.

**Sanitary Sewer District** - The County continues to expand the water and sewer services to areas not currently served by these types of infrastructure. The Mount Victory Road Waterline Project is still in progress (see Note 9 related to capitals assets).

**Veterans Services** – The Veteran Service office relocated to Bellaire from St. Clairsville.

## **2011 AND THE FUTURE:**

**911** – The 800 MHz Radio System will be upgraded. All portables and mobiles in which the Fire & Police departments now use are becoming obsolete and cannot be repaired. With the new narrowbanding regulations the system will be upgraded so that all equipment is MARCS compatible. Once the upgrade is complete all agencies throughout the State of Ohio will be able to communicate with one another.

**Board of Development Disabilities** – Construction will be completed on the one story, accessible duplex in Morristown that will accommodate up to four individuals with disabilities. The Belmont County Board of Developmental Disabilities is a partner in this project that is funded by the Ohio Department of Developmental Disabilities and managed by the Eastern Ohio Housing Development Corporation.

**Sanitary Sewer District** – After many years of planning the Neff's Sanitary Sewer Project is now on schedule to be started in late 2011. The construction will consist of 19,020 feet of gravity sewer, 520 feet of force main sewer. The sewer lines will replace approximately 212 non-existing, failing or failed septic systems. These residential septic systems will be replaced by a public sanitary sewer collection system. Once completed the new sewer system will flow into the existing force main that flows into the Eastern Ohio Regional Wastewater Authority treatment plant. Federal, State, local funds and tap fees will be used to pay the estimated cost of the project of \$3,378,790.

#### **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, 2009. The County has received this prestigious award for nineteen 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,



Andrew L. Sutak  
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, 2009

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.



A stylized, handwritten signature in black ink, appearing to read "Jeffrey R. Emen".

President

A second, more legible handwritten signature in black ink, clearly reading "Jeffrey R. Emen".

Executive Director

**BELMONT COUNTY, OHIO  
ELECTED OFFICIALS**

Board of Commissioners  
Matt Coffland, President  
Ginny Favede  
Charles R. Probst, Jr.

Auditor  
Andrew L. Sutak

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

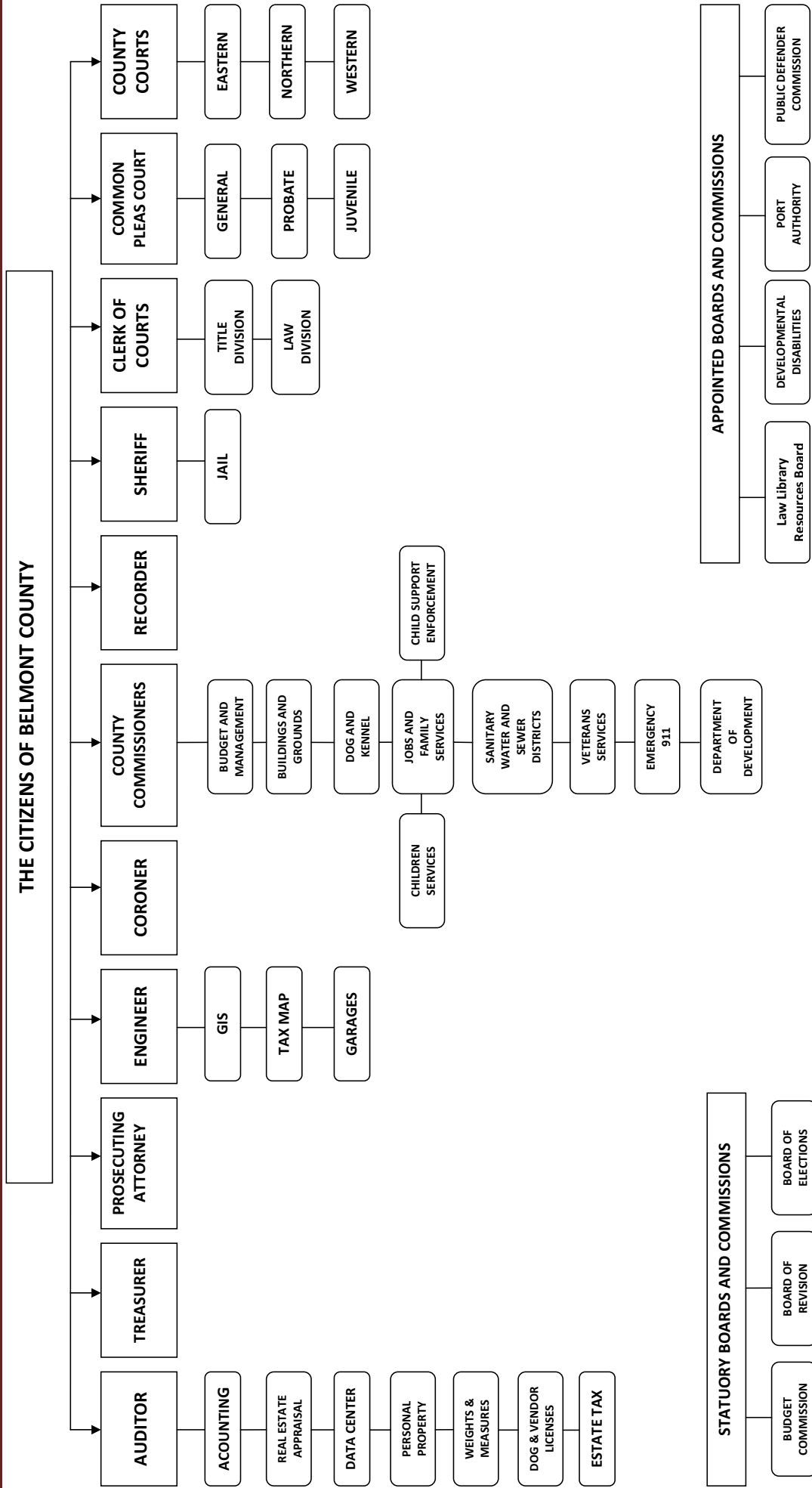
County Court Divisions  
Judge John A. Vavra - Eastern  
Judge Frank A. Fregiato - Northern  
Judge Harry W. White - Western

\* Randy L. Marple retired on February 28, 2011 and was replaced by Cynthia K. McGee as Clerk of Courts.

**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
Sanitary Sewer and Water Districts, Director	Mark Esposito
Public Defender	Eric Costine
9-1-1 Emergency, Director	Robyn Marshall
Port Authority	Larry Merry

# BELMONT COUNTY GOVERNMENT ORGANIZATIONAL CHART



# FINANCIAL SECTION







# Dave Yost • 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, each major fund, and the aggregate discretely presented component unit and remaining fund information of Belmont County, Ohio (the County), as of and for the year ended December 31, 2010, 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 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. 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 provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate discretely presented component unit and remaining fund information of Belmont County, Ohio, as of December 31, 2010, and the respective changes in financial position and where applicable, cash flows, thereof and the respective budgetary comparisons for the General, Public Assistance, Developmental Disabilities, and the In-Home Care Levy 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 24, 2011, 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.

Accounting principles generally accepted in the United States of America require this presentation to include Management's Discussion and Analysis, as listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any other assurance.

We conducted our audit to opine on the financial statements that collectively comprise the County's basic financial statements taken as a whole. The introductory section, the financial section's combining statements, individual fund statements and schedules, and the statistical section information provide additional analysis and are not a required part of the basic financial statements. The financial section's combining statements, individual fund statements and schedules are management's responsibility, and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. These statements and schedules were subject to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, in accordance with auditing standards generally accepted in the United States of America. 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 section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

A handwritten signature in black ink that reads "Dave Yost". The signature is written in a cursive style with a large, looping "D" and "Y".

**Dave Yost**  
Auditor of State

June 24, 2011

**Belmont County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
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, 2010. 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 2010 are as follows:

The County's total net assets increased \$1,402,411 during 2010 a 1.2 percent increase from 2009.

At the end of the current year, the County's governmental funds reported a combined ending fund balance of \$31,928,908, a slight decrease of \$172,990 from the prior year. Of this amount, \$25,055,062 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 \$3,078,888, which represents 16.6 percent of total General Fund expenditures as compared to the \$4,110,356 unreserved fund balance for the General Fund in 2009 which represented 22 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, 2010  
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 Unit** - The County's financial statements include financial data for the Belmont County Port Authority. The component unit is described in the notes to the financial statements. The component unit is 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, Developmental Disabilities, and In-Home Care Levy Special Revenue Funds.

**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.

**Belmont County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

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 final costs and possible revenue of the Park Health Center facility which was sold during 2009.

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 2010 compared to 2009:

	<b>Net Assets</b>					
	Governmental Activities		Business-Type Activities		Totals	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
<b>Assets</b>						
Current and						
Other Assets	\$51,361,570	\$51,196,845	\$6,091,391	\$6,448,883	\$57,452,961	\$57,645,728
Capital Assets, Net	73,932,815	73,487,952	31,117,282	31,053,379	105,050,097	104,541,331
<b>Total Assets</b>	<u>125,294,385</u>	<u>124,684,797</u>	<u>37,208,673</u>	<u>37,502,262</u>	<u>162,503,058</u>	<u>162,187,059</u>
<b>Liabilities</b>						
Long-Term Liabilities	11,104,310	11,754,267	17,712,038	18,163,554	28,816,348	29,917,821
Other Liabilities	12,682,463	12,117,173	499,868	1,050,097	13,182,331	13,167,270
<b>Total Liabilities</b>	<u>23,786,773</u>	<u>23,871,440</u>	<u>18,211,906</u>	<u>19,213,651</u>	<u>41,998,679</u>	<u>43,085,091</u>
<b>Net Assets</b>						
Invested in						
Capital Assets,						
Net of Debt	66,035,171	65,017,804	13,805,837	13,022,449	79,841,008	78,040,253
Restricted	28,788,096	28,433,568	379,666	377,569	29,167,762	28,811,137
Unrestricted	6,684,345	7,361,985	4,811,264	4,888,593	11,495,609	12,250,578
<b>Total Net Assets</b>	<u>\$101,507,612</u>	<u>\$100,813,357</u>	<u>\$18,996,767</u>	<u>\$18,288,611</u>	<u>\$120,504,379</u>	<u>\$119,101,968</u>

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 \$120,504,379 (\$101,507,612 in governmental activities and \$18,996,767 in business-type activities) as of December 31, 2010. 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.

**Belmont County, Ohio**  
**Management's Discussion and Analysis**  
**For the Year Ended December 31, 2010**  
**Unaudited**

An additional portion of the County's net assets (10 percent) consists of unrestricted net assets (\$11,495,609) which may be used to meet the County's ongoing obligations to citizens and creditors. The remaining balance (24 percent) represents resources that are subject to restrictions on how they can be used.

Table 2 provides a summary of the County's change in net assets for 2010 compared to 2009:

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

	Governmental Activities		Business-Type Activities		Totals	
	2010	2009	2010	2009	2010	2009
<b>Revenues</b>						
Program Revenues:						
Charges for Services	\$6,952,418	\$7,545,194	\$5,402,633	\$7,709,823	\$12,355,051	\$15,255,017
Operating Grants	20,830,351	20,998,650	0	0	20,830,351	20,998,650
Capital Grants	662,035	1,176,102	1,199,080	462,069	1,861,115	1,638,171
<b>Total Program Revenues</b>	<b>28,444,804</b>	<b>29,719,946</b>	<b>6,601,713</b>	<b>8,171,892</b>	<b>35,046,517</b>	<b>37,891,838</b>
General Revenues:						
Property and Other Local Taxes	9,767,998	9,686,169	0	0	9,767,998	9,686,169
Lodging Taxes	359,693	322,281	0	0	359,693	322,281
Permissive Sales Taxes	11,287,907	12,000,663	0	0	11,287,907	12,000,663
Grants and Entitlements	1,201,929	814,060	0	0	1,201,929	814,060
Investment Earnings	938,180	789,004	12,448	24,406	950,628	813,410
Miscellaneous	1,407,801	1,732,719	11,498	45,354	1,419,299	1,778,073
<b>Total General Revenues</b>	<b>24,963,508</b>	<b>25,344,896</b>	<b>23,946</b>	<b>69,760</b>	<b>24,987,454</b>	<b>25,414,656</b>
<b>Total Revenues</b>	<b>53,408,312</b>	<b>55,064,842</b>	<b>6,625,659</b>	<b>8,241,652</b>	<b>60,033,971</b>	<b>63,306,494</b>
<b>Program Expenses</b>						
General Government						
Legislative and Executive	10,126,540	8,481,343	0	0	10,126,540	8,481,343
Judicial	3,139,856	3,386,610	0	0	3,139,856	3,386,610
Public Safety	8,428,500	9,060,287	0	0	8,428,500	9,060,287
Public Works	5,852,073	5,078,145	0	0	5,852,073	5,078,145
Health	11,706,480	10,992,163	0	0	11,706,480	10,992,163
Human Services	12,589,123	15,124,926	0	0	12,589,123	15,124,926
Economic Development and Assistance	320,000	379,000	0	0	320,000	379,000
Interest and Fiscal Charges	366,551	344,651	0	0	366,551	344,651
Sanitary Sewer District 2	0	0	1,376,417	1,392,716	1,376,417	1,392,716
Water Works 3	0	0	3,549,530	3,364,956	3,549,530	3,364,956
Other Enterprise	0	0	1,176,490	5,055,230	1,176,490	5,055,230
<b>Total Expenses</b>	<b>52,529,123</b>	<b>52,847,125</b>	<b>6,102,437</b>	<b>9,812,902</b>	<b>58,631,560</b>	<b>62,660,027</b>
Increase (Decrease) Before Transfers and Special Item	879,189	2,217,717	523,222	(1,571,250)	1,402,411	646,467
Special Item	0	0	0	1,269,532	0	1,269,532
Transfers	(184,934)	448,804	184,934	(448,804)	0	0
<b>Change in Net Assets</b>	<b>694,255</b>	<b>2,666,521</b>	<b>708,156</b>	<b>(750,522)</b>	<b>1,402,411</b>	<b>1,915,999</b>
Net Assets Beginning of Year	100,813,357	98,146,836	18,288,611	19,039,133	119,101,968	117,185,969
<b>Net Assets End of Year</b>	<b>\$101,507,612</b>	<b>\$100,813,357</b>	<b>\$18,996,767</b>	<b>\$18,288,611</b>	<b>\$120,504,379</b>	<b>\$119,101,968</b>

**Belmont County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

**Governmental Activities**

Operating grants and contributions were the largest program revenues, accounting for \$20,830,351 or 39 percent of total governmental revenues. Permissive sales tax revenues account for \$11,287,907 or 21 percent of total governmental activities revenues. Another major component of governmental activities revenues was property tax revenues, which accounted for \$9,767,998 or 18 percent of total revenues. The County's direct charges to users of governmental services made up \$6,952,418 or 13 percent of total governmental revenues. These charges are for fees associated with the collection of property taxes, board and care for children, fines and forfeitures related to judicial activity, and licenses and permits. Charges for services decreased \$592,776 from the prior year resulting from a reduction in fees collected during 2010.

Program expenses decreased slightly from the prior year. The largest decrease was realized in human services due to cuts in funding for the department of jobs and family services as well as children services. The largest increase in expenses was realized in legislative and executive programs for increased contractual commitments.

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	
	2010	2009	2010	2009
General Government				
Legislative and Executive	\$10,126,540	\$8,481,343	\$8,010,350	\$6,147,854
Judicial	3,139,856	3,386,610	1,444,796	1,729,796
Public Safety	8,428,500	9,060,287	6,178,732	7,022,158
Public Works	5,852,073	5,078,145	(382,793)	(1,305,955)
Health	11,706,480	10,992,163	6,563,251	6,879,929
Human Services	12,589,123	15,124,926	1,583,432	1,929,746
Economic Development and Assistance	320,000	379,000	320,000	379,000
Interest and Fiscal Charges	366,551	344,651	366,551	344,651
<b>Total Expenses</b>	<b>\$52,529,123</b>	<b>\$52,847,125</b>	<b>\$24,084,319</b>	<b>\$23,127,179</b>

Charges for services and grants of \$28,444,804 (54 percent of the total costs of services) are received and used to fund the government activity expenses of the County. General revenues were sufficient to cover the remaining \$24,084,319 in general government expenses.

**Belmont County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

**Business-Type Activities**

The net assets for business-type activities increased \$708,156 during 2010. Charges for services were the largest program revenue, accounting for \$5,402,633, or 81.5 percent of total business type activities revenues. Charges for services decreased approximately 29.92 percent from the prior year due to the sale of Park Health Center. Although the facility was sold in 2009, fiscal year 2010 reflected a half year of charges for services revenue.

**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, 2010, the County's governmental funds reported a combined ending fund balance of \$31,928,908, a slight decrease of \$172,990 in comparison with the prior year. Approximately 79 percent of this total (\$25,238,371) 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 2010, unreserved fund balance was \$3,078,888, while total fund balance was \$5,805,526. 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 16.6 percent to total General Fund expenditures, while total fund balance represents 31.4 percent of that same amount.

The fund balance of the County's General Fund decreased \$1,023,775 resulting from expenditures and other financing uses exceeding revenues and other financing sources.

At the end of 2010, total fund balances for the County's other major funds which include Public Assistance, Developmental Disabilities, and In-Home Care Levy were \$1,122,947, \$8,902,987, and \$2,671,233, respectively. Although the Public Assistance Fund had an increase in fund balance from fiscal year 2009, revenues and expenditures have decreased resulting from State funding cuts. The increase in Developmental Disabilities Fund and the In-Home Care Levy Fund resulted from increased intergovernmental and tax revenue.

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, 2010, were \$4,811,264. Total net assets increased by \$708,156 due to decreased liabilities, primarily note and bond debt.

**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  
For the Year Ended December 31, 2010  
Unaudited

During 2010, 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 due to increased spending for legislative and executive programs. 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 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, 2010, were \$105,050,097 (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 most significant capital asset addition during 2010 was for the construction of the new Eastern Court building.

For business-type activities, major capital asset additions during 2010 included the construction in progress for the Mount Victory Road waterline project. Note 9 (Capital Assets) provides capital asset activity during 2010.

*Long Term Debt* - As of December 31, 2010, the County had total general obligation bonded debt outstanding of \$17,045,140. 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 \$880,197 during 2010. Other outstanding long-term debt included revenue bonds in the amount of \$6,294,000, O.W.D.A. loans in the amount of \$170,949, long-term notes payable in the amount of \$1,800,000 and a rural industrial park loan in the amount of \$168,466.

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 15 of this report.

**Economic Factors**

The financial crisis which the Nation and the State of Ohio faces continued during 2010. The change in Ohio's Governors office has resulted in numerous changes in local government funding that will result in the reduction of local funding which will threaten the financial stability of many local government units. While Ohio continues to seek methods of managing the budget crisis, the impact on the Belmont County continues to affect the ability to fund various programs and operations.

In Belmont County the local revenues continue to decline while sales tax revenue has remained fairly consistent. County operations remain under tight financial constraints and has resulted in 2010 a reduction of new projects, purchases and planned expansions of services and operations.

RG Steel has recently purchased Severstal's North America, Inc. steel operations and intends to continue operating plants in Belmont County contingent upon market demands and economic conditions making it difficult to assess the impact this sale of Severstal will have on the economy of Belmont County.

Ohio Tin Coatings continues to operate but has not experienced anticipated growth. Ohio Valley Coal and its subsidiaries which are the largest industrial companies in the County continue to operate. It is expected these operations will continue to operate and be a stable economic force as they have in the past.

**Belmont County, Ohio**  
Management's Discussion and Analysis  
For the Year Ended December 31, 2010  
Unaudited

The First Energy Burger Plant once considered to be a model of the biomass conversion process aimed at saving coal fired power plants closed at the end of 2010. This was a definite blow to the potential viability of that plant and others throughout this area. The First Energy Burger Plant closing cost 100 workers their jobs.

Retail operations have shown continued signs of growth. The Ohio Valley Mall and Ohio Valley Plaza continue to fill vacancies with various stores, outlets, restaurants and motor sports dealers that have moved to these facilities to allow their businesses to expand.

The Rockies Express Pipeline - (REX) a 1,679-mile natural gas pipeline system from Rio Blanco County, Colorado, to Monroe County, Ohio was completed in 2010 and the County saw the first influx of tax revenue payments from the operation. Belmont County, which originally estimated \$1,900,000 in annual property tax revenue, could receive a reduced amount depending on the outcome of the appeal on valuation by the company. Despite the company filing a valuation complaint with the Ohio Department of Taxation the pipeline operations remains a viable source of increased tax revenue for the County.

Belmont County officials continue to pursue economic expansion by seeking tenants for the two County industrial parks. Fox Commerce Industrial Park has 9 tenants operating and one is currently under construction with another scheduled to start construction in 2011. While the Eastern Ohio Regional Industrial Park continues with construction, the Belmont County Port Authority and County Planning Commission remain active exploring economic opportunities for both areas.

The Mayflower (CVG Group) despite some reduction in production because of lost contracts, has pursued the establishment of a partnership relationship with Ohio University. This partnership is intended to enhance their position in the market and possibly the acquisition of government contracts and other business opportunities.

MPR Supply Chain Solutions has began full operations in 2010 and will be expanding operations when they complete a rail-road-river trans-loading facility. This will involve a \$4.3 million dollar investment and allow for expanded potential for shipping into the north and northeast in a more cost efficient manner.

The largest economic development in 2010 was due to the Marcellus Shale gas industry development. Various companies have begun drilling in the County and indications are drilling will continue to expand throughout the next several years. While many issues related to the expansion of the gas industry are still unresolved and the projections on revenue that may result from this drilling are still estimates, it represents an emerging energy trend and a significant source of revenue for 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 Andrew L. Sutak, Belmont County Auditor, 101 West Main Street, St. Clairsville, Ohio 43950.

**Belmont County, Ohio**  
**Statement of Net Assets**  
**Primary Government and Discretely Presented Component Unit**  
**December 31, 2010**

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Belmont County Port Authority
<b><u>Assets</u></b>				
Equity in Pooled Cash and Cash Equivalents	\$27,346,439	\$6,250,488	\$33,596,927	\$260,433
Cash and Cash Equivalents in Segregated Accounts	34,308	200	34,508	0
Accounts Receivable	13,695	130,122	143,817	0
Accrued Interest Receivable	107,313	0	107,313	0
Lodging Taxes Receivable	31,975	0	31,975	0
Permissive Sales Taxes Receivable	3,131,247	0	3,131,247	0
Intergovernmental Receivable	6,780,235	0	6,780,235	0
Materials and Supplies Inventory	549,507	172,576	722,083	0
Prepaid Items	162,415	0	162,415	0
Internal Balances	635,499	(635,499)	0	0
Property Taxes Receivable	10,821,526	0	10,821,526	0
Loans Receivable	491,638	0	491,638	0
Assets Held for Resale	1,073,732	0	1,073,732	0
Deferred Charges	182,041	173,504	355,545	0
Nondepreciable Capital Assets	14,847,228	1,794,362	16,641,590	400,000
Depreciable Capital Assets, Net	59,085,587	29,322,920	88,408,507	643,500
<b>Total Assets</b>	<b>125,294,385</b>	<b>37,208,673</b>	<b>162,503,058</b>	<b>1,303,933</b>
<b><u>Liabilities</u></b>				
Accounts Payable	1,125,784	130,305	1,256,089	0
Accrued Wages and Benefits Payable	729,386	39,961	769,347	0
Matured Severance Payable	15,829	0	15,829	0
Intergovernmental Payable	764,759	93,186	857,945	0
Retainage Payable	0	60,900	60,900	0
Accrued Interest Payable	21,705	94,764	116,469	0
Bond Anticipation Notes Payable	125,000	0	125,000	0
Deferred Revenue	9,900,000	0	9,900,000	0
Refundable Deposits	0	80,752	80,752	0
Long-Term Liabilities:				
Due Within One Year	1,734,717	527,771	2,262,488	0
Due in More Than One Year	9,369,593	17,184,267	26,553,860	0
<b>Total Liabilities</b>	<b>23,786,773</b>	<b>18,211,906</b>	<b>41,998,679</b>	<b>0</b>
<b><u>Net Assets</u></b>				
Invested in Capital Assets, Net of Related Debt	66,035,171	13,805,837	79,841,008	1,043,500
Restricted for:				
Debt Service	344,077	379,666	723,743	0
Capital Projects	3,251,026	0	3,251,026	0
Developmental Disabilities	9,936,490	0	9,936,490	0
Hazard Mitigation	246,196	0	246,196	0
Emergency 911	415,668	0	415,668	0
Motor Vehicle and Gasoline Tax	3,250,425	0	3,250,425	0
Juvenile Court	954,161	0	954,161	0
In-Home Care Levy	3,113,554	0	3,113,554	0
Children Services	1,931,448	0	1,931,448	0
County Courts	1,000,056	0	1,000,056	0
Commissioners CDBG	1,376,409	0	1,376,409	0
Other Purposes	2,968,586	0	2,968,586	0
Unrestricted	6,684,345	4,811,264	11,495,609	260,433
<b>Total Net Assets</b>	<b>\$101,507,612</b>	<b>\$18,996,767</b>	<b>\$120,504,379</b>	<b>\$1,303,933</b>

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Activities**  
**Primary Government and Discretely Presented Component Unit**  
**For the Year Ended December 31, 2010**

	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	\$10,126,540	\$2,040,176	\$76,014	\$0
Judicial	3,139,856	1,159,341	535,719	0
Public Safety	8,428,500	1,030,453	1,219,315	0
Public Works	5,852,073	339,996	5,232,835	662,035
Health	11,706,480	138,117	5,005,112	0
Human Services	12,589,123	2,244,335	8,761,356	0
Economic Development and Assistance	320,000	0	0	0
Interest and Fiscal Charges	366,551	0	0	0
<i>Total Governmental Activities</i>	<u>52,529,123</u>	<u>6,952,418</u>	<u>20,830,351</u>	<u>662,035</u>
<b><u>Business-Type Activities</u></b>				
Sanitary Sewer District 2	1,376,417	1,065,196	0	4,998
Water Works 3	3,549,530	2,879,669	0	1,188,652
Park Health Center	6,192	156,597	0	0
Sanitary Sewer District 1	303,933	389,408	0	200
Sanitary Sewer District 3A	47,943	48,197	0	0
Sanitary Sewer District 3B	23,773	22,168	0	0
Sanitary Sewer District 3C	892	4,819	0	0
Water Works 2	793,757	836,579	0	5,230
<i>Total Business-Type Activities</i>	<u>6,102,437</u>	<u>5,402,633</u>	<u>0</u>	<u>1,199,080</u>
<i>Total Primary Government</i>	<u>\$58,631,560</u>	<u>\$12,355,051</u>	<u>\$20,830,351</u>	<u>\$1,861,115</u>
<b><u>Component Unit:</u></b>				
Belmont County Port Authority	\$64,925	\$0	\$0	\$181,955
<i>Total Component Unit</i>	<u>\$64,925</u>	<u>\$0</u>	<u>\$0</u>	<u>\$181,955</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  
Contributions from Primary Government  
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 Unit
Governmental Activities	Business-Type Activities	Total	Belmont County Port Authority
(\$8,010,350)	\$0	(\$8,010,350)	\$0
(1,444,796)	0	(1,444,796)	0
(6,178,732)	0	(6,178,732)	0
382,793	0	382,793	0
(6,563,251)	0	(6,563,251)	0
(1,583,432)	0	(1,583,432)	0
(320,000)	0	(320,000)	0
(366,551)	0	(366,551)	0
<u>(24,084,319)</u>	<u>0</u>	<u>(24,084,319)</u>	<u>0</u>
0	(306,223)	(306,223)	0
0	518,791	518,791	0
0	150,405	150,405	0
0	85,675	85,675	0
0	254	254	0
0	(1,605)	(1,605)	0
0	3,927	3,927	0
0	48,052	48,052	0
<u>0</u>	<u>499,276</u>	<u>499,276</u>	<u>0</u>
<u>(24,084,319)</u>	<u>499,276</u>	<u>(23,585,043)</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>117,030</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>117,030</u>
2,057,108	0	2,057,108	0
4,030,912	0	4,030,912	0
699,389	0	699,389	0
2,595,849	0	2,595,849	0
384,740	0	384,740	0
359,693	0	359,693	0
11,287,907	0	11,287,907	0
1,201,929	0	1,201,929	0
938,180	12,448	950,628	0
0	0	0	344,600
1,407,801	11,498	1,419,299	0
<u>24,963,508</u>	<u>23,946</u>	<u>24,987,454</u>	<u>344,600</u>
<u>(184,934)</u>	<u>184,934</u>	<u>0</u>	<u>0</u>
24,778,574	208,880	24,987,454	344,600
694,255	708,156	1,402,411	461,630
<u>100,813,357</u>	<u>18,288,611</u>	<u>119,101,968</u>	<u>842,303</u>
<u>\$101,507,612</u>	<u>\$18,996,767</u>	<u>\$120,504,379</u>	<u>\$1,303,933</u>

**Belmont County, Ohio**  
**Balance Sheet**  
**Governmental Funds**  
**December 31, 2010**

	General	Public Assistance	Developmental Disabilities	In-Home Care Levy	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$2,670,682	\$947,239	\$9,099,442	\$2,673,858	\$11,895,917	\$27,287,138
Cash and Cash Equivalents in Segregated Accounts	34,308	0	0	0	0	34,308
Accounts Receivable	0	0	4,511	0	9,184	13,695
Accrued Interest Receivable	107,313	0	0	0	0	107,313
Intergovernmental Receivable	626,935	787,540	998,371	256,457	4,110,932	6,780,235
Permissive Sales Taxes Receivable	3,115,689	0	0	0	15,558	3,131,247
Lodging Taxes Receivable	0	0	0	0	31,975	31,975
Prepaid Items	162,415	0	0	0	0	162,415
Materials and Supplies Inventory	22,743	3,092	21,041	0	502,631	549,507
Interfund Receivable	636,935	0	0	0	0	636,935
Property Taxes Receivable	2,304,377	0	5,021,385	2,185,864	1,309,900	10,821,526
Loans Receivable	0	0	0	0	491,638	491,638
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	59,301	0	0	0	0	59,301
Assets Held for Resale	1,073,732	0	0	0	0	1,073,732
<b>Total Assets</b>	<b>\$10,814,430</b>	<b>\$1,737,871</b>	<b>\$15,144,750</b>	<b>\$5,116,179</b>	<b>\$18,367,735</b>	<b>\$51,180,965</b>
<b>Liabilities</b>						
Accounts Payable	\$270,710	\$31,568	\$211,387	\$2,625	\$609,494	\$1,125,784
Accrued Wages and Benefits Payable	357,128	188,149	80,016	0	104,093	729,386
Matured Severance Payable	7,773	0	0	0	8,056	15,829
Intergovernmental Payable	328,212	215,602	95,305	0	125,640	764,759
Interfund Payable	1,436	0	0	0	0	1,436
Accrued Interest Payable	0	280	0	0	0	280
Deferred Revenue	4,043,645	54,325	5,855,055	2,442,321	4,094,237	16,489,583
Bond Anticipation Notes Payable	0	125,000	0	0	0	125,000
<b>Total Liabilities</b>	<b>5,008,904</b>	<b>614,924</b>	<b>6,241,763</b>	<b>2,444,946</b>	<b>4,941,520</b>	<b>19,252,057</b>
<b>Fund Balances</b>						
Reserved for Encumbrances	1,593,605	312,011	459,086	622,059	2,079,105	5,065,866
Reserved for Assets Held for Resale	1,073,732	0	0	0	0	1,073,732
Reserved for Unclaimed Monies	59,301	0	0	0	0	59,301
Reserved for Loans Receivable	0	0	0	0	491,638	491,638
Unreserved:						
Designated for Budget Stabilization	183,309	0	0	0	0	183,309
Undesignated, Reported in:						
General Fund	2,895,579	0	0	0	0	2,895,579
Special Revenue Funds	0	810,936	8,443,901	2,049,174	7,691,607	18,995,618
Debt Service Funds	0	0	0	0	402,583	402,583
Capital Projects Funds	0	0	0	0	2,761,282	2,761,282
<b>Total Fund Balances</b>	<b>5,805,526</b>	<b>1,122,947</b>	<b>8,902,987</b>	<b>2,671,233</b>	<b>13,426,215</b>	<b>31,928,908</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$10,814,430</b>	<b>\$1,737,871</b>	<b>\$15,144,750</b>	<b>\$5,116,179</b>	<b>\$18,367,735</b>	<b>\$51,180,965</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, 2010**

**Total Governmental Fund Balances** \$31,928,908

***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. 73,932,815

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

Property Taxes	921,526
Permissive Sales Taxes	1,229,859
Intergovernmental	4,329,735
Charges for Services	108,463
	6,589,583

Total 6,589,583

Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds. 182,041

In the statement of activities, interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due. (21,425)

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

General Obligation Bonds	7,625,000
Net Bond Premiums/Discounts	136,451
Refunding Gains on General Obligation Bonds	(19,560)
Compensated Absences	3,060,620
State Rural Industrial Park Loan	168,466
Capital Leases	133,333
	(11,104,310)

Total (11,104,310)

**Net Assets of Governmental Activities** **\$101,507,612**

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, 2010**

	General	Public Assistance	Developmental Disabilities	In-Home Care Levy	Other Governmental Funds	Total Governmental Funds
<b>Revenues</b>						
Property Taxes	\$2,033,140	\$0	\$3,999,198	\$2,581,815	\$1,075,875	\$9,690,028
Lodging Taxes	0	0	0	0	359,693	359,693
Permissive Sales Taxes	11,278,397	0	0	0	0	11,278,397
Charges for Services	1,813,384	0	138,117	0	3,214,292	5,165,793
Licenses and Permits	4,150	0	0	0	465,970	470,120
Fines and Forfeitures	353,044	0	0	0	793,093	1,146,137
Intergovernmental	1,326,999	7,418,689	3,918,289	679,996	9,657,368	23,001,341
Interest	931,235	1,076	0	0	7,113	939,424
Rent	41,390	0	0	0	124,876	166,266
Other	272,340	1,014,884	1,150	0	119,427	1,407,801
<b>Total Revenues</b>	<b>18,054,079</b>	<b>8,434,649</b>	<b>8,056,754</b>	<b>3,261,811</b>	<b>15,817,707</b>	<b>53,625,000</b>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	8,833,554	0	0	0	763,491	9,597,045
Judicial	2,117,929	0	0	0	1,036,016	3,153,945
Public Safety	5,925,996	0	0	0	2,058,650	7,984,646
Public Works	285,946	0	0	0	5,514,488	5,800,434
Health	479,136	0	7,510,278	2,246,611	1,196,960	11,432,985
Human Services	454,642	8,487,880	0	0	3,533,710	12,476,232
Economic Development and Assistance	0	0	0	0	320,000	320,000
Other	136,642	0	0	0	0	136,642
Capital Outlay	142,873	0	0	0	1,740,384	1,883,257
Debt Service:						
Principal Retirement	112,910	7,356	739	0	576,574	697,579
Interest and Fiscal Charges	13,984	5,065	13	0	346,353	365,415
<b>Total Expenditures</b>	<b>18,503,612</b>	<b>8,500,301</b>	<b>7,511,030</b>	<b>2,246,611</b>	<b>17,086,626</b>	<b>53,848,180</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(449,533)</b>	<b>(65,652)</b>	<b>545,724</b>	<b>1,015,200</b>	<b>(1,268,919)</b>	<b>(223,180)</b>
<b>Other Financing Sources (Uses)</b>						
Sale of Assets	92,251	0	0	0	0	92,251
Inception of Capital Lease	142,873	0	0	0	0	142,873
Transfers In	186,935	231,616	0	0	492,816	911,367
Transfers Out	(996,301)	0	0	0	(100,000)	(1,096,301)
<b>Total Other Financing Sources (Uses)</b>	<b>(574,242)</b>	<b>231,616</b>	<b>0</b>	<b>0</b>	<b>392,816</b>	<b>50,190</b>
<b>Net Change in Fund Balances</b>	<b>(1,023,775)</b>	<b>165,964</b>	<b>545,724</b>	<b>1,015,200</b>	<b>(876,103)</b>	<b>(172,990)</b>
<b>Fund Balances at Beginning of Year</b>	<b>6,829,301</b>	<b>956,983</b>	<b>8,357,263</b>	<b>1,656,033</b>	<b>14,302,318</b>	<b>32,101,898</b>
<b>Fund Balances at End of Year</b>	<b>\$5,805,526</b>	<b>\$1,122,947</b>	<b>\$8,902,987</b>	<b>\$2,671,233</b>	<b>\$13,426,215</b>	<b>\$31,928,908</b>

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, 2010**

<b>Net Change in Fund Balances - Total Governmental Funds</b>		(\$172,990)
<b>Amounts reported for governmental activities on the statement of activities are different because:</b>		
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	2,672,776	
Depreciation	<u>(2,013,665)</u>	
Total		659,111
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.		
		(214,248)
Revenues on the statement of activities that do not provide current financial resources are not reported as revenues in governmental funds:		
Property Taxes	77,970	
Permissive Sales Taxes	9,510	
Intergovernmental	(308,270)	
Charges for Services	4,102	
Total	<u>4,102</u>	(216,688)
Repayments of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.		
General Obligation Bonds	545,000	
Rural Industrial Park Loan	31,574	
Capital Leases	121,005	
Total	<u>121,005</u>	697,579
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the governmental funds.		
Accrued Interest	5,366	
Amortization of Bond Premium	13,648	
Amortization of Bond Issuance Costs	(16,253)	
Amortization of Deferred amount on Refunding	(3,897)	
Total	<u>(3,897)</u>	(1,136)
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		
		(142,873)
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		<u>85,500</u>
		<u>\$694,255</u>
<b>Change in Net Assets of Governmental Activities</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**  
**General Fund**  
**For the Year Ended December 31, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b><u>Revenues</u></b>				
Property Taxes	\$2,000,000	\$2,014,681	\$2,028,963	\$14,282
Permissive Sales Taxes	9,751,058	11,344,626	11,345,203	577
Charges for Services	1,635,645	1,902,950	1,840,892	(62,058)
Licenses and Permits	4,298	5,000	4,150	(850)
Fines and Forfeitures	421,170	490,000	342,768	(147,232)
Intergovernmental	1,094,850	1,273,776	1,324,216	50,440
Interest	647,270	753,050	976,217	223,167
Rent	33,092	38,500	41,390	2,890
Other	812,617	949,257	1,022,340	73,083
<b>Total Revenues</b>	<b>16,400,000</b>	<b>18,771,840</b>	<b>18,926,139</b>	<b>154,299</b>
<b><u>Expenditures</u></b>				
Current:				
General Government:				
Legislative and Executive	8,148,692	10,157,431	10,011,637	145,794
Judicial	2,872,062	2,360,993	2,232,416	128,577
Public Safety	4,700,259	6,222,124	6,054,787	167,337
Public Works	284,663	343,005	342,257	748
Health	410,919	508,173	506,052	2,121
Human Services	469,534	521,282	490,031	31,251
Other	0	229,100	202,884	26,216
<b>Total Expenditures</b>	<b>16,886,129</b>	<b>20,342,108</b>	<b>19,840,064</b>	<b>502,044</b>
<b>Excess of Revenues Over (Under) Expenditures</b>	<b>(486,129)</b>	<b>(1,570,268)</b>	<b>(913,925)</b>	<b>656,343</b>
<b><u>Other Financing Sources (Uses)</u></b>				
Sale of Assets	0	92,050	92,251	201
Advances Out	0	(450,000)	(450,000)	0
Transfers Out	(319,000)	(1,004,432)	(1,004,031)	401
<b>Total Other Financing Sources (Uses)</b>	<b>(319,000)</b>	<b>(1,362,382)</b>	<b>(1,361,780)</b>	<b>602</b>
<b>Net Change in Fund Balance</b>	<b>(805,129)</b>	<b>(2,932,650)</b>	<b>(2,275,705)</b>	<b>656,945</b>
<b>Fund Balance at Beginning of Year</b>	<b>925,255</b>	<b>925,255</b>	<b>925,255</b>	<b>0</b>
<b>Prior Year Encumbrances Appropriated</b>	<b>2,009,864</b>	<b>2,009,864</b>	<b>2,009,864</b>	<b>0</b>
<b>Fund Balance at End of Year</b>	<b>\$2,129,990</b>	<b>\$2,469</b>	<b>\$659,414</b>	<b>\$656,945</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, 2010**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		Final Budget Positive (Negative)
<b><u>Revenues</u></b>				
Intergovernmental	\$9,535,789	\$8,645,750	\$7,341,776	(\$1,303,974)
Investment Income	1,186	1,076	1,076	0
Other	1,271,320	1,152,659	1,014,884	(137,775)
<b>Total Revenues</b>	<b>10,808,295</b>	<b>9,799,485</b>	<b>8,357,736</b>	<b>(1,441,749)</b>
<b><u>Expenditures</u></b>				
Current:				
Human Services	11,079,457	10,063,663	9,112,645	951,018
Debt Service				
Principal	0	158,039	155,000	3,039
Interest and Fiscal Charges	0	4,571	4,438	133
<b>Total Expenditures</b>	<b>11,079,457</b>	<b>10,226,273</b>	<b>9,272,083</b>	<b>954,190</b>
Excess of Revenues Under Expenditures	(271,162)	(426,788)	(914,347)	(487,559)
<b><u>Other Financing Sources</u></b>				
Bond Anticipation Notes Issued	0	125,000	125,000	0
Transfers In	0	30,626	231,616	200,990
<b>Total Other Financing Sources</b>	<b>0</b>	<b>155,626</b>	<b>356,616</b>	<b>200,990</b>
<b>Net Change in Fund Balance</b>	<b>(271,162)</b>	<b>(271,162)</b>	<b>(557,731)</b>	<b>(286,569)</b>
Fund Balance at Beginning of Year	271,164	271,164	271,164	0
Prior Year Encumbrances Appropriated	848,697	848,697	848,697	0
<b>Fund Balance at End of Year</b>	<b>\$848,699</b>	<b>\$848,699</b>	<b>\$562,130</b>	<b>(\$286,569)</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**  
**Developmental Disabilities Fund**  
**For the Year Ended December 31, 2010**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$4,600,000	\$3,320,011	\$3,986,483	\$666,472
Charges for Services	55,695	50,000	133,606	83,606
Intergovernmental	4,344,305	3,900,074	3,885,460	(14,614)
Other	0	0	1,150	1,150
Total Revenues	9,000,000	7,270,085	8,006,699	736,614
<b><u>Expenditures</u></b>				
Current:				
Health	9,487,454	9,757,539	8,050,751	1,706,788
Net Change in Fund Balance	(487,454)	(2,487,454)	(44,052)	2,443,402
Fund Balance at Beginning of Year	7,887,197	7,887,197	7,887,197	0
Prior Year Encumbrances Appropriated	432,181	432,181	432,181	0
Fund Balance at End of Year	<u>\$7,831,924</u>	<u>\$5,831,924</u>	<u>\$8,275,326</u>	<u>\$2,443,402</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**  
**In-Home Care Levy Fund**  
**For the Year Ended December 31, 2010**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b><u>Revenues</u></b>				
Property Taxes	\$2,000,000	\$1,321,564	\$2,576,371	\$1,254,807
Intergovernmental	0	678,436	679,996	1,560
Total Revenues	2,000,000	2,000,000	3,256,367	1,256,367
<b><u>Expenditures</u></b>				
Current:				
Health	3,223,404	3,223,404	2,873,170	350,234
Net Change in Fund Balance	(1,223,404)	(1,223,404)	383,197	1,606,601
Fund Balance at Beginning of Year	1,223,404	1,223,404	1,223,404	0
Prior Year Encumbrances Appropriated	373,170	373,170	373,170	0
Fund Balance at End of Year	\$373,170	\$373,170	\$1,979,771	\$1,606,601

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Fund Net Assets**  
**Enterprise Funds**  
**December 31, 2010**

	Sanitary Sewer District 2	Water Works 3	Nonmajor Enterprise	Total Enterprise
<b><u>Assets</u></b>				
Current Assets:				
Equity in Pooled Cash and Cash Equivalents	\$280,644	\$2,650,910	\$2,724,718	\$5,656,272
Cash and Cash Equivalents in Segregated Accounts	0	200	0	200
Accounts Receivable	7,462	60,292	62,368	130,122
Materials and Supplies Inventory	6,354	107,268	58,954	172,576
Interfund Receivable	0	1,436	200,000	201,436
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	0	107,148	0	107,148
<i>Total Current Assets</i>	<u>294,460</u>	<u>2,927,254</u>	<u>3,046,040</u>	<u>6,267,754</u>
Non-Current Assets:				
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	11,406	441,561	34,101	487,068
Deferred Charges	99,609	73,895	0	173,504
Nondepreciable Capital Assets	20,140	1,765,722	8,500	1,794,362
Depreciable Capital Assets, Net	9,704,526	19,053,360	565,034	29,322,920
<i>Total Non-Current Assets</i>	<u>9,835,681</u>	<u>21,334,538</u>	<u>607,635</u>	<u>31,777,854</u>
<i>Total Assets</i>	<u>10,130,141</u>	<u>24,261,792</u>	<u>3,653,675</u>	<u>38,045,608</u>
<b><u>Liabilities</u></b>				
Current Liabilities:				
Accounts Payable	26,376	98,025	5,904	130,305
Accrued Wages and Benefits Payable	6,813	24,610	8,538	39,961
Retainage Payable	0	60,900	0	60,900
Interfund Payable	0	450,000	386,935	836,935
Intergovernmental Payable	28,977	40,537	23,672	93,186
Accrued Interest Payable	35,483	13,033	0	48,516
Current Portion Compensated Absences Payable	8,700	31,733	10,749	51,182
Current Portion OWDA Loan Payable	0	17,589	0	17,589
Current Portion Mortgage Revenue Bonds Payable	0	124,000	0	124,000
Current Portion General Obligation Bonds Payable	225,000	110,000	0	335,000
Accrued Interest Payable From Restricted Assets	0	46,248	0	46,248
<i>Total Current Liabilities</i>	<u>331,349</u>	<u>1,016,675</u>	<u>435,798</u>	<u>1,783,822</u>
Long-Term Liabilities (Net of Current Portion):				
Refundable Deposits Payable from Restricted Assets	11,406	35,245	34,101	80,752
Compensated Absences Payable	15,753	57,448	19,457	92,658
OWDA Loans Payable	0	153,360	0	153,360
Bond Anticipation Notes Payable	1,800,000	0	0	1,800,000
Mortgage Revenue Bonds Payable	0	6,170,000	0	6,170,000
General Obligation Bonds Payable	5,141,599	3,826,650	0	8,968,249
<i>Total Long-Term Liabilities</i>	<u>6,968,758</u>	<u>10,242,703</u>	<u>53,558</u>	<u>17,265,019</u>
<i>Total Liabilities</i>	<u>7,300,107</u>	<u>11,259,378</u>	<u>489,356</u>	<u>19,048,841</u>
<b><u>Net Assets</u></b>				
Invested in Capital Assets, Net of Related Debt	2,714,275	10,518,028	573,534	13,805,837
Restricted for Debt Service	0	379,666	0	379,666
Unrestricted	115,759	2,104,720	2,590,785	4,811,264
<i>Total Net Assets</i>	<u>\$2,830,034</u>	<u>\$13,002,414</u>	<u>\$3,164,319</u>	<u>\$18,996,767</u>

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, 2010**

	Sanitary Sewer District 2	Water Works 3	Nonmajor Enterprise	Total Enterprise
<b><u>Operating Revenues</u></b>				
Charges for Services	\$1,065,196	\$2,879,669	\$1,457,768	\$5,402,633
Other	0	11,498	0	11,498
<i>Total Operating Revenues</i>	<u>1,065,196</u>	<u>2,891,167</u>	<u>1,457,768</u>	<u>5,414,131</u>
<b><u>Operating Expenses</u></b>				
Personal Services	307,922	899,351	342,368	1,549,641
Contractual Services	430,815	1,045,633	746,782	2,223,230
Materials and Supplies	64,228	434,846	52,253	551,327
Depreciation	291,919	664,459	35,087	991,465
<i>Total Operating Expenses</i>	<u>1,094,884</u>	<u>3,044,289</u>	<u>1,176,490</u>	<u>5,315,663</u>
<i>Operating Income (Loss)</i>	<u>(29,688)</u>	<u>(153,122)</u>	<u>281,278</u>	<u>98,468</u>
<b><u>Non-Operating Revenues (Expenses)</u></b>				
Interest	8,991	1,658	1,799	12,448
Interest and Fiscal Charges	(281,533)	(505,241)	0	(786,774)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(272,542)</u>	<u>(503,583)</u>	<u>1,799</u>	<u>(774,326)</u>
<i>Income (Loss) Before Contributions and Transfers</i>	<u>(302,230)</u>	<u>(656,705)</u>	<u>283,077</u>	<u>(675,858)</u>
Capital Contributions	4,998	1,188,652	5,430	1,199,080
<i>Income (Loss) Before Transfers</i>	<u>(297,232)</u>	<u>531,947</u>	<u>288,507</u>	<u>523,222</u>
Transfers In	185,339	235,714	36,530	457,583
Transfers Out	0	0	(272,649)	(272,649)
<i>Change in Net Assets</i>	<u>(111,893)</u>	<u>767,661</u>	<u>52,388</u>	<u>708,156</u>
<i>Net Assets Beginning of Year</i>	<u>2,941,927</u>	<u>12,234,753</u>	<u>3,111,931</u>	<u>18,288,611</u>
<i>Net Assets End of Year</i>	<u><u>\$2,830,034</u></u>	<u><u>\$13,002,414</u></u>	<u><u>\$3,164,319</u></u>	<u><u>\$18,996,767</u></u>

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Cash Flows**  
**Enterprise Funds**  
**For the Year Ended December 31, 2010**

	Sanitary Sewer District 2	Water Works 3	Nonmajor Enterprise	Total Enterprise
<b>Increase (Decrease) in Cash and Cash Equivalents</b>				
<b><u>Cash Flows from Operating Activities</u></b>				
Cash Received from Customers	\$1,070,693	\$2,907,934	\$1,460,593	\$5,439,220
Cash Payments for Employee Services and Benefits	(311,318)	(898,914)	(412,380)	(1,622,612)
Cash Payments for Goods and Services	(481,117)	(1,456,153)	(802,413)	(2,739,683)
Utility Deposits Received	1,321	8,283	7,145	16,749
Utility Deposits Paid	(938)	(7,859)	(6,344)	(15,141)
Other Operating Revenues	0	11,498	0	11,498
<i>Net Cash Provided by Operating Activities</i>	<u>278,641</u>	<u>564,789</u>	<u>246,601</u>	<u>1,090,031</u>
<b><u>Cash Flows from Noncapital Financing Activities</u></b>				
Transfers In	185,339	235,714	0	421,053
Advances In	0	600,000	36,530	636,530
Transfers Out	0	0	(85,714)	(85,714)
Advances Out	0	0	(150,000)	(150,000)
<i>Net Cash Provided by (Used for) Noncapital Activities</i>	<u>185,339</u>	<u>835,714</u>	<u>(199,184)</u>	<u>821,869</u>
<b><u>Cash Flows from Capital and Related Financing Activities</u></b>				
Payments for Capital Acquisitions	(21,364)	(1,203,750)	(66,582)	(1,291,696)
Capital Grants	0	1,163,653	0	1,163,653
Tap-In Fees	4,998	24,999	5,430	35,427
Bond Anticipation Notes Issued	1,800,000	0	0	1,800,000
Principal Paid on Notes	(1,800,000)	(300,000)	0	(2,100,000)
Interest Paid on Notes	0	(8,227)	0	(8,227)
Principal Paid on General Obligation Bonds	(215,000)	(105,000)	0	(320,000)
Interest Paid on General Obligation Bonds	(290,549)	(166,269)	0	(456,818)
Principal Paid on Mortgage Revenue Bonds	0	(118,000)	0	(118,000)
Interest Paid on Mortgage Revenue Bonds	0	(333,260)	0	(333,260)
Proceeds from OWDA Loan	0	1,183,461	0	1,183,461
Principal Paid on OWDA Loan	0	(1,174,488)	0	(1,174,488)
Interest Paid on OWDA Loan	0	(1,203)	0	(1,203)
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>(521,915)</u>	<u>(1,038,084)</u>	<u>(61,152)</u>	<u>(1,621,151)</u>
<b><u>Cash Flows from Investing Activities</u></b>				
Interest	8,991	1,658	1,799	12,448
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(48,944)	364,077	(11,936)	303,197
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>340,994</u>	<u>2,835,742</u>	<u>2,770,755</u>	<u>5,947,491</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$292,050</u></u>	<u><u>\$3,199,819</u></u>	<u><u>\$2,758,819</u></u>	<u><u>\$6,250,688</u></u>

(Continued)



**Belmont County, Ohio**  
**Statement of Cash Flows**  
**Enterprise Funds**  
**For the Year Ended December 31, 2010**  
**(Continued)**

	Sanitary Sewer District 2	Water Works 3	Nonmajor Enterprise	Total Enterprise
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities</b>				
Operating Income (Loss)	(\$29,688)	(\$153,122)	\$281,278	\$98,468
<b>Adjustments to Reconcile Operating Income (Loss) to Net Cash Provided by Operating Activities</b>				
Depreciation	291,919	664,459	35,087	991,465
Changes in Assets and Liabilities:				
Decrease in Accounts Receivable	5,497	26,734	2,825	35,056
(Increase) Decrease in Materials and Supplies Inventory	(788)	15,134	(1,201)	13,145
Decrease in Interfund Receivable	0	1,531	0	1,531
Increase in Accrued Wages and Benefits Payable	965	8,971	3,563	13,499
Increase (Decrease) in Accounts Payable	17,874	20,478	(8,448)	29,904
Decrease in Compensated Absences Payable	(4,506)	(12,175)	(362)	(17,043)
Decrease in Intergovernmental Payable	(3,015)	(7,645)	(31,422)	(42,082)
Decrease in Interfund Payable	0	0	(35,520)	(35,520)
Increase in Refundable Deposits Payable	383	424	801	1,608
Total Adjustments	308,329	717,911	(34,677)	991,563
<i>Net Cash Provided by Operating Activities</i>	<u>\$278,641</u>	<u>\$564,789</u>	<u>\$246,601</u>	<u>\$1,090,031</u>

See accompanying notes to the basic financial statements

**Belmont County, Ohio**  
**Statement of Fiduciary Assets and Liabilities**  
**Agency Funds**  
**December 31, 2010**

**Assets**

Equity in Pooled Cash and Cash Equivalents	\$9,418,014
Cash and Cash Equivalents in Segregated Accounts	468,363
Property Taxes Receivable	52,894,087
Accounts Receivable	3,260,368
Intergovernmental Receivable	<u>3,446,991</u>
<i>Total Assets</i>	<u><u>\$69,487,823</u></u>

**Liabilities**

Due To Others	\$2,029,108
Intergovernmental Payable	57,963,095
Undistributed Monies	<u>9,495,620</u>
<i>Total Liabilities</i>	<u><u>\$69,487,823</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, 2010**

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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, six 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 Developmental Disabilities, the Belmont County Water and Sewer Districts, the Law Library Resource Board, 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 column in the basic financial statements identifies the financial data of the County's component unit, the Belmont County Port Authority. It is discretely reported in a separate column to emphasize that it is legally separate from the County.

*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 grants. 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.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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*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, no material 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 Memorial Park Cemetery*  
*Belmont County Sewer Authority*  
*Belmont-Harrison Vocational School*  
*Belmont Technical College*

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, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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*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 18.

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 19.

*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 20.

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

**Belmont County, Ohio**  
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The County is associated with the following organizations which are public entity pools. Additional information concerning the pools is presented in Note 21.

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

**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 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.

**Belmont County, Ohio**  
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*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.

**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.

**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:

**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 Village 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 Ohio Water Development Authority loans.

**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.

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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.

**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 6). 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



**Belmont County, Ohio**  
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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 7), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals (see Note 8).

**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, 2010, but which were levied to finance year 2011 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.

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 2010 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.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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*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 2010, 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 2010. 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, 2010. 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 2010 amounted to \$931,235 which includes \$862,904 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, retainage and unclaimed monies.

*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, collectability. Using these criteria, the County has elected not to record child support arrearages. These amounts, while potentially significant, are not considered measurable, and 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, 2010, 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.

**Belmont County, Ohio**  
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*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 - 100 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.

*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.

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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 for encumbrances, assets held for resale, unclaimed monies and loans receivable. Reservation for unclaimed monies is established because by law unclaimed monies are not available for appropriation until five years have elapsed.

**Belmont County, Ohio**  
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*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.

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 goods or services that are 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**  
**Notes to the Basic Financial Statements**  
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*W. 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 – RESTATEMENT OF NET ASSETS AND CHANGE IN REPORTING ENTITY**

**Restatement of Net Assets** - In prior years, the Park Health Center Enterprise Fund has been reported as a major fund. During 2010, the Park Health Center Enterprise Fund is presented as a nonmajor fund. This change had no effect on the prior year balance.

**Change in Reporting Entity** – For the year ended December 31, 2009, Belco Works, Inc. (Belco) was reflected as a discretely presented component unit on the County's financial statements. Based upon changes to the by-laws of Belco, the relationship between Belco and the County has changed and Belco is no longer receiving in-kind contributions from the County, and is no longer providing services solely to Belmont County Board of Developmental Disabilities. Pursuant to the criteria set forth in GASB Statement 14, Belco will no longer be presented as a discretely presented component unit. The December 31, 2009 net assets for Belco were \$2,368,676.

**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.
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.

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7. Transfers in and transfers out are balance sheet transactions (GAAP basis) as opposed to operating transactions (budget basis).
8. Advances in and advances out are operating transactions (budget basis) as opposed to balance sheet transactions (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	In-Home Care Levy
GAAP Basis	(\$1,023,775)	\$165,964	\$545,724	\$1,015,200
Net Adjustments for				
Revenue Accruals	762,035	(92,320)	(37,340)	0
Net Adjustments for				
Expenditure Accruals	603,410	(227,235)	122,362	(1,875)
Unrecorded Cash	(28,671)	15,407	0	0
Agency Fund Cash Allocation	(4,177)	0	(12,715)	(5,444)
Debt Principal Retirement	0	(155,000)	0	0
Debt Interest	0	(4,438)	0	0
Bond Anticipation Notes Issued	0	125,000	0	0
Transfers In	(186,935)	0	0	0
Transfers Out	(7,730)	0	0	0
Advances Out	(450,000)	0	0	0
Encumbrances	(1,939,862)	(385,109)	(662,083)	(624,684)
Budget Basis	<u>(\$2,275,705)</u>	<u>(\$557,731)</u>	<u>(\$44,052)</u>	<u>\$383,197</u>

**NOTE 5 - 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.

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;

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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 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.



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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 \$832,409 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, \$37,536,573 of the County's bank balance of \$40,957,411 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, 2010 the County had investments in STAR Ohio. The fair value of the investment in STAR Ohio was \$2,798,386, and the investment has an average maturity of 58 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.

**NOTE 6 - PROPERTY TAXES**

Property taxes include amounts levied against all real, public utility, and tangible personal property (used in business) located in the County. Property tax revenue received during 2010 for real and public utility property taxes represents collections of 2009 taxes. Property tax payments received during 2010 for tangible personal property (other than public utility property) is for 2010 taxes.

2010 real property taxes are levied after October 1, 2010, on the assessed value as of January 1, 2010, the lien date. Assessed values are established by the State Law at 35 percent of appraised market value. 2010 real property taxes are collected in and intended to finance 2011.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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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 25 percent of true value. 2010 public utility property taxes became a lien December 31, 2009, are levied after October 1, 2010, and are collected in 2011 with real property taxes.

Tangible personal property tax revenue received during 2010 (other than public utility property tax) represents the collection of 2010 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, and furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2010 were levied after October 1, 2009, on the value as of December 31, 2009. Payments 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.

Beginning in 2001, the Ohio General Assembly reduced the assessment rate for certain tangible personal property of electric and gas utilities from 88 percent to 25 percent. Starting in tax year 2005, the assessment rate for personal property owned by telephone utilities prior to 1995 was being phased down from 88 percent to 25 percent (in tax year 2007) over a three-year period. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes will be levied or collected after calendar year 2010 on local and inter-exchange telephone companies.

The full tax rate for all County operations for the year ended December 31, 2010, was 14.80 per \$1,000 of assessed value. The assessed values for tangible personal property have more than doubled from the prior year due to the Natural Gas Pipeline. The assessed values of real and tangible personal property upon which 2010 property tax receipts were based are as follows:

Real Property	\$962,805,950
Public Utility Personal Property	156,952,440
Tangible Personal Property	<u>6,842,200</u>
Total Assessed Property Value	<u><u>\$1,126,600,590</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, 2010 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 2010 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, 2010**

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**NOTE 7 - 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 8 - RECEIVABLES**

Receivables at December 31, 2010, 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.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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Loans receivable represent low interest loans for a development project granted to eligible County businesses under the Federal Community Development Block Grant program. The loans have annual interest rates ranging from three to four percent and are to be repaid over a period of ten years. Principal, in the amount of \$46,146, was repaid during 2010 and a loan for \$200,000 was issued in 2010. Loans receivable, in the amount of \$491,638, 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 \$876,819 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	\$225,489
Indigent Fee Reimbursement	43,541
Election Costs	62,039
Poundage	16,057
DRETAC/Real Estate Assessment	86,646
Public Assistance	787,540
Children Services Grants	668,569
911 Wireless	25,578
Juvenile Court	247,599
Homestead/ Rollback and SB 3 Reimbursement	930,106
Motor Vehicle License and Gas Tax	2,082,427
HB 66 Reimbursement	173,812
CDBG Grant Funds	653,695
State Homeland Security Program Grant	91,640
Emergency Management Performance Grant	63,820
Bulletproof Vest Grant	1,535
Law Enforcement Fund Grants	108,590
Developmental Disabilities Fund Grants	511,552
Total	<u><u>\$6,780,235</u></u>

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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**NOTE 9 - CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2010 was as follows:

	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<b><u>Governmental Activities:</u></b>				
Non Depreciable Capital Assets:				
Land	\$1,773,194	\$0	\$0	\$1,773,194
Land Improvements	13,074,034	0	0	13,074,034
Construction in Progress	481,541	770,374	(1,251,915)	0
Total Non Depreciable Capital Assets	<u>15,328,769</u>	<u>770,374</u>	<u>(1,251,915)</u>	<u>14,847,228</u>
Depreciable Capital Assets:				
Buildings and Improvements	36,292,320	1,550,795	(238,942)	37,604,173
Furniture, Fixtures, Machinery and Equipment	7,745,494	431,132	(604,581)	7,572,045
Infrastructure	50,337,987	630,560	0	50,968,547
Vehicles	6,069,321	541,830	(305,907)	6,305,244
Total Depreciable Capital Assets	<u>100,445,122</u>	<u>3,154,317</u>	<u>(1,149,430)</u>	<u>102,450,009</u>
Accumulated Depreciation:				
Buildings and Improvements	(12,220,420)	(646,438)	58,358	(12,808,500)
Furniture, Fixtures, Machinery and Equipment	(4,714,402)	(383,704)	578,178	(4,519,928)
Infrastructure	(21,216,620)	(663,116)	0	(21,879,736)
Vehicles	(4,134,497)	(320,407)	298,646	(4,156,258)
Total Accumulated Depreciation	<u>(42,285,939)</u>	<u>(2,013,665)</u>	<u>935,182</u>	<u>(43,364,422)</u>
Total Depreciable Capital Assets, Net	<u>58,159,183</u>	<u>1,140,652</u>	<u>(214,248)</u>	<u>59,085,587</u>
Governmental Capital Assets, Net	<u>\$73,487,952</u>	<u>\$1,911,026</u>	<u>(\$1,466,163)</u>	<u>\$73,932,815</u>

Depreciation expense was charged to governmental activities as follows:

**Governmental Activities:**

General Government:

Legislative and Executive	\$360,843
Judicial	37,520
Public Safety	402,731
Public Works	854,547
Health	241,805
Human Services	116,219
Total Depreciation Expense	<u>\$2,013,665</u>

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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	Balance 12/31/2009	Additions	Reductions	Balance 12/31/2010
<b><u>Business-Type Activities:</u></b>				
Non Depreciable Capital Assets:				
Land	\$48,866	\$0	\$0	\$48,866
Construction in Progress	798,363	947,133	0	1,745,496
Total Non Depreciable Capital Assets	<u>847,229</u>	<u>947,133</u>	<u>0</u>	<u>1,794,362</u>
Depreciable Capital Assets:				
Buildings and Improvements	12,631,987	0	0	12,631,987
Furniture, Fixtures, Machinery and Equipment	617,154	0	0	617,154
Infrastructure	37,927,249	0	0	37,927,249
Vehicles	556,173	108,235	0	664,408
Total Depreciable Capital Assets	<u>51,732,563</u>	<u>108,235</u>	<u>0</u>	<u>51,840,798</u>
Accumulated Depreciation:				
Buildings and Improvements	(5,131,530)	(134,207)	0	(5,265,737)
Furniture, Fixtures, Machinery and Equipment	(459,355)	(27,453)	0	(486,808)
Infrastructure	(15,594,835)	(789,576)	0	(16,384,411)
Vehicles	(340,693)	(40,229)	0	(380,922)
Total Accumulated Depreciation	<u>(21,526,413)</u>	<u>(991,465)</u>	<u>0</u>	<u>(22,517,878)</u>
Total Depreciable Capital Assets, Net	<u>30,206,150</u>	<u>(883,230)</u>	<u>0</u>	<u>29,322,920</u>
Business-Type Capital Assets, Net	<u>\$31,053,379</u>	<u>\$63,903</u>	<u>\$0</u>	<u>\$31,117,282</u>

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

Sanitary Sewer District 2	\$291,919
Water Works 3	664,459
Sanitary Sewer District 1	5,183
Sanitary Sewer District 3A	5,146
Sanitary Sewer District 3B	10,148
Sanitary Sewer District 3C	892
Water Works 2	<u>13,718</u>
Total Depreciation Expense	<u>\$991,465</u>

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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**NOTE 10 - 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-two 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	158,780,087	Replacement Cost Value
Equipment Breakdown	100,000,000	Replacement Cost Value
Crime	1,000,000	
Newly Aquired Location	5,000,000	
Bridges	745,677	
Contractor's Equipment	Replacement Cost	
Electronic Data Processing		
Media	100,000	Each Occurrence
Extra Expense	25,000	Each Occurrence
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
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.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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The amount of settlements has not exceeded 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.

The County participates in the workers' compensation program provided by the state of Ohio. For 2010, the County participated in the County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program), an insurance purchasing pool (See Note 21). The Program is intended to achieve lower workers' compensation rates while establishing safer working conditions and environments for the participants. The participating Counties continue to pay their own individual premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending on that performance, the participating employers can receive either a premium refund or assessment. Employers will pay experience – or base rated premium under the same terms as if they were not in a retro group. The total premium for the entire group is the standard premium of the group. The standard premium serves as the benchmark that is adjusted up and down retroactively. In order to allocate the savings derived by formation of the Program, the Program's executive committee annually calculates the group-retrospective premium based on developed incurred claim losses for the whole group. The new premium is compared the standard premium. If the retrospective premium is lower than the standard premium, a refund will be distributed to the employers of the group. If the retrospective premium is higher, an assessment will be charged to each participant.

Participation in the Program is limited to counties that can meet the Program's selection criteria. The firm of Comp Management, Inc. provides administrative, cost control and actuarial services to the Program. Each year, the County pays an enrollment fee to the Program to cover the costs of administering the program.

The County may withdraw from the Program 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 Program prior to withdrawal.

**NOTE 11 - 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 Pension 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. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to, but less than, the Traditional Pension Plan benefit. Member contributions, the investment of which is self-directed by the members, accumulate retirement assets in a manner similar to the Member-Directed Plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost-of-living adjustments to members of the Traditional Pension 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. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.



**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions and currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units. Member contribution rates, as set in the Ohio Revised Code, are not to exceed 10 percent. For the year ended December 31, 2010, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.5 percent and 11.1 percent, respectively. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the Traditional Pension Plan. For 2010, member and employer contribution rates were consistent across all three plans.

The County's 2010 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the County's contribution was 17.87 percent of covered payroll. The portion of employer contributions used to fund pension benefits is net of post-employment health care benefits. The portion of employer contribution allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010. Employer contribution rates are actuarially determined.

The County's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2010, 2009 and 2008 were \$1,971,644 \$2,019,901 and \$1,920,731 respectively. For 2010, 92.03 percent has been contributed with the balance reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008. Contributions to the member-directed plan for 2010 were \$22,636 made by the County and \$16,169 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 standalone 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.

**Belmont County, Ohio**  
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Funding Policy – For the fiscal year ended June 30, 2010, 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 2009, 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, 2010, 2009 and 2008 were \$56,374 \$58,381 and \$59,694 respectively; 100 percent has been contributed for 2010, and 100 percent has been contributed for 2009 and 2008. Contributions to the DC and Combined plans for 2010 were \$10 made by the plan members.

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, 2010, no employees have elected social security.

**NOTE 12 - POST-EMPLOYMENT BENEFITS**

A. Ohio Public Employees Retirement System (OPERS)

Plan Description – Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: The Traditional Pension Plan—a cost sharing, multiple-employer defined benefit pension plan; the Member-Directed Plan—a defined contribution plan; and the Combined Plan—a cost sharing, multiple employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing multiple-employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and the Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits, including post-employment health care coverage. The plan includes a medical plan, prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have 10 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 mandate, 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, or by calling 614-222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administrated in accordance with, Internal Revenue Code 401(h). The Ohio Revised Code provides the statutory authority requiring public employers to fund post retirement health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

**Belmont County, Ohio**  
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Employer contribution rates are expressed as a percentage of the covered payroll of active members. In 2010, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.87 percent. The Ohio Revised Code currently limits the employer contribution to a rate not to exceed 14 percent of covered payroll for state and local employer units and 18.1 percent of covered payroll for law and public safety employer units.

Each year, the OPERS Retirement Board determines the portion of the employer contribution rate that will be set aside for funding of post-employment health care benefits. The portion of employer contributions allocated to health care for members in the Traditional Plan was 5.5 percent from January 1 through February 28, 2010, and 5 percent from March 1 through December 31, 2010. The portion of employer contributions allocated to health care for members in the Combined Plan was 4.73 percent from January 1 through February 28, 2010, and 4.23 percent from March 1 through December 31, 2010.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their 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, 2010, 2009 and 2008 were \$1,085,243, \$1,409,970 and \$1,854,519 respectively. For 2010, 92.12 percent has been contributed with the balance being reported as an intergovernmental payable. The full amount has been contributed for 2009 and 2008.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1 of each year from 2006 to 2008. Rates for law and public safety employers increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases 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 the Health Care Stabilization Fund. 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, 2010, 2009 and 2008 were \$4,336, \$4,491 and \$4,592 respectively; 100 percent has been contributed for fiscal years 2010, 2009 and 2008.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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**NOTE 13 - 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 CBA Benefit Services.

**NOTE 14 - CAPITAL LEASES - LESSEE DISCLOSURE**

In prior years and the current year, the County has entered into capitalized leases for copying and office equipment. 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.

Equipment acquired by lease has been capitalized in the government wide statements governmental activities in the amount of \$181,206 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. Governmental activities capitalized leased assets are reflected net of accumulated depreciation in the amount of \$127,904. Principal payments towards capital leases during 2010 totaled \$121,005 for governmental activities.

Future minimum lease payments through 2015 are as follows:

Year	Governmental Activities	
	Principal	Interest
2011	\$32,202	\$9,656
2012	31,143	7,191
2013	31,226	4,587
2014	32,995	1,969
2015	5,767	57
Total	\$133,333	\$23,460

**Belmont County, Ohio**  
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**NOTE 15 - LONG-TERM LIABILITIES**

Changes in the County's long-term liabilities during 2010 consist of the following:

	Outstanding 12/31/2009	Additions	Reductions	Outstanding 12/31/2010	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%	\$605,000	\$0	\$140,000	\$465,000	\$150,000
"Net" Premium/Discount - \$777	309	0	78	231	0
Refunding Gain - \$12,750	(5,100)	0	(1,275)	(3,825)	0
<b><u>County Jail Refunding- 2006 \$1,705,00</u></b>					
Serial @ 4.0%-5.0%	1,260,000	0	160,000	1,100,000	165,000
"Net" Premium/Discount - \$78,695	55,085	0	7,870	47,215	0
Refunding Difference - \$26,223	(18,357)	0	(2,622)	(15,735)	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%	1,330,000	0	55,000	1,275,000	55,000
"Net" Premium/Discount - \$33,691	27,653	0	1,685	25,968	0
Eastern Division Court - \$1,120,000					
Serial/Term @ 3.75%-5.0%	1,005,000	0	40,000	965,000	45,000
"Net" Premium/Discount - \$25,501	20,932	0	1,275	19,657	0
County Jail Expansion - \$2,100,000					
Serial/Term @ 3.75%-5.0%	1,885,000	0	75,000	1,810,000	80,000
"Net" Premium/Discount - \$47,798	39,234	0	2,390	36,844	0
<b><u>General Obligation Bonds</u></b>					
<b><u>Various Purpose - 2009 \$2,085,000</u></b>					
Engineer Building - \$515,000					
Serial/Term @ 2.0%-4.75%	515,000	0	20,000	495,000	20,000
Premium - \$1,765	1,736	0	88	1,648	0
Engineer Bridges - \$1,570,000					
Serial/Term @ 2.0%-4.75%	1,570,000	0	55,000	1,515,000	60,000
Premium - \$5,237	5,150	0	262	4,888	0
<b>Total General Obligation Bonds</b>	<b>8,296,642</b>	<b>0</b>	<b>554,751</b>	<b>7,741,891</b>	<b>575,000</b>
<b><u>Rural Industrial Park Loan</u></b>					
Fox Commerce Park - 2000, \$400,000 @0.0%-4.00%	200,040	0	31,574	168,466	32,862
<b><u>Capital Leases</u></b>					
	111,465	142,873	121,005	133,333	32,202
<b><u>Compensated Absences</u></b>					
	3,146,120	1,635,684	1,721,184	3,060,620	1,094,653
<b>Total Governmental Activities</b>	<b>\$11,754,267</b>	<b>\$1,778,557</b>	<b>\$2,428,514</b>	<b>\$11,104,310</b>	<b>\$1,734,717</b>

**Belmont County, Ohio**  
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	Outstanding 12/31/2009	Additions	Reductions	Outstanding 12/31/2010	Amounts Due Within One Year
<b><u>Business-Type Activities</u></b>					
<b><i>General Obligation Bonds</i></b>					
<b><i>Various Purpose Bond Issue 2006, \$6,700,000</i></b>					
Sanitary Sewer District 2 - \$2,000,000					
Serial/Term @ 3.75%-5.00%	\$1,695,000	\$0	\$110,000	\$1,585,000	\$115,000
"Net" Premium/Discount - \$45,526	34,651	0	3,035	31,616	0
<b><i>Various Purpose Bond Issue 2007, \$8,240,000</i></b>					
Sanitary Sewer District 2 - \$4,020,000					
Serial/Term @ 4.00%-5.00%	3,830,000	0	105,000	3,725,000	110,000
"Net" Premium/Discount - \$29,165	26,150	0	1,167	24,983	0
Water Works 3 - \$4,220,000					
Serial/Term @ 4.00%-5.00%	4,015,000	0	105,000	3,910,000	110,000
"Net" Premium/Discount - \$31,108	27,894	0	1,244	26,650	0
Total General Obligation Bonds	9,628,695	0	325,446	9,303,249	335,000
<b><i>Mortgage Revenue Bonds</i></b>					
<b><i>Water Works 3 Phase I - 1992</i></b>					
\$2,000,000 @ 6.125%	1,654,000	0	35,000	1,619,000	37,000
<b><i>Water Works 3 - 1997</i></b>					
\$5,500,000 @ 4.875%	4,758,000	0	83,000	4,675,000	87,000
Total Mortgage Revenue Bonds	6,412,000	0	118,000	6,294,000	124,000
<b><i>OWDA Loan</i></b>					
Water Works 3 - 1989 \$61,267 @ 8.25%	17,188	0	4,448	12,740	4,815
Water Works 3 - 2009 \$158,209 @ 0.00%	144,788	1,183,461	1,170,040	158,209	12,774
Total OWDA Loans	161,976	1,183,461	1,174,488	170,949	17,589
<b><i>Long Term Notes</i></b>					
Sanitary Sewer District 2 - 2009, \$1,800,000 @ 2.75%	1,800,000	0	1,800,000	0	0
Sanitary Sewer District 2 - 2010, \$1,800,000 @ 1.75%	0	1,800,000	0	1,800,000	0
Total Long Term Notes	1,800,000	1,800,000	1,800,000	1,800,000	0
<b><i>Compensated Absences</i></b>					
	160,883	93,769	110,812	143,840	51,182
<b>Total Business-Type Activities</b>	<b>\$18,163,554</b>	<b>\$3,077,230</b>	<b>\$3,528,746</b>	<b>\$17,712,038</b>	<b>\$527,771</b>

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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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 portion related to business-type activities was fully repaid during 2009. 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 2010 was \$78 for governmental 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 2010 was \$3,199 for governmental 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 2010 was \$1,275 for governmental 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, 2010 are as follows:

Year Ending December 31	County Jail Additional Serial/Term Bonds	
	Principal	Interest
2011	\$150,000	\$15,670
2012	155,000	10,870
2013	160,000	5,600
Totals	\$465,000	\$32,140

**Belmont County, Ohio**  
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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 2010 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 2010 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 2010 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, 2010 are as follows:

Year Ending December 31	County Jail Refunding Serial Bonds	
	Principal	Interest
2011	\$165,000	\$51,560
2012	170,000	45,050
2013	180,000	38,250
2014	185,000	29,250
2015	195,000	20,000
2016	205,000	10,250
Totals	<u>\$1,100,000</u>	<u>\$194,360</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 2010 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 2010 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 and other political subdivisions.



**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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\$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, 2010 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
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	65,000	46,922	50,000	35,408	90,000	66,494
2015	70,000	43,672	50,000	32,908	95,000	61,994
2016-2020	390,000	168,256	295,000	127,237	550,000	240,220
2021-2025	470,000	82,647	355,000	62,351	675,000	118,212
2026	105,000	4,462	80,000	3,400	150,000	6,375
Totals	\$1,275,000	\$503,787	\$965,000	\$380,465	\$1,810,000	\$717,025

**2009 Various Purpose Bonds** – On August 4, 2009 Belmont County issued \$2,085,000 of general obligation bonds which included serial and term bonds in the amount of \$860,000 and \$1,225,000, respectively. These various purpose bonds were issued for governmental activities. The bonds were issued with a “net” premium/discount of \$7,002 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 2010 was \$350. The issuance costs, \$75,155 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 2010 was \$3,757. A breakdown of the total bond issue is as follows:

\$515,000 of these general obligation bonds were issued to permanently finance the \$480,000 County Engineer Buildings Bond Anticipation Notes that were issued to pay part of the cost of constructing garages for use by the County engineer. These bonds are being retired through the Debt Service Fund from revenues received from motor vehicle gas tax.

\$1,570,000 of these general obligation bonds were issued to pay part of the cost of constructing, reconstructing and renovating bridges in the County. These bonds are being retired through the Debt Service Fund from revenues received from motor vehicle license and gas tax.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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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> <u>(December 1)</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2020	<u><u>\$100,000</u></u>

Unless otherwise called for redemption, the remaining \$105,000 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> <u>(December 1)</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2022	<u><u>\$110,000</u></u>

Unless otherwise called for redemption, the remaining \$115,000 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:

<u>Redemption Date</u> <u>(December 1)</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2024	<u><u>\$120,000</u></u>

Unless otherwise called for redemption, the remaining \$125,000 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:

<u>Redemption Date</u> <u>(December 1)</u>	<u>Principal Amount</u> <u>to be Redeemed</u>
2026	<u><u>\$130,000</u></u>

Unless otherwise called for redemption, the remaining \$135,000 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:

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Redemption Date (December 1)	Principal Amount to be Redeemed
2028	\$140,000

Unless otherwise called for redemption, the remaining \$145,000 principal amount of such Bonds is payable at stated maturity (December 1, 2029).

The Bonds maturing after December 1, 2019 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 December 1, 2019 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 2009 Various Purpose Bonds outstanding at December 31, 2010 are as follows:

Year Ending December 31	County Engineer Buildings Serial and Term Bonds		County Engineer Bridges Serial and Term Bonds	
	Principal	Interest	Principal	Interest
2011	\$20,000	\$19,228	\$60,000	\$58,868
2012	20,000	18,827	60,000	57,668
2013	20,000	18,377	60,000	56,317
2014	20,000	17,878	65,000	54,818
2015	20,000	17,328	65,000	53,030
2016-2020	120,000	75,539	355,000	231,350
2021-2025	140,000	50,333	435,000	154,853
2026-2029	135,000	16,237	415,000	49,662
Totals	\$495,000	\$233,747	\$1,515,000	\$716,566

**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, 2010 are as follows:

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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Year Ending December 31	RIP Loan	
	Principal	Interest
2011	\$32,862	\$6,140
2012	34,200	4,802
2013	35,593	3,408
2014	37,043	1,958
2015	28,768	482
Totals	\$168,466	\$16,790

**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, and Juvenile Court Special Revenue Funds, and Water Works 2, Water Works 3, Sanitary Sewer District 1, Sanitary Sewer District 2, and Sanitary Sewer District 3A.

**Business-type 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. 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 were fully retired through the Water Works 3 Fund from revenues derived from the operation of the water system during 2009.

**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 2010 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 2010 was \$4,939 for governmental activities and \$2,805 for business-type activities.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
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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, 2010 are as follows:

Year Ending December 31	Sanitary Sewer District 2 Serial and Term Bonds	
	Principal	Interest
2011	\$115,000	\$69,662
2012	120,000	65,350
2013	125,000	59,350
2014	130,000	53,100
2015	135,000	46,600
2016-2020	785,000	133,250
2021	175,000	7,000
Totals	\$1,585,000	\$434,312

**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 2010 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 2010 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.

\$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.

**Belmont County, Ohio**  
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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:

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

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:

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

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

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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, 2010 are as follows:

Year Ending December 31	Sanitary Sewer District 2 Serial and Term Bonds		Water Works 3 Serial and Term Bonds	
	Principal	Interest	Principal	Interest
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	120,000	140,944	125,000	148,069
2015	125,000	136,144	130,000	143,069
2016-2020	715,000	585,620	755,000	614,895
2021-2025	875,000	426,419	915,000	446,994
2026-2030	1,065,000	235,810	1,120,000	247,942
2031-2032	490,000	30,524	515,000	32,174
Totals	\$3,725,000	\$2,005,293	\$3,910,000	\$2,105,750

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**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 88 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$11,496,929. Principal and interest paid for the current year and total customer net revenues were \$451,260 and \$512,995, respectively. Mortgage revenue bonds debt service requirements to maturity are as follows:

Year Ending December 31	Water Works 3	
	Principal	Interest
2011	\$124,000	\$327,070
2012	130,000	320,562
2013	138,000	313,738
2014	143,000	306,498
2015	153,000	298,976
2016-2020	888,000	1,366,066
2021-2025	1,150,000	1,105,368
2026-2030	1,488,000	767,452
2031-2035	1,493,000	353,909
2036-2037	587,000	43,290
Total	<u>\$6,294,000</u>	<u>\$5,202,929</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 Loans** – In 1999 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:

Year Ending December 31	Principal	Interest
2011	\$4,815	\$891
2012	5,213	555
2013	2,712	188
Total	<u>\$12,740</u>	<u>\$1,634</u>

On August 27, 2009, the County entered into an agreement with the Ohio Water Development Authority (OWDA) for a loan through the Water Supply Revolving Loan Account to finance the Mount Victory Road Waterline Project. The loan was approved for the total project costs estimated in the amount of \$1,903,232. Of this amount, \$1,520,000 represents Drinking Water Assistance Fund (DWAFF) American Recovery and Reinvestment Act (ARRA) Principal Forgiveness and the remaining \$383,232 represents DWAFF Capitalization Grant Fund. As of December 31, 2010, the County had requested \$1,684,596 from the OWDA Water Supply Revolving Loan Account; \$1,520,000 of the DWAFF ARRA Principal Forgiveness portion and \$164,596 of the DWAFF Capitalization Grant Fund portion. During 2010 a principal payment of \$6,387 was required per the loan agreement that is based on the County taking the full loan amount. This payment was made leaving a liability at December 31, 2010, of \$158,209. A repayment schedule will be prepared by the OWDA when the project is closed. As of December 31, 2010 the Mount Victory Road Project is not complete, therefore; OWDA has not yet provided an amortization schedule.



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**Long Term Notes Payable** – At December 31, 2010, the County had an outstanding long term bond anticipation note payable that is backed by the full faith and credit of the County, in the amount of \$1,800,000 that was issued for Sanitary Sewer District 2 improvements. This bond anticipation note was refinanced on June 7, 2011. See the Subsequent Event Note 23. The note is to be repaid through user charges from the Sanitary Sewer District 2 Fund.

**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 six hundred million plus, 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, 2010 are a margin on unvoted debt of \$11,266,006 and an overall debt margin of \$26,665,015.

**Bond Insurance:**

**2003 Various Purpose and Refunding and 2006 County Jail Refunding Bonds** – On November 25, 2008, Financial Security Assurance, Inc. (FSA) was downgraded by Moody's Investor Services from Aaa to Aa3. On July 1, 2009, FSA, the original bond insurer for the 1998 bond issue, was acquired by Assured Guaranty Corp. On March 5, 2010, Assured Guaranty Corp. was issued a credit opinion, and was issued a rating of Aa3 with a negative outlook.

**2006 and 2007 Various Purpose Bonds** – On July 29, 2009, Ambac Assurance Corporation, the bond insurer for the 2004 bond issue, was downgraded by Moody's Investor Services from Ba3 to Caa2. Based on Moody's modified approach to rating structured finance securities by financial guarantors, effective September 1, 2009, this will cause the rating to be effectively withdrawn, as the rating has fallen below Baa3. On December 3, 2010, Ambac Assurance Corporation was issued a credit opinion, and was issued a rating of Caa2. See Subsequent Event Note 23 for additional details.

The downgrade of a bond insurer may not, in and by itself, create an immediate default under the bond indentures or other bond documents or cause any reallocation of rights or responsibilities among parties; however, it will likely have an adverse effect on the value of the bonds as they are traded in the secondary market.

**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, 2010, there is \$28,875,000 in industrial revenue bond issues that have not been completely repaid of which \$13,083,655 remain outstanding.

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**NOTE 16 - NOTES PAYABLE**

A summary of the note transactions for the year ended December 31, 2010, follows:

		Outstanding 12/31/2009	Issued	Retired	Outstanding 12/31/2010
<u>Major Special Revenue Fund:</u>					
Public Assistance	2.250%	\$155,000	\$0	\$155,000	\$0
Public Assistance	2.125%	0	125,000	0	125,000
Total Major Special Revenue Funds		155,000	125,000	155,000	125,000
<u>Major Enterprise Fund:</u>					
Waterworks 3	2.750%	300,000	0	300,000	0
Total Enterprise Funds		300,000	0	300,000	0
Total All Funds		\$455,000	\$125,000	\$455,000	\$125,000

The Public Assistance Fund bond anticipation note is backed by the full faith and credit of Belmont County and has a maturity date of one year or less, and no long term financing arrangements have been made for this note. The note will be repaid through state grant revenue. The Water Works 3 Fund note was fully retired during 2010.

**NOTE 17 – INTERFUND RECEIVABLES/PAYABLES AND TRANSFERS**

Interfund balances at December 31, 2010, consist of the following individual interfund receivables and payables:

Interfund Payable	Interfund Receivable			
	Major Funds			
	General	Water Works 3	Other Enterprise	Total
Major Funds:				
General	\$0	\$1,436	\$0	\$1,436
Water Works 3	450,000	0	0	450,000
Other Enterprise	186,935	0	200,000	386,935
Total All Funds	\$636,935	\$1,436	\$200,000	\$838,371

The balance due to the General Fund includes a loan to Water Works 3 that provided capital for the Neff's Sanitary Sewer Project and the December 31, 2010 residual balance of the Park Health Center Fund which was sold during 2009.

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, 2010 consisted of the following:

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<u>Transfer from</u>	Transfers To						
	Major Funds				Other Nonmajor Governmental	Other Nonmajor Enterprise	Total
	General	Public Assistance	Sanitary Sewer 2	Water Works 3			
General Fund	\$0	\$231,616	\$185,339	\$150,000	\$392,816	\$36,530	\$996,301
Other Nonmajor Governmental	0	0	0	0	100,000		100,000
Non Major Enterprise	186,935	0	0	85,714	0	0	272,649
<b>Total All Funds</b>	<b>\$186,935</b>	<b>\$231,616</b>	<b>\$185,339</b>	<b>\$235,714</b>	<b>\$492,816</b>	<b>\$36,530</b>	<b>\$1,368,950</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, to allocate the fund balance in the Park Health Center Enterprise Fund to the General Fund due to the sale of the facility in 2009 and use unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

**NOTE 18 - 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 \$624,151 or 36 percent of the District's total revenues during 2010. 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.

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**NOTE 19 - 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 2010, the County contributed \$170,858 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 \$11,882 to the Council during 2010.

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 \$989,289 were provided to the Board by Belmont County during 2010. This represents approximately 11 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.

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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.

*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 2010, 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 \$897 of fees levied on residents of Belmont County to the Authority during 2010.

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*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 2010, 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 2010, 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.

*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 2010.

*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 that include three representatives from each county

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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 2010, the County made no contributions to the Council.

**NOTE 20 - 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.

*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 2010, the Park District received \$20,257 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 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.

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**NOTE 21 - 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 2010 was \$494,012.

B. County Commissioners Association of Ohio (CCAO) Workers' Compensation Group Retrospective Rating Program (Program)

The County Commissioners Association of Ohio (CCAO) Workers Compensation Group Retrospective Rating Program (Program) is a shared risk pool among fifteen counties in Ohio. Section 4123.29, Ohio Revised Code, permits the establishment of employer group retrospective rating plans for workers' compensation rating purposes. The Program is governed by the CCAO Group Executive Committee that consists of nine members as follows: the president of CCAO, treasurer of CCAO, seven representatives elected from the participating counties.

CCAO, a Bureau of Workers' Compensation (BWC)-certified sponsor, established the Program based upon guidelines set forth by BWC. CCAO created a group of Counties that will practice effective workplace safety and claims management to achieve lower premiums for workers compensation coverage than they would individually. The participating counties continue to pay their own premiums and have the opportunity to receive retrospective premium adjustments based upon the combined performance of the group. Depending upon that performance, the participating counties can receive either a premium refund or assessment. CCAO, with approval of the Group Executive Committee, retains the services of a third party administrator (TPA) that will assist CCAO staff in the day-to-day management of the plan, prepare and file necessary reports with the Ohio Bureau of Workers' Compensation and member counties, assist with loss control programs, and other duties, (excluding claims related matters, which will be the responsibility of each individual participating county). The cost of the TPA will be paid by each participating county to CCAO in proportion to its payroll to the total payroll of the group.

As of December 31, 2010, any additional assessment or premium refund cannot be reasonably estimated. The County's premium payments to BWC were \$400,024 and the payment to the Program for administrative fees was \$6,265.



**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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**NOTE 22 - 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 23 – 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 7, 2011 the County refinanced the \$1,800,000 Sanitary Sewer District 2 bond anticipation note payable in the amount of \$1,799,000 at an interest rate of 1.85 percent. The note was issued to refinance sewer projects. The refinanced note was issued as a twelve month bond anticipation note and matures on June 6, 2012. This note is intended to be repaid through enterprise fund user charges in the Sanitary Sewer District 2 Fund.

***Subsequent Events***

*Bond Insurance 2006 and 2007 Various Purpose Bonds and 2006 County Jail Refunding Bonds* – On April 7, 2011, Moody's Investor Services issued a Rating Action for Ambac Assurance Corporation to withdraw the rating that had been previously issued at Caa2.

*Port Authority* – Grant funding was secured with the assistance of the Village of Barnesville from the Ohio Department of Development (\$750,000) Belmont County (\$250,000) and Appalachian Regional Commission (\$150,000) for the construction of water lines that will serve the Eastern Ohio Regional Industrial Park. Completion of the water lines is scheduled for 2011. The Port Authority, Belmont County and the Village of Barnesville are now working to address the need for sewer service to the Park.

**NOTE 24 - RELATED PARTY TRANSACTIONS**

During 2010, Belmont County provided a total of \$94,600 from General Fund revenues for the operation of the Port Authority, as well as \$250,000 from general County revenues as matching monies for a grant.

**NOTE 25 – SALE OF PARK HEALTH CENTER**

On April 9, 2009, the Belmont County Commissioners and Park Health Realty, L.L.C. entered into a purchase agreement for the Belmont County Park Health Center. The sale of the Park Health Center was finalized on October 1, 2009, and the operation of the Belmont County Park Health Center was discontinued by the County.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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The sale of Park Health Center was reported in the County's 2009 financial statements; however, the Park Health Center Fund will remain on the County's financial records until all collections of outstanding receivables and final reconciliation of accounts for Medicare and Medicaid residents and all liabilities and obligations have been settled. The Federal Government has indicated that the final reconciliation of amounts owed to and amounts owed by the County may not occur until three years after the discontinuation of operations of the Park Health Center by the County. Final settlement of amounts, if any, is anticipated to occur by 2012. Once these amounts have been settled, any balance will be transferred to the General Fund. At December 31, 2010, this amount was \$186,935 and was reported as a transfer and interfund payable in the Park Health Center enterprise fund. At December 31, 2009, this amount was \$35,520.

**NOTE 26 – COMPONENT UNIT – BELMONT COUNTY PORT AUTHORITY**

**A. REPORTING ENTITY**

The constitution and laws of the State of Ohio establish the rights and privileges of the Belmont County Port Authority, Belmont County, Ohio (the Port Authority) as a body corporate and politic. 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 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 is governed by a five member Board of Directors that acts as the authoritative and legislative body of the entity. The Board is appointed by the Board of Commissioners of Belmont County.

The Port Authority Board elects a chairperson, vice-chairperson, secretary and treasurer. The chairperson will preside over all meetings and will appoint committee members from the Port Authority Board as deemed necessary. The Port Authority Board may employ a director and other staff he deems necessary. The Port Authority was created to promote economic growth and development in the County.

The Port Authority is a discretely presented component unit in Belmont County's December 31, 2010 Comprehensive Annual Financial Report, as defined by the provisions of GASB Statement Nos. 14 and No. 39. Also, Belmont County serves as the fiscal agent for the Port Authority. The Port Authority's management believes these financial statements represent all activities for which the Port Authority is financially accountable.

**B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the Port Authority 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 more significant of the Port Authority's accounting policies are described below.

**A. Basis of Presentation**

The Port Authority's basic financial statements consist of government-wide financial 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.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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**Government-wide Financial Statements** The Statement of Net Assets and the Statement of Activities display information about the Port Authority as a whole. These statements include the financial activities of the primary government.

The Statement of Net Assets presents the financial condition of the governmental activities of the Port Authority at year-end. The Statement of Activities presents a comparison between direct expenses and program revenues for each program or function of the Port Authority's governmental activities. Direct expenses are those that are specifically associated with a service, program, or department and therefore clearly identifiable to a particular function.

Program revenues include grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues which are not classified as program revenues are presented as general revenues of the Port Authority, with certain limitations. 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 Port Authority.

*Fund Financial Statements.* During the year, the Port Authority segregates transactions related to certain Port Authority functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Port Authority at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds would be aggregated and presented in a single column; however, the Port Authority did not have any nonmajor funds in 2010.

**B. Fund Accounting**

The Port Authority uses fund accounting 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. The funds of the Port Authority are governmental.

**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 funds assets and liabilities is reported as fund balance. The following are the Port Authority'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 Port Authority for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Industrial Site Improvement Capital Projects Fund** The Industrial Site Improvement Capital Projects Fund is used to account for grant monies from the Ohio Department of Development for land acquisition and infrastructure improvements related to the Eastern Ohio Regional Industrial Park.

**Roadwork Development Grant Capital Projects Fund** The Roadwork Development Grant Capital Projects Fund is used to account for grant monies from the Ohio Department of Development for public roadwork improvements related to the Eastern Ohio Regional Industrial Park.

**Eastern Ohio Industrial Grant Capital Projects Fund** The Eastern Ohio Industrial Grant Capital Projects Fund is used to account for local match monies from the Belmont County Commissioners for the Ohio Department of Development Low Intensity Job Ready Site Grant for infrastructure work related to the Eastern Ohio Regional Industrial Park.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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C. Measurement Focus

**Government-wide Financial Statements** The government-wide financial statements are prepared using a *flow of economic resources* measurement focus. All assets and all liabilities associated with the operation of the Port Authority 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 a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

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. 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.

**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 fiscal 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 Port Authority, available means expected to be received within sixty days of the fiscal year-end.

Nonexchange transactions, in which the Port Authority receives value without directly giving equal value in return, include grants, entitlements, and donations. Revenue from grants, entitlements, and donations is recognized in the fiscal 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 fiscal year when use is first permitted, matching requirements, in which the Port Authority must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the Port Authority on a reimbursement basis. On the 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 fiscal year-end: grants and entitlements.

**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.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

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*E. Cash and Cash Equivalents*

To improve cash management, cash received by the Port Authority is pooled. Monies for all funds are maintained in this pool. Individual fund integrity is maintained through the Port Authority's records. Each fund's interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents" on the combined Balance Sheet and Statement of Net Assets.

*F. 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.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. Donated capital assets are recorded at their fair market values as of the date received.

The Port Authority 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 Port Authority has been reported.

The assets of the Port Authority are land and infrastructure. The Port Authority will depreciate infrastructure over 100 years. Depreciation will be computed using the straight-line method over the useful life.

*G. Net Assets*

Net assets represent the difference between assets and liabilities. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provision, enabling legislation, or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments.

**C. EQUITY IN POOLED CASH AND INVESTMENTS**

The Belmont County Auditor serves as fiscal officer of the Port Authority. The Ohio Revised Code prescribes allowable deposits and investments for both the Port Authority and the County. At December 31, 2010, the Port Authority had cash and investments with a carrying amount of \$260,433 which is included in and collateralized with Belmont County's cash management pool.

**Belmont County, Ohio**  
**Notes to the Basic Financial Statements**  
**For the Year Ended December 31, 2010**

**D. CAPITAL ASSETS**

Capital asset activity for the year ended December 31, 2010, was as follows:

	Balance December 31, 2009	Additions	Reductions	Balance December 31, 2010
<b>Governmental Activities</b>				
<b>Non Depreciable Capital Assets:</b>				
Land	\$400,000	\$0	\$0	\$400,000
Construction in Progress	426,124	223,876	(650,000)	0
<b>Total Non-Depreciable Capital Assets</b>	<b>826,124</b>	<b>223,876</b>	<b>(650,000)</b>	<b>400,000</b>
<b>Depreciable Capital Assets:</b>				
Infrastructure	0	650,000	0	650,000
<b>Total Depreciable Capital Assets:</b>	<b>0</b>	<b>650,000</b>	<b>0</b>	<b>650,000</b>
<b>Accumulated Depreciation:</b>				
Infrastructure	0	(6,500)	0	(6,500)
<b>Total Accumulated Depreciation</b>	<b>0</b>	<b>(6,500)</b>	<b>0</b>	<b>(6,500)</b>
<b>Total Depreciable Capital Assets, Net</b>	<b>0</b>	<b>643,500</b>	<b>0</b>	<b>643,500</b>
<b>Governmental Capital Assets, Net</b>	<b>\$826,124</b>	<b>\$867,376</b>	<b>(\$650,000)</b>	<b>\$1,043,500</b>

Depreciation expense was charged to governmental activities as follows:

Economic Development                      \$6,500

**E. RETIREMENT SYSTEMS**

The Port Authority's lone employee belongs to the Ohio Public Employees Retirement System (OPERS). The primary government serves as the Port Authority's fiscal agent and is responsible for paying contributions. Belmont County has paid all contributions required through December 31, 2010.

**F. RELATED PARTY TRANSACTION**

The Port Authority received operating subsidies of \$94,600 from the Belmont County Commissioners in 2010. Also, during 2010, the Belmont County Commissioners paid monies to the Port Authority in the amount of \$250,000 as a local match for the Ohio Department of Development Low Intensity Job Ready Site Grant.

**G. SUBSEQUENT EVENTS**

Grant funding was secured with the assistance of the Village of Barnesville from the Ohio Department of Development (\$750,000) Belmont County (\$250,000) and Appalachian Regional Commission (\$150,000) for the construction of water lines that will serve the Eastern Ohio Regional Industrial Park. Completion of the water lines is scheduled for 2011. The Port Authority, Belmont County and the Village of Barnesville are now working to address the need for sewer service to the Park.

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**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.

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.

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.

(Continued)

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

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**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.

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

Capital Projects Fund – To account for transfers from the General Fund to be used for acquisition, construction, or improvement of capital assets per ORC 5705.13 (C).

**Belmont County, Ohio  
Combining Balance Sheet  
Nonmajor Governmental Funds  
December 31, 2010**

	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	\$8,158,741	\$454,507	\$3,282,669	\$11,895,917
Accounts Receivable	9,184	0	0	9,184
Intergovernmental Receivable	4,110,932	0	0	4,110,932
Permissive Sales Tax Receivable	15,558	0	0	15,558
Lodging Taxes Receivable	31,975	0	0	31,975
Materials and Supplies Inventory	502,631	0	0	502,631
Property Taxes Receivable	1,309,900	0	0	1,309,900
Loans Receivable	491,638	0	0	491,638
<i>Total Assets</i>	<u>\$14,630,559</u>	<u>\$454,507</u>	<u>\$3,282,669</u>	<u>\$18,367,735</u>
<b><u>Liabilities and Fund Balances</u></b>				
<b><u>Liabilities</u></b>				
Accounts Payable	\$577,851	\$0	\$31,643	\$609,494
Accrued Wages and Benefits Payable	104,093	0	0	104,093
Matured Severance Payable	8,056	0	0	8,056
Intergovernmental Payable	125,640	0	0	125,640
Deferred Revenue	4,094,237	0	0	4,094,237
<i>Total Liabilities</i>	<u>4,909,877</u>	<u>0</u>	<u>31,643</u>	<u>4,941,520</u>
<b><u>Fund Balances</u></b>				
Reserved for Encumbrances	1,537,437	51,924	489,744	2,079,105
Reserved for Loans Receivable	491,638	0	0	491,638
Unreserved:				
Undesignated, Reported in:				
Special Revenue Funds	7,691,607	0	0	7,691,607
Debt Service Funds	0	402,583	0	402,583
Capital Projects Funds	0	0	2,761,282	2,761,282
<i>Total Fund Balances</i>	<u>9,720,682</u>	<u>454,507</u>	<u>3,251,026</u>	<u>13,426,215</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$14,630,559</u>	<u>\$454,507</u>	<u>\$3,282,669</u>	<u>\$18,367,735</u>

**Belmont County, Ohio  
Combining Balance Sheet  
Nonmajor Special Revenue Funds  
December 31, 2010**

	Other Special Revenue	Law Enforcement	Road and Bridge	Emergency 911	Lodging Excise Tax	Motor Vehicle and Gasoline Tax
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$2,286,181	\$107,763	\$62,466	\$542,960	\$277,991	\$1,136,368
Accounts Receivable	9,184	0	0	0	0	0
Intergovernmental Receivable	194,343	108,590	0	25,578	0	2,082,427
Permissive Sales Tax Receivable	0	0	0	0	0	15,558
Lodging Taxes Receivable	0	0	0	0	31,975	0
Materials and Supplies Inventory	0	0	0	0	0	502,631
Property Taxes Receivable	0	0	0	0	0	0
Loans Receivable	0	0	0	0	0	0
<b>Total Assets</b>	<b>\$2,489,708</b>	<b>\$216,353</b>	<b>\$62,466</b>	<b>\$568,538</b>	<b>\$309,966</b>	<b>\$3,736,984</b>
<b>Liabilities and Fund Balances</b>						
<b>Liabilities</b>						
Accounts Payable	\$140,180	\$3,205	\$0	\$152,870	\$0	\$26,308
Accrued Wages and Benefits Payable	14,705	4,458	0	0	0	66,675
Matured Severance Payable	0	0	0	0	0	8,056
Intergovernmental Payable	29,683	5,560	0	0	0	60,773
Deferred Revenue	140,320	48,514	0	12,633	0	1,402,044
<b>Total Liabilities</b>	<b>324,888</b>	<b>61,737</b>	<b>0</b>	<b>165,503</b>	<b>0</b>	<b>1,563,856</b>
<b>Fund Balances</b>						
Reserved for Encumbrances	192,723	35,922	10,000	179,625	20,000	391,940
Reserved for Loans Receivable	0	0	0	0	0	0
Unreserved, Undesignated	1,972,097	118,694	52,466	223,410	289,966	1,781,188
<b>Total Fund Balances</b>	<b>2,164,820</b>	<b>154,616</b>	<b>62,466</b>	<b>403,035</b>	<b>309,966</b>	<b>2,173,128</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$2,489,708</b>	<b>\$216,353</b>	<b>\$62,466</b>	<b>\$568,538</b>	<b>\$309,966</b>	<b>\$3,736,984</b>

Juvenile Court	Mental Health	Children Services	County Courts	Commissioners CDBG	Hazard Mitigation	Total Nonmajor Special Revenue Funds
\$836,499	\$34,736	\$1,238,661	\$1,028,369	\$360,551	\$246,196	\$8,158,741
0	0	0	0	0	0	9,184
242,392	89,909	713,998	0	653,695	0	4,110,932
0	0	0	0	0	0	15,558
0	0	0	0	0	0	31,975
0	0	0	0	0	0	502,631
0	873,321	436,579	0	0	0	1,309,900
0	0	0	0	491,638	0	491,638
<u>\$1,078,891</u>	<u>\$997,966</u>	<u>\$2,389,238</u>	<u>\$1,028,369</u>	<u>\$1,505,884</u>	<u>\$246,196</u>	<u>\$14,630,559</u>
\$50,763	\$0	\$57,790	\$17,260	\$129,475	\$0	\$577,851
12,330	0	0	5,925	0	0	104,093
0	0	0	0	0	0	8,056
24,496	0	0	5,128	0	0	125,640
94,413	963,230	901,118	0	531,965	0	4,094,237
<u>182,002</u>	<u>963,230</u>	<u>958,908</u>	<u>28,313</u>	<u>661,440</u>	<u>0</u>	<u>4,909,877</u>
62,973	0	192,811	118,733	86,514	246,196	1,537,437
0	0	0	0	491,638	0	491,638
833,916	34,736	1,237,519	881,323	266,292	0	7,691,607
<u>896,889</u>	<u>34,736</u>	<u>1,430,330</u>	<u>1,000,056</u>	<u>844,444</u>	<u>246,196</u>	<u>9,720,682</u>
<u>\$1,078,891</u>	<u>\$997,966</u>	<u>\$2,389,238</u>	<u>\$1,028,369</u>	<u>\$1,505,884</u>	<u>\$246,196</u>	<u>\$14,630,559</u>

**Belmont County, Ohio  
Combining Balance Sheet  
Nonmajor Capital Projects Funds  
December 31, 2010**

	Permanent Improvement	Capital Projects	Total Nonmajor Capital Projects Funds
<b><u>Assets</u></b>			
Equity in Pooled Cash and Cash Equivalents	\$1,368,195	\$1,914,474	\$3,282,669
<i>Total Assets</i>	\$1,368,195	\$1,914,474	\$3,282,669
<b><u>Liabilities and Fund Balances</u></b>			
<b><u>Liabilities</u></b>			
Accounts Payable	\$31,643	\$0	\$31,643
<i>Total Liabilities</i>	31,643	0	31,643
<b><u>Fund Balances</u></b>			
Reserved for Encumbrances	489,744	0	489,744
Unreserved, Undesignated	846,808	1,914,474	2,761,282
<i>Total Fund Balances</i>	1,336,552	1,914,474	3,251,026
<i>Total Liabilities and Fund Balances</i>	\$1,368,195	\$1,914,474	\$3,282,669

**Belmont County, Ohio**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**For the Year Ended December 31, 2010**

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b><u>Revenues</u></b>				
Property Taxes	\$1,075,875	\$0	\$0	\$1,075,875
Lodging Taxes	359,693	0	0	359,693
Charges for Services	3,214,292	0	0	3,214,292
Licenses and Permits	465,970	0	0	465,970
Fines and Forfeitures	793,093	0	0	793,093
Intergovernmental	8,995,333	0	662,035	9,657,368
Interest	6,538	0	575	7,113
Rent	76,581	48,295	0	124,876
Other	115,644	3,292	491	119,427
<i>Total Revenues</i>	<u>15,103,019</u>	<u>51,587</u>	<u>663,101</u>	<u>15,817,707</u>
<b><u>Expenditures</u></b>				
Current:				
General Government:				
Legislative and Executive	763,491	0	0	763,491
Judicial	1,036,016	0	0	1,036,016
Public Safety	2,058,650	0	0	2,058,650
Public Works	5,514,488	0	0	5,514,488
Health	1,196,960	0	0	1,196,960
Human Services	3,533,710	0	0	3,533,710
Economic Development and Assistance	320,000	0	0	320,000
Capital Outlay	0	0	1,740,384	1,740,384
Debt Service:				
Principal Retirement	0	576,574	0	576,574
Interest and Fiscal Charges	0	346,353	0	346,353
<i>Total Expenditures</i>	<u>14,423,315</u>	<u>922,927</u>	<u>1,740,384</u>	<u>17,086,626</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>679,704</u>	<u>(871,340)</u>	<u>(1,077,283)</u>	<u>(1,268,919)</u>
<b><u>Other Financing Sources (Uses)</u></b>				
Transfers In	5,000	387,816	100,000	492,816
Transfers Out	(100,000)	0	0	(100,000)
<i>Total Other Financing Sources (Uses)</i>	<u>(95,000)</u>	<u>387,816</u>	<u>100,000</u>	<u>392,816</u>
Net Change in Fund Balance	584,704	(483,524)	(977,283)	(876,103)
<i>Fund Balances at Beginning of Year</i>	<u>9,135,978</u>	<u>938,031</u>	<u>4,228,309</u>	<u>14,302,318</u>
<i>Fund Balances at End of Year</i>	<u>\$9,720,682</u>	<u>\$454,507</u>	<u>\$3,251,026</u>	<u>\$13,426,215</u>

**Belmont County, Ohio**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**For the Year Ended December 31, 2010**

	Other Special Revenue	Law Enforcement	Road and Bridge	Emergency 911	Lodging Excise Tax	Motor Vehicle and Gasoline Tax
<b>Revenues</b>						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Lodging Taxes	0	0	0	0	359,693	0
Charges for Services	1,522,431	31,840	0	176,687	0	0
Licenses and Permits	207,732	28,023	0	0	0	230,215
Fines and Forfeitures	137,301	19,041	0	0	0	106,147
Intergovernmental	1,187,981	291,663	0	0	0	4,718,202
Interest	0	0	0	0	0	1,244
Rent	76,581	0	0	0	0	0
Other	0	0	19,296	0	0	88,267
<i>Total Revenues</i>	<u>3,132,026</u>	<u>370,567</u>	<u>19,296</u>	<u>176,687</u>	<u>359,693</u>	<u>5,144,075</u>
<b>Expenditures</b>						
Current:						
General Government:						
Legislative and Executive	763,491	0	0	0	0	0
Judicial	428,999	0	0	0	0	0
Public Safety	236,717	435,607	0	301,393	0	0
Public Works	0	0	307,102	0	0	4,441,368
Health	207,671	0	0	0	0	0
Human Services	1,414,702	0	0	0	0	0
Economic Development and Assistance	0	0	0	0	320,000	0
<i>Total Expenditures</i>	<u>3,051,580</u>	<u>435,607</u>	<u>307,102</u>	<u>301,393</u>	<u>320,000</u>	<u>4,441,368</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>80,446</u>	<u>(65,040)</u>	<u>(287,806)</u>	<u>(124,706)</u>	<u>39,693</u>	<u>702,707</u>
<b>Other Financing Sources (Uses)</b>						
Transfers In	2,000	3,000	0	0	0	0
Transfer Out	0	0	0	0	0	(100,000)
<i>Total Other Financing Sources (Uses)</i>	<u>2,000</u>	<u>3,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(100,000)</u>
Net Change in Fund Balances	82,446	(62,040)	(287,806)	(124,706)	39,693	602,707
<i>Fund Balances at Beginning of Year</i>	<u>2,082,374</u>	<u>216,656</u>	<u>350,272</u>	<u>527,741</u>	<u>270,273</u>	<u>1,570,421</u>
<i>Fund Balances at End of Year</i>	<u>\$2,164,820</u>	<u>\$154,616</u>	<u>\$62,466</u>	<u>\$403,035</u>	<u>\$309,966</u>	<u>\$2,173,128</u>



Juvenile Court	Mental Health	Children Services	County Courts	Commissioners CDBG	Hazard Mitigation	Total Nonmajor Special Revenue Funds
\$0	\$693,878	\$381,997	\$0	\$0	\$0	\$1,075,875
0	0	0	0	0	0	359,693
506,088	0	977,246	0	0	0	3,214,292
0	0	0	0	0	0	465,970
0	0	0	530,604	0	0	793,093
625,819	298,138	1,203,405	0	611,443	58,682	8,995,333
0	0	0	0	5,294	0	6,538
0	0	0	0	0	0	76,581
1,985	0	0	6,096	0	0	115,644
<u>1,133,892</u>	<u>992,016</u>	<u>2,562,648</u>	<u>536,700</u>	<u>616,737</u>	<u>58,682</u>	<u>15,103,019</u>
0	0	0	0	0	0	763,491
0	0	0	607,017	0	0	1,036,016
1,009,764	0	0	0	0	75,169	2,058,650
0	0	0	0	766,018	0	5,514,488
0	989,289	0	0	0	0	1,196,960
0	0	2,119,008	0	0	0	3,533,710
0	0	0	0	0	0	320,000
<u>1,009,764</u>	<u>989,289</u>	<u>2,119,008</u>	<u>607,017</u>	<u>766,018</u>	<u>75,169</u>	<u>14,423,315</u>
<u>124,128</u>	<u>2,727</u>	<u>443,640</u>	<u>(70,317)</u>	<u>(149,281)</u>	<u>(16,487)</u>	<u>679,704</u>
0	0	0	0	0	0	5,000
0	0	0	0	0	0	(100,000)
0	0	0	0	0	0	(95,000)
124,128	2,727	443,640	(70,317)	(149,281)	(16,487)	584,704
<u>772,761</u>	<u>32,009</u>	<u>986,690</u>	<u>1,070,373</u>	<u>993,725</u>	<u>262,683</u>	<u>9,135,978</u>
<u>\$896,889</u>	<u>\$34,736</u>	<u>\$1,430,330</u>	<u>\$1,000,056</u>	<u>\$844,444</u>	<u>\$246,196</u>	<u>\$9,720,682</u>

**Belmont County, Ohio**  
**Combining Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**For the Year Ended December 31, 2010**

	Permanent Improvement	Issue II	Capital Projects	Total Nonmajor Capital Projects Funds
<b><u>Revenues</u></b>				
Intergovernmental	\$0	\$662,035	\$0	\$662,035
Interest	575	0	0	575
Other	491	0	0	491
<i>Total Revenues</i>	<u>1,066</u>	<u>662,035</u>	<u>0</u>	<u>663,101</u>
<b><u>Expenditures</u></b>				
Capital Outlay	<u>728,349</u>	<u>887,035</u>	<u>125,000</u>	<u>1,740,384</u>
<i>Excess of Revenues Under Expenditures</i>	(727,283)	(225,000)	(125,000)	(1,077,283)
<b><u>Other Financing Sources</u></b>				
Transfers In	<u>100,000</u>	<u>0</u>	<u>0</u>	<u>100,000</u>
<i>Net Change in Fund Balances</i>	(627,283)	(225,000)	(125,000)	(977,283)
<i>Fund Balances at Beginning of Year</i>	<u>1,963,835</u>	<u>225,000</u>	<u>2,039,474</u>	<u>4,228,309</u>
<i>Fund Balances at End of Year</i>	<u><u>\$1,336,552</u></u>	<u><u>\$0</u></u>	<u><u>\$1,914,474</u></u>	<u><u>\$3,251,026</u></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.

Park Health Center Fund - The facility was sold during 2009; however, the facility will remain on the County's financial records until all collections of outstanding receivables and final reconciliation of accounts for Medicare and Medicaid residents and all liabilities and obligations have been settled. The Federal Government has indicated that the final reconciliation of amounts owed to and amounts owed by the County may not occur until three years after the discontinuation of operations of the Park Health Center by the County. Due to the inability to measure the amount of any potential receivable and/or payable amounts that may result from final reconciliation, none have been recorded for Medicare or Medicaid residents' accounts.

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 Village 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, 2010**

	Park Health Center	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	\$186,935	\$1,652,977	\$51,596	\$37,673	\$26,246	\$769,291	\$2,724,718
Accounts Receivable	0	16,282	1,251	475	0	44,360	62,368
Materials and Supplies Inventory	0	8,326	1,511	0	0	49,117	58,954
Interfund Receivable	0	0	0	0	0	200,000	200,000
<b>Total Current Assets</b>	<b>186,935</b>	<b>1,677,585</b>	<b>54,358</b>	<b>38,148</b>	<b>26,246</b>	<b>1,062,768</b>	<b>3,046,400</b>
<b>Non-Current Assets:</b>							
<b>Restricted Assets:</b>							
Equity in Pooled Cash and Cash Equivalents	0	7,018	12,219	858	161	13,845	34,101
Nondepreciable Capital Assets	0	8,500	0	0	0	0	8,500
Depreciable Capital Assets, Net	0	50,996	72,987	102,406	25,719	312,926	565,034
<b>Total Non-Current Assets</b>	<b>0</b>	<b>66,514</b>	<b>85,206</b>	<b>103,264</b>	<b>25,880</b>	<b>326,771</b>	<b>607,635</b>
<b>Total Assets</b>	<b>186,935</b>	<b>1,744,099</b>	<b>139,564</b>	<b>141,412</b>	<b>52,126</b>	<b>1,389,539</b>	<b>3,653,675</b>
<b>Liabilities</b>							
<b>Current Liabilities:</b>							
Accounts Payable	0	1,250	1,385	80	0	3,189	5,904
Accrued Wages and Benefits Payable	0	2,188	569	146	0	5,635	8,538
Interfund Payable	186,935	200,000	0	0	0	0	386,935
Intergovernmental Payable	0	18,155	506	102	0	4,909	23,672
Compensated Absences Payable	0	3,071	512	0	0	7,166	10,749
<b>Total Current Liabilities</b>	<b>186,935</b>	<b>224,664</b>	<b>2,972</b>	<b>328</b>	<b>0</b>	<b>20,899</b>	<b>435,798</b>
<b>Long-Term Liabilities (Net of Current Portion):</b>							
Refundable Deposits Payable from Restricted Assets	0	7,018	12,219	858	161	13,845	34,101
Compensated Absences Payable	0	5,559	926	0	0	12,972	19,457
<b>Total Long-Term Liabilities</b>	<b>0</b>	<b>12,577</b>	<b>13,145</b>	<b>858</b>	<b>161</b>	<b>26,817</b>	<b>53,558</b>
<b>Total Liabilities</b>	<b>186,935</b>	<b>237,241</b>	<b>16,117</b>	<b>1,186</b>	<b>161</b>	<b>47,716</b>	<b>489,356</b>
<b>Net Assets</b>							
Invested in Capital Assets	0	59,496	72,987	102,406	25,719	312,926	573,534
Unrestricted	0	1,447,362	50,460	37,820	26,246	1,028,897	2,590,785
<b>Total Net Assets</b>	<b>\$0</b>	<b>\$1,506,858</b>	<b>\$123,447</b>	<b>\$140,226</b>	<b>\$51,965</b>	<b>\$1,341,823</b>	<b>\$3,164,319</b>

**Belmont County, Ohio**  
**Combining Statement of Revenues, Expenses,**  
**and Changes in Fund Net Assets**  
**Nonmajor Enterprise Funds**  
**For the Year Ended December 31, 2010**

	Park Health Center	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	\$156,597	\$389,408	\$48,197	\$22,168	\$4,819	\$836,579	\$1,457,768
<b><u>Operating Expenses</u></b>							
Personal Services	5,107	84,175	23,388	5,272	0	224,426	342,368
Contractual Services	1,085	201,710	16,988	7,581	0	519,418	746,782
Materials and Supplies	0	12,865	2,421	772	0	36,195	52,253
Depreciation	0	5,183	5,146	10,148	892	13,718	35,087
<i>Total Operating Expenses</i>	6,192	303,933	47,943	23,773	892	793,757	1,176,490
<i>Operating Income (Loss)</i>	150,405	85,475	254	(1,605)	3,927	42,822	281,278
<b><u>Non-Operating Revenues</u></b>							
Interest	0	1,357	0	0	0	442	1,799
<i>Income (Loss) Before Contributions and Transfers</i>	150,405	86,832	254	(1,605)	3,927	43,264	283,077
Capital Contributions	0	200	0	0	0	5,230	5,430
<i>Income (Loss) Before Transfers</i>	150,405	87,032	254	(1,605)	3,927	48,494	288,507
Transfers In	36,530	0	0	0	0	0	36,530
Transfers Out	(186,935)	0	0	0	0	(85,714)	(272,649)
<i>Change in Net Assets</i>	0	87,032	254	(1,605)	3,927	(37,220)	52,388
<i>Net Assets Beginning of Year</i>	0	1,419,826	123,193	141,831	48,038	1,379,043	3,111,931
<i>Net Assets End of Year</i>	\$0	\$1,506,858	\$123,447	\$140,226	\$51,965	\$1,341,823	\$3,164,319

**Belmont County, Ohio**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**For the Year Ended December 31, 2010**

	Park Health Center	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	\$174,002	\$386,161	\$47,443	\$22,109	\$4,819	\$826,059	\$1,460,593
Cash Payments for Employee Services and Benefits	(79,608)	(87,298)	(23,399)	(5,096)	0	(216,979)	(412,380)
Cash Payments for Goods and Services	(7,506)	(208,088)	(18,228)	(8,295)	0	(560,296)	(802,413)
Utility Deposits Received	0	1,861	3,206	171	75	1,832	7,145
Utility Deposits Paid	0	(2,011)	(2,258)	(128)	(19)	(1,928)	(6,344)
<i>Net Cash Provided by Operating Activities</i>	<u>86,888</u>	<u>90,625</u>	<u>6,764</u>	<u>8,761</u>	<u>4,875</u>	<u>48,688</u>	<u>246,601</u>
<b>Cash Flows from Noncapital Financing Activities</b>							
Transfers In	36,530	0	0	0	0	0	36,530
Transfers Out	0	0	0	0	0	(85,714)	(85,714)
Advance Out	0	(150,000)	0	0	0	0	(150,000)
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>36,530</u>	<u>(150,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(85,714)</u>	<u>(199,184)</u>
<b>Cash Flows from Capital and Related Financing Activities</b>							
Payments for Capital Acquisitions		(28,612)	(4,903)	(1,833)	0	(31,234)	(66,582)
Tap-In Fees	0	200	0	0	0	5,230	5,430
<i>Net Cash Used for Capital and Related Financing Activities</i>	<u>0</u>	<u>(28,412)</u>	<u>(4,903)</u>	<u>(1,833)</u>	<u>0</u>	<u>(26,004)</u>	<u>(61,152)</u>
<b>Cash Flows from Investing Activities</b>							
Interest		1,357	0	0	0	442	1,799
<i>Net Cash Provided by Investing Activities</i>	<u>0</u>	<u>1,357</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>442</u>	<u>1,799</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>123,418</u>	<u>(86,430)</u>	<u>1,861</u>	<u>6,928</u>	<u>4,875</u>	<u>(62,588)</u>	<u>(11,936)</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>63,517</u>	<u>1,746,425</u>	<u>61,954</u>	<u>31,603</u>	<u>21,532</u>	<u>845,724</u>	<u>2,770,755</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$186,935</u>	<u>\$1,659,995</u>	<u>\$63,815</u>	<u>\$38,531</u>	<u>\$26,407</u>	<u>\$783,136</u>	<u>\$2,758,819</u>
<b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>							
Operating Income	\$150,405	\$85,475	\$254	(\$1,605)	\$3,927	\$42,822	\$281,278
<b>Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities</b>							
Depreciation	0	5,183	5,146	10,148	892	13,718	35,087
<b>Changes in Assets and Liabilities:</b>							
(Increase) Decrease in Accounts Receivable	17,405	(3,247)	(754)	(59)	0	(10,520)	2,825
Increase in Materials and Supplies Inventory	0	(685)	(144)	0	0	(372)	(1,201)
Increase in Accrued Wages and Benefits Payable	0	865	145	146	0	2,407	3,563
Increase (Decrease) in Accounts Payable	(6,421)	901	1,325	58	0	(4,311)	(8,448)
Increase (Decrease) in Compensated Absences Payable	0	(4,241)	(171)	0	0	4,050	(362)
Increase (Decrease) in Intergovernmental Payable	(38,981)	6,524	15	30	0	990	(31,422)
Decrease in Interfund Payable	(35,520)	0	0	0	0	0	(35,520)
Increase (Decrease) in Refundable Deposits Payable	0	(150)	948	43	56	(96)	801
<b>Total Adjustments</b>	<u>(63,517)</u>	<u>5,150</u>	<u>6,510</u>	<u>10,366</u>	<u>948</u>	<u>5,866</u>	<u>(34,677)</u>
<i>Net Cash Provided by Operating Activities</i>	<u>\$86,888</u>	<u>\$90,625</u>	<u>\$6,764</u>	<u>\$8,761</u>	<u>\$4,875</u>	<u>\$48,688</u>	<u>\$246,601</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.

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
- Soil and Conservation Special Fund
- Employee's Share Holding Account Fund
- Payroll Deductions Fund
- Mental Health Fund
- Local Emergency Planning Commission Fund
- Oakview Juvenile Rehabilitation Fund
- N.S.L.A. Oakview Juvenile Fund
- Housing Trust Fund
- Family and Children First Fund
- Alimony and Child Support Fund
- WIA Area 16 Fund
- Drug Task Force Fund
- Ohio University Eastern Brick Tavern Fund

**Belmont County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds**  
**For the Year Ended December 31, 2010**

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<b>Health</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$710,952	\$1,858,524	\$1,738,246	\$831,230
Total Assets	<u>\$710,952</u>	<u>\$1,858,524</u>	<u>\$1,738,246</u>	<u>\$831,230</u>
<u>Liabilities</u>				
Undistributed Monies	\$710,952	\$1,858,524	\$1,738,246	\$831,230
Total Liabilities	<u>\$710,952</u>	<u>\$1,858,524</u>	<u>\$1,738,246</u>	<u>\$831,230</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	\$1,502,207	\$46,796,453	\$46,307,584	\$1,991,076
Receivables:				
Property Taxes	47,078,321	52,894,087	47,078,321	52,894,087
Accounts	1,307,546	1,427,487	1,307,546	1,427,487
Intergovernmental	232,976	195,497	232,976	195,497
Total Assets	<u>\$50,121,050</u>	<u>\$101,313,524</u>	<u>\$94,926,427</u>	<u>\$56,508,147</u>
<u>Liabilities</u>				
Intergovernmental Payable	\$48,618,843	\$54,517,071	\$48,618,843	\$54,517,071
Undistributed Monies	1,502,207	46,796,453	46,307,584	1,991,076
Total Liabilities	<u>\$50,121,050</u>	<u>\$101,313,524</u>	<u>\$94,926,427</u>	<u>\$56,508,147</u>
<b>Subdivision and Utility</b>				
<u>Assets</u>				
Equity in Pooled Cash and Cash Equivalents	\$115,274	\$33,747,656	\$33,686,472	\$176,458
Receivables:				
Intergovernmental	693,896	702,214	693,896	702,214
Total Assets	<u>\$809,170</u>	<u>\$34,449,870</u>	<u>\$34,380,368</u>	<u>\$878,672</u>
<u>Liabilities</u>				
Intergovernmental Payable	\$693,896	\$702,214	\$693,896	\$702,214
Undistributed Monies	115,274	33,747,656	33,686,472	176,458
Total Liabilities	<u>\$809,170</u>	<u>\$34,449,870</u>	<u>\$34,380,368</u>	<u>\$878,672</u>

(Continued)



**Belmont County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds (Continued)**  
**For the Year Ended December 31, 2010**

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<b><i>Undivided State Monies</i></b>				
<b><i>Assets</i></b>				
Equity in Pooled Cash and Cash Equivalents	\$386,132	\$7,623,647	\$7,522,684	\$487,095
Receivables:				
Intergovernmental	2,386,782	2,549,280	2,386,782	2,549,280
Total Assets	<u>\$2,772,914</u>	<u>\$10,172,927</u>	<u>\$9,909,466</u>	<u>\$3,036,375</u>
<b><i>Liabilities</i></b>				
Intergovernmental Payable	\$2,386,782	\$2,549,280	\$2,386,782	\$2,549,280
Undistributed Monies	386,132	7,623,647	7,522,684	487,095
Total Liabilities	<u>\$2,772,914</u>	<u>\$10,172,927</u>	<u>\$9,909,466</u>	<u>\$3,036,375</u>
<b><i>Miscellaneous Court/Safety</i></b>				
<b><i>Assets</i></b>				
Cash and Cash Equivalents in Segregated Accounts	\$583,359	\$14,866,595	\$14,983,859	\$466,095
Receivables:				
Accounts	2,153,705	1,832,881	2,153,705	1,832,881
Total Assets	<u>\$2,737,064</u>	<u>\$16,699,476</u>	<u>\$17,137,564</u>	<u>\$2,298,976</u>
<b><i>Liabilities</i></b>				
Due To Others	\$46,870	\$0	\$46,870	\$0
Intergovernmental Payable	655,819	194,530	655,819	194,530
Undistributed Monies	2,034,375	16,504,946	16,434,875	2,104,446
Total Liabilities	<u>\$2,737,064</u>	<u>\$16,699,476</u>	<u>\$17,137,564</u>	<u>\$2,298,976</u>
<b><i>Belmont County Port Authority</i></b>				
<b><i>Assets</i></b>				
Equity in Pooled Cash and Cash Equivalents	\$383,234	\$1,012,608	\$1,135,409	\$260,433
Total Assets	<u>\$383,234</u>	<u>\$1,012,608</u>	<u>\$1,135,409</u>	<u>\$260,433</u>
<b><i>Liabilities</i></b>				
Undistributed Monies	\$383,234	\$1,012,608	\$1,135,409	\$260,433
Total Liabilities	<u>\$383,234</u>	<u>\$1,012,608</u>	<u>\$1,135,409</u>	<u>\$260,433</u>

(Continued)

**Belmont County, Ohio**  
**Combining Statement of Changes in Assets and Liabilities**  
**All Agency Funds (Continued)**  
**For the Year Ended December 31, 2010**

	Balance 12/31/09	Additions	Reductions	Balance 12/31/10
<b><i>Other Agency</i></b>				
<b><i>Assets</i></b>				
Equity in Pooled Cash and Cash Equivalents	\$4,591,982	\$33,051,548	\$31,976,726	\$5,666,804
Cash and Cash Equivalents in Segregated Accounts	2,406	324,138	324,276	2,268
<b>Total Assets</b>	<b>\$4,594,388</b>	<b>\$33,375,686</b>	<b>\$32,301,002</b>	<b>\$5,669,072</b>
<b><i>Liabilities</i></b>				
Due To Others	\$1,881,504	\$17,711,076	\$17,563,472	\$2,029,108
Undistributed Monies	2,712,884	15,664,610	14,737,530	3,639,964
<b>Total Liabilities</b>	<b>\$4,594,388</b>	<b>\$33,375,686</b>	<b>\$32,301,002</b>	<b>\$5,669,072</b>
 <b><i>Total - All Agency Funds</i></b>				
<b><i>Assets</i></b>				
Equity in Pooled Cash and Cash Equivalents	\$7,694,699	\$124,090,436	\$122,367,121	\$9,418,014
Cash and Cash Equivalents in Segregated Accounts	585,765	15,190,733	15,308,135	468,363
Receivables:				
Property Taxes	47,078,321	52,894,087	47,078,321	52,894,087
Accounts	3,461,251	3,260,368	3,461,251	3,260,368
Intergovernmental	3,313,654	3,446,991	3,313,654	3,446,991
<b>Total Assets</b>	<b>\$62,133,690</b>	<b>\$198,882,615</b>	<b>\$191,528,482</b>	<b>\$69,487,823</b>
<b><i>Liabilities</i></b>				
Due To Others	\$1,928,374	\$17,711,076	\$17,610,342	\$2,029,108
Intergovernmental Payable	52,355,340	57,963,095	52,355,340	57,963,095
Undistributed Monies	7,849,976	123,208,444	121,562,800	9,495,620
<b>Total Liabilities</b>	<b>\$62,133,690</b>	<b>\$198,882,615</b>	<b>\$191,528,482</b>	<b>\$69,487,823</b>

**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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Property Taxes	\$2,014,681	\$2,028,963	\$14,282
Permissive Sales Taxes	11,344,626	11,345,203	577
Charges for Services	1,902,950	1,840,892	(62,058)
Licenses and Permits	5,000	4,150	(850)
Fines and Forfeitures	490,000	342,768	(147,232)
Intergovernmental	1,273,776	1,324,216	50,440
Interest	753,050	976,217	223,167
Rent	38,500	41,390	2,890
Other	949,257	1,022,340	73,083
<b>Total Revenues</b>	<b>18,771,840</b>	<b>18,926,139</b>	<b>154,299</b>
<b><u>Expenditures</u></b>			
<i>Current</i>			
<i>General Government -</i>			
<i>Legislative and Executive</i>			
<i>Commissioners</i>			
Personal Services	494,151	488,168	5,983
Materials and Supplies	292,753	302,177	(9,424)
Contractual Services	3,256,282	3,125,734	130,548
Capital Outlay	34,020	124,715	(90,695)
<b>Total Commissioners</b>	<b>4,077,206</b>	<b>4,040,794</b>	<b>36,412</b>
<i>Auditor</i>			
Personal Services	684,873	662,511	22,362
Materials and Supplies	338,550	346,461	(7,911)
Contractual Services	190,189	190,189	0
<b>Total Auditor</b>	<b>1,213,612</b>	<b>1,199,161</b>	<b>14,451</b>
<i>Treasurer</i>			
Personal Services	309,270	301,935	7,335
Materials and Supplies	23,328	21,328	2,000
Contractual Services	3,183	3,183	0
<b>Total Treasurer</b>	<b>335,781</b>	<b>326,446</b>	<b>9,335</b>
<i>Prosecuting Attorney</i>			
Personal Services	616,672	616,103	569
Materials and Supplies	7,068	6,696	372
Contractual Services	57,852	57,852	0
<b>Total Prosecuting Attorney</b>	<b>681,592</b>	<b>680,651</b>	<b>941</b>
<i>Budget Commission</i>			
Personal Services	3,900	3,674	226
<i>Bureau of Inspection</i>			
Contractual Services	150,000	146,256	3,744

(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, 2010**  
**(Continued)**

	Final Budget	Actual	Variance Positive (Negative)
<i>Board of Elections</i>			
Personal Services	\$560,883	\$533,206	\$27,677
Materials and Supplies	3,000	3,000	0
Contractual Services	216,227	204,041	12,186
<i>Total Board of Elections</i>	<u>780,110</u>	<u>740,247</u>	<u>39,863</u>
<i>Maintenance and Operations</i>			
Personal Services	479,462	454,586	24,876
Materials and Supplies	128,355	128,210	145
Contractual Services	1,244,197	1,241,100	3,097
<i>Total Maintenance and Operations</i>	<u>1,852,014</u>	<u>1,823,896</u>	<u>28,118</u>
<i>Recorder</i>			
Personal Services	291,682	289,244	2,438
Materials and Supplies	56,788	56,784	4
Contractual Services	46,284	46,241	43
<i>Total Recorder</i>	<u>394,754</u>	<u>392,269</u>	<u>2,485</u>
<i>Insurance on Property</i>			
Contractual Service	492,500	492,117	383
<i>Historical Society</i>			
Contractual Services	4,000	4,000	0
<i>Other</i>			
Personal Services	171,962	162,126	9,836
<i>Total General Government - Legislative and Executive</i>	<u>10,157,431</u>	<u>10,011,637</u>	<u>145,794</u>
<i>General Government - Judicial</i>			
<i>Court of Appeals</i>			
Contractual Services	75,950	57,480	18,470
<i>Common Pleas</i>			
Personal Services	544,042	534,516	9,526
Materials and Supplies	32,236	30,540	1,696
Contractual Services	160,732	145,725	15,007
<i>Total Common Pleas</i>	<u>737,010</u>	<u>710,781</u>	<u>26,229</u>
<i>Jury Commission</i>			
Personal Services	1,153	35	1,118
<i>Juvenile Court</i>			
Materials and Supplies	4,127	4,127	0
Contractual Services	1,101	1,011	90
<i>Total Juvenile Court</i>	<u>5,228</u>	<u>5,138</u>	<u>90</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, 2010**  
**(Continued)**

	Final Budget	Actual	Variance Positive (Negative)
<i>Probate Court</i>			
Personal Services	\$176,784	\$176,248	\$536
Materials and Supplies	4,871	4,858	13
Contractual Services	54,535	53,772	763
<i>Total Probate Court</i>	<u>236,190</u>	<u>234,878</u>	<u>1,312</u>
<i>Clerk of Courts</i>			
Personal Services	282,102	276,427	5,675
Materials and Supplies	8,600	8,429	171
Contractual Services	300	115	185
<i>Total Clerk of Courts</i>	<u>291,002</u>	<u>284,971</u>	<u>6,031</u>
<i>County Courts</i>			
Personal Services	467,500	422,780	44,720
Materials and Supplies	4,139	4,139	0
Contractual Services	600	600	0
<i>Total County Courts</i>	<u>472,239</u>	<u>427,519</u>	<u>44,720</u>
<i>Public Defender</i>			
Personal Services	266,548	258,491	8,057
Materials and Supplies	4,300	4,287	13
Contractual Services	158,256	158,189	67
<i>Total Public Defender</i>	<u>429,104</u>	<u>420,967</u>	<u>8,137</u>
<i>Law Library</i>			
Personal Services	3,537	3,537	0
<i>Other</i>			
Personal Services	88,389	83,334	5,055
Contractual	21,191	3,776	17,415
<i>Total Other</i>	<u>109,580</u>	<u>87,110</u>	<u>22,470</u>
<i>Total General Government - Judicial</i>	<u>2,360,993</u>	<u>2,232,416</u>	<u>128,577</u>
<i>Public Safety</i>			
<i>Juvenile Probation</i>			
Personal Services	652,105	652,677	(572)
Materials and Supplies	36,561	22,965	13,596
Contractual Services	17,072	35,515	(18,443)
<i>Total Juvenile Probation</i>	<u>705,738</u>	<u>711,157</u>	<u>(5,419)</u>
<i>Coroner</i>			
Personal Services	88,859	86,457	2,402
Contractual Services	20,236	17,850	2,386
<i>Total Coroner</i>	<u>109,095</u>	<u>104,307</u>	<u>4,788</u>
<i>Sheriff</i>			
Personal Services	3,073,601	2,958,688	114,913
Materials and Supplies	279,501	279,340	161
Contractual Services	47,192	47,172	20
<i>Total Sheriff</i>	<u>3,400,294</u>	<u>3,285,200</u>	<u>115,094</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, 2010**  
**(Continued)**

	Final Budget	Actual	Variance Positive (Negative)
<i>Disaster Services</i>			
Personal Services	\$67,170	\$65,150	\$2,020
Materials and Supplies	12,000	12,000	0
Contractual Services	31,800	30,112	1,688
<i>Total Disaster Services</i>	110,970	107,262	3,708
<i>911 Services</i>			
Personal Services	633,868	604,005	29,863
Materials and Supplies	29,607	29,607	0
Contractual Services	377,019	372,401	4,618
<i>Total 911 Services</i>	1,040,494	1,006,013	34,481
<i>Ambulance Service</i>			
Contractual Services	143,000	143,000	0
<i>Other</i>			
Personal Services	712,533	697,848	14,685
<i>Total Public Safety</i>	6,222,124	6,054,787	167,337
<i>Public Works</i>			
<i>Engineer</i>			
Personal Services	240,755	240,007	748
Materials and Supplies	7,050	7,050	0
Contractual Services	95,200	95,200	0
<i>Total Public Works</i>	343,005	342,257	748
<i>Health</i>			
<i>Clinics and Care</i>			
Personal Services	47,648	46,613	1,035
Materials and Supplies	3,000	2,991	9
Contractual Services	3,300	3,069	231
<i>Total Clinics and Care</i>	53,948	52,673	1,275
<i>Vital Statistics</i>			
Materials and Supplies	1,200	942	258
<i>Other Health</i>			
Personal Services	197,254	196,674	580
Contractual Services	255,771	255,763	8
<i>Total Other Health</i>	453,025	452,437	588
<i>Total Health</i>	508,173	506,052	2,121
<i>Human Services</i>			
<i>Soldier's Relief</i>			
Personal Services	45,349	45,082	267
Contractual Services	121,191	120,075	1,116
<i>Total Soldier's Relief</i>	166,540	165,157	1,383

(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, 2010**  
**(Continued)**

	Final Budget	Actual	Variance Positive (Negative)
<i>Veteran's Services</i>			
Personal Services	\$226,081	\$196,061	\$30,020
Materials and Supplies	7,124	7,084	40
Contractual Services	109,211	110,108	(897)
<i>Total Veteran's Services</i>	<u>342,416</u>	<u>313,253</u>	<u>29,163</u>
<i>Other</i>			
Personal Services	12,326	11,621	705
<i>Total Human Services</i>	<u>521,282</u>	<u>490,031</u>	<u>31,251</u>
<i>Other</i>			
<i>Other Expenditures</i>			
Contractual Services	229,100	202,884	26,216
<i>Total Expenditures</i>	<u>20,342,108</u>	<u>19,840,064</u>	<u>502,044</u>
Excess of Revenues Over (Under) Expenditures	<u>(1,570,268)</u>	<u>(913,925)</u>	<u>656,343</u>
<b><u>Other Financing Sources (Uses)</u></b>			
Sale of Assets	92,050	92,251	201
Advance Out	(450,000)	(450,000)	0
Transfers Out	(1,004,432)	(1,004,031)	401
Total Other Financing Sources (Uses)	<u>(1,362,382)</u>	<u>(1,361,780)</u>	<u>602</u>
Net Change in Fund Balance	(2,932,650)	(2,275,705)	656,945
Fund Balance at Beginning of Year	925,255	925,255	0
Prior Year Encumbrances Appropriated	<u>2,009,864</u>	<u>2,009,864</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$2,469</u></u>	<u><u>\$659,414</u></u>	<u><u>\$656,945</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Intergovernmental	\$8,645,750	\$7,341,776	(\$1,303,974)
Investment Income	1,076	1,076	0
Other	<u>1,152,659</u>	<u>1,014,884</u>	<u>(137,775)</u>
Total Revenues	<u>9,799,485</u>	<u>8,357,736</u>	<u>(1,441,749)</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Human Services</i>			
<i>Public Assistance</i>			
Personal Services	7,418,684	6,985,787	432,897
Materials and Supplies	240,000	165,072	74,928
Contractual Services	1,982,810	1,607,572	375,238
Capital Outlay	121,339	31,275	90,064
Other	<u>300,830</u>	<u>322,939</u>	<u>(22,109)</u>
Total Human Services	10,063,663	9,112,645	951,018
<i>Debt Service</i>			
Principal	158,039	155,000	3,039
Interest and Fiscal Charges	<u>4,571</u>	<u>4,438</u>	<u>133</u>
Total Expenditures	<u>10,226,273</u>	<u>9,272,083</u>	<u>954,190</u>
Excess of Revenues Under Expenditures	<u>(426,788)</u>	<u>(914,347)</u>	<u>(487,559)</u>
<b><u>Other Financing Sources</u></b>			
Bond Anticipation Notes Issued	125,000	125,000	0
Transfers In	<u>30,626</u>	<u>231,616</u>	<u>200,990</u>
Total Other Financing Sources	<u>155,626</u>	<u>356,616</u>	<u>200,990</u>
Net Change in Fund Balance	(271,162)	(557,731)	(286,569)
Fund Balance at Beginning of Year	271,164	271,164	0
Prior Year Encumbrances Appropriated	<u>848,697</u>	<u>848,697</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$848,699</u></u>	<u><u>\$562,130</u></u>	<u><u>(\$286,569)</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Property Taxes	\$3,320,011	\$3,986,483	\$666,472
Charges for Services	50,000	133,606	83,606
Intergovernmental	3,900,074	3,885,460	(14,614)
Other	0	1,150	1,150
Total Revenues	<u>7,270,085</u>	<u>8,006,699</u>	<u>736,614</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Health Services</i>			
<i>Developmental Disabilities</i>			
Personal Services	4,838,577	3,720,838	1,117,739
Materials and Supplies	1,471,998	1,285,114	186,884
Contractual Services	3,176,683	2,779,934	396,749
Capital Outlay	270,281	264,865	5,416
Total Expenditures	<u>9,757,539</u>	<u>8,050,751</u>	<u>1,706,788</u>
Net Change in Fund Balance	(2,487,454)	(44,052)	2,443,402
Fund Balance at Beginning of Year	7,887,197	7,887,197	0
Prior Year Encumbrances Appropriated	<u>432,181</u>	<u>432,181</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$5,831,924</u></u>	<u><u>\$8,275,326</u></u>	<u><u>\$2,443,402</u></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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Property Taxes	\$1,321,564	\$2,576,371	\$1,254,807
Intergovernmental	678,436	679,996	1,560
Total Revenues	<u>2,000,000</u>	<u>3,256,367</u>	<u>1,256,367</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Health Services</i>			
<i>In-Home Care Levy</i>			
Contractual Services	<u>3,223,404</u>	<u>2,873,170</u>	<u>350,234</u>
Net Change in Fund Balance	(1,223,404)	383,197	1,606,601
Fund Balance at Beginning of Year	1,223,404	1,223,404	0
Prior Year Encumbrances Appropriated	<u>373,170</u>	<u>373,170</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$373,170</u></u>	<u><u>\$1,979,771</u></u>	<u><u>\$1,606,601</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$871,919	\$1,070,693	\$198,774
Tap-In Fees	4,998	4,998	0
Interest Income	8,856	8,991	135
Other Non - Operating Revenue	0	1,321	1,321
Bond Anticipation Notes Issued	<u>1,800,000</u>	<u>1,800,000</u>	<u>0</u>
Total Revenues	<u>2,685,773</u>	<u>2,886,003</u>	<u>200,230</u>
<b><u>Expenses</u></b>			
Personal Services	318,226	311,318	6,908
Contractual Services	453,890	434,766	19,124
Materials and Supplies	80,936	72,565	8,371
Other Non-Operating Expenses	11,023	938	10,085
Capital Outlay	21,364	21,364	0
Debt Service:			
Principal Retirement	2,015,000	2,015,000	0
Interest and Fiscal Charges	<u>290,549</u>	<u>290,549</u>	<u>0</u>
Total Expenses	<u>3,190,988</u>	<u>3,146,500</u>	<u>44,488</u>
Excess of Revenues Under Expenses	(505,215)	(260,497)	244,718
Transfers In	<u>160,159</u>	<u>185,339</u>	<u>25,180</u>
Net Change in Fund Equity	(345,056)	(75,158)	269,898
Fund Equity at Beginning of Year	340,163	340,163	0
Prior Year Encumbrances Appropriated	<u>831</u>	<u>831</u>	<u>0</u>
Fund Equity (Deficit) at End of Year	<u><u>(\$4,062)</u></u>	<u><u>\$265,836</u></u>	<u><u>\$269,898</u></u>

**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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$2,575,076	\$2,907,934	\$332,858
Tap-In Fees	24,999	24,999	0
Interest Income	0	1,673	1,673
OWDA Loan Proceeds	1,183,461	1,183,461	0
Capital Grant	0	1,163,653	1,163,653
Other Non - Operating Revenue	0	8,283	8,283
Other Operating Revenue	0	11,498	11,498
<b>Total Revenues</b>	<b>3,783,536</b>	<b>5,301,501</b>	<b>1,517,965</b>
<b><u>Expenses</u></b>			
Personal Services	943,938	898,914	45,024
Contractual Services	2,150,989	1,039,478	1,111,511
Materials and Supplies	443,468	417,160	26,308
Other Non-Operating Expenses	34,821	7,859	26,962
Capital Outlay	1,654,093	1,208,330	445,763
Debt Service:			
Principal Retirement	1,697,488	1,697,488	0
Interest and Fiscal Charges	509,482	508,959	523
<b>Total Expenses</b>	<b>7,434,279</b>	<b>5,778,188</b>	<b>1,656,091</b>
Excess of Revenues Under Expenses	(3,650,743)	(476,687)	3,174,056
Transfers In	235,714	235,714	0
Advances In	600,000	600,000	0
<b>Net Change in Fund Equity</b>	<b>(2,815,029)</b>	<b>359,027</b>	<b>3,174,056</b>
Fund Equity at Beginning of Year	2,817,916	2,817,916	0
Prior Year Encumbrances Appropriated	17,500	17,500	0
<b>Fund Equity at End of Year</b>	<b>\$20,387</b>	<b>\$3,194,443</b>	<b>\$3,174,056</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$929,770	\$1,524,953	\$595,183
Licenses and Permits	197,400	203,709	6,309
Fines and Forfeitures	0	137,301	137,301
Intergovernmental	1,418,750	1,140,831	(277,919)
Rent	80,000	76,581	(3,419)
<b>Total Revenues</b>	<b>2,625,920</b>	<b>3,083,375</b>	<b>457,455</b>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>General Government -</i>			
<i>Legislative and Executive</i>			
<i>Real Estate Assessment</i>			
Personal Services	402,000	271,815	130,185
Materials and Supplies	3,000	0	3,000
Contractual Services	359,000	363,917	(4,917)
<b>Total Real Estate Assessment</b>	<b>764,000</b>	<b>635,732</b>	<b>128,268</b>
<i>Supplemental Equipment Recorder</i>			
Personal Services	42,800	40,249	2,551
Contractual Services	14,000	0	14,000
<b>Total Supplement Equipment Recorder</b>	<b>56,800</b>	<b>40,249</b>	<b>16,551</b>
<i>Voters Registration System</i>			
Materials and Supplies	8,508	5,017	3,491
<i>Delinquent Real Estate Tax and Assessment Collection</i>			
Personal Services	86,746	76,525	10,221
Materials and Supplies	24,540	6,007	18,533
Contractual Services	45,000	50,000	(5,000)
<b>Total Delinquent Real Estate Tax and Assessment Collection</b>	<b>156,286</b>	<b>132,532</b>	<b>23,754</b>
<b>Total General Government - Legislative and Executive</b>	<b>985,594</b>	<b>813,530</b>	<b>172,064</b>
<i>General Government - Judicial</i>			
<i>Certificate of Title Administration</i>			
Personal Services	298,985	253,892	45,093
Materials and Supplies	10,000	7,421	2,579
Contractual Services	7,000	0	7,000
<b>Total Certificate of Title Administration</b>	<b>315,985</b>	<b>261,313</b>	<b>54,672</b>
<i>Law Library Resources</i>			
Personal Services	83,900	19,795	64,105
Materials and Supplies	203,021	202,990	31
<b>Total Law Library Resources</b>	<b>286,921</b>	<b>222,785</b>	<b>64,136</b>
<b>Total General Government - Judicial</b>	<b>602,906</b>	<b>484,098</b>	<b>118,808</b>

(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, 2010**  
**(Continued)**

	Final Budget	Actual	Variance Positive (Negative)
<i>Public Safety</i>			
<i>Commissary</i>			
Materials and Supplies	\$130,320	\$110,208	\$20,112
<i>Homeland Security</i>			
Materials and Supplies	170,927	79,288	91,639
<i>Total Public Safety</i>	<u>301,247</u>	<u>189,496</u>	<u>111,751</u>
<i>Public Works</i>			
<i>Litter/Recycling/Waste Disposal</i>			
Contractual Services	3,740	0	3,740
<i>Total Public Works</i>	<u>3,740</u>	<u>0</u>	<u>3,740</u>
<i>Health</i>			
<i>Dog and Kennel</i>			
Personal Services	123,428	114,281	9,147
Materials and Supplies	18,172	17,261	911
Contractual Services	77,700	71,187	6,513
<i>Total Dog and Kennel</i>	219,300	202,729	16,571
<i>Marriage License</i>			
Contractual Services	19,858	19,858	0
<i>Total Health</i>	<u>239,158</u>	<u>222,587</u>	<u>16,571</u>
<i>Human Services</i>			
<i>Child Support Enforcement Agency</i>			
Personal Services	897,438	780,315	117,123
Contractual Services	741,142	639,168	101,974
<i>Total Child Support Enforcement Agency</i>	<u>1,638,580</u>	<u>1,419,483</u>	<u>219,097</u>
<i>Oakview Administration</i>			
Materials and Supplies	423,758	73,608	350,150
<i>County Home Special</i>			
Contractual Services	557	0	557
<i>Total Human Services</i>	<u>2,062,895</u>	<u>1,493,091</u>	<u>569,804</u>
Total Expenditures	<u>4,195,540</u>	<u>3,202,802</u>	<u>992,738</u>
Net Change in Fund Balance	(1,569,620)	(119,427)	1,450,193
Fund Balance at Beginning of Year	1,988,260	1,988,260	0
Prior Year Encumbrances Appropriated	129,684	129,684	0
Fund Balance at End of Year	<u>\$548,324</u>	<u>\$1,998,517</u>	<u>\$1,450,193</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$12,975	\$31,840	\$18,865
Licenses and Permits	26,603	28,023	1,420
Fines and Forfeitures	10,758	18,486	7,728
Intergovernmental	307,103	312,270	5,167
Total Revenues	<u>357,439</u>	<u>390,619</u>	<u>33,180</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Safety</i>			
<i>Law Enforcement</i>			
Personal Services	261,433	250,642	10,791
Materials and Supplies	98,920	102,538	(3,618)
Contractual Services	146,849	123,701	23,148
Total Expenditures	<u>507,202</u>	<u>476,881</u>	<u>30,321</u>
Net Change in Fund Balance	(149,763)	(86,262)	63,501
Fund Balance at Beginning of Year	68,098	68,098	0
Prior Year Encumbrances Appropriated	<u>81,834</u>	<u>81,834</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$169</u></u>	<u><u>\$63,670</u></u>	<u><u>\$63,501</u></u>



**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, 2010**

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b><u>Revenues</u></b>			
Other Revenues	\$19,296	\$19,296	\$0
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Works</i>			
<i>Road and Bridge</i>			
Contractual Services	<u>369,296</u>	<u>317,102</u>	<u>52,194</u>
Net Change in Fund Balance	(350,000)	(297,806)	52,194
Fund Balance at Beginning of Year	349,999	349,999	0
Prior Year Encumbrances Appropriated	<u>273</u>	<u>273</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$272</u></u>	<u><u>\$52,466</u></u>	<u><u>\$52,194</u></u>

**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, 2010**

	Final Budget	Actual	Variance Favorable (Unfavorable)
<b><u>Revenues</u></b>			
Charges for Services	\$152,952	\$175,372	\$22,420
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Safety</i>			
<i>Emergency 911</i>			
Personal Services	6,000	14,000	(8,000)
Contractual Services	296,160	98,398	197,762
Capital Outlay	149,595	215,749	(66,154)
Total Expenditures	451,755	328,147	123,608
Net Change in Fund Balance	(298,803)	(152,775)	146,028
Fund Balance at Beginning of Year	438,028	438,028	0
Prior Year Encumbrances Appropriated	78,083	78,083	0
Fund Balance at End of Year	<u>\$217,308</u>	<u>\$363,336</u>	<u>\$146,028</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Lodging Taxes	\$200,000	\$361,975	\$161,975
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Economic Development and Assistance</i>			
<i>Lodging Excise Tax</i>			
Contractual Services	416,016	340,000	76,016
Net Change in Fund Balance	(216,016)	21,975	237,991
Fund Balance at Beginning of Year	216,016	216,016	0
Prior Year Encumbrances Appropriated	20,000	20,000	0
Fund Balance at End of Year	<u>\$20,000</u>	<u>\$257,991</u>	<u>\$237,991</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$60,000	\$104,560	\$44,560
Intergovernmental	4,430,000	4,716,598	286,598
Licenses and Permits	0	230,296	230,296
Interest	0	1,244	1,244
Other	81,485	88,267	6,782
Total Revenues	<u>4,571,485</u>	<u>5,140,965</u>	<u>569,480</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Works</i>			
<i>Motor Vehicle and Gasoline Tax</i>			
Personal Services	2,836,052	2,500,968	335,084
Materials and Supplies	1,546,430	1,545,751	679
Contractual Services	486,278	898,589	(412,311)
Capital Outlay	12,000	12,565	(565)
Total Expenditures	<u>4,880,760</u>	<u>4,957,873</u>	<u>(77,113)</u>
Excess of Revenues Over (Under) Expenditures	(309,275)	183,092	492,367
<b><u>Other Financing Uses:</u></b>			
Transfers Out	<u>(100,000)</u>	<u>(100,000)</u>	<u>0</u>
Net Change in Fund Balance	(409,275)	83,092	492,367
Fund Balance at Beginning of Year	427,331	427,331	0
Prior Year Encumbrances Appropriated	<u>199,507</u>	<u>199,507</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$217,563</u></u>	<u><u>\$709,930</u></u>	<u><u>\$492,367</u></u>

**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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$398,798	\$505,473	\$106,675
Intergovernmental	405,217	560,504	155,287
Other	1,585	1,985	400
Total Revenues	<u>805,600</u>	<u>1,067,962</u>	<u>262,362</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Safety</i>			
<i>Juvenile Court</i>			
Personal Services	693,341	441,888	251,453
Materials and Supplies	41,326	8,761	32,565
Contractual Services	707,689	620,558	87,131
Capital Outlay	29,250	17,648	11,602
Total Expenditures	<u>1,471,606</u>	<u>1,088,855</u>	<u>382,751</u>
Net Change in Fund Balance	(666,006)	(20,893)	645,113
Fund Balance at Beginning of Year	666,004	666,004	0
Prior Year Encumbrances Appropriated	<u>71,378</u>	<u>71,378</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$71,376</u></u>	<u><u>\$716,489</u></u>	<u><u>\$645,113</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Property Taxes	\$691,151	\$691,151	\$0
Intergovernmental	298,138	298,138	0
Total Revenues	989,289	989,289	0
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Health</i>			
<i>Mental Health</i>			
Contractual Services	989,289	989,289	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**  
**Children Services Fund**  
**For the Year Ended December 31, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Property Taxes	\$230,859	\$380,179	\$149,320
Charges for Services	1,075,346	977,246	(98,100)
Intergovernmental	1,419,141	1,171,680	(247,461)
Total Revenues	<u>2,725,346</u>	<u>2,529,105</u>	<u>(196,241)</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Human Services</i>			
<i>Children Services</i>			
Personal Services	329,890	326,563	3,327
Materials and Supplies	846,107	370,963	475,144
Contractual Services	2,200,947	1,686,983	513,964
Total Expenditures	<u>3,376,944</u>	<u>2,384,509</u>	<u>992,435</u>
Net Change in Fund Balance	(651,598)	144,596	796,194
Fund Balance at Beginning of Year	651,599	651,599	0
Prior Year Encumbrances Appropriated	168,707	168,707	0
Fund Balance at End of Year	<u>\$168,708</u>	<u>\$964,902</u>	<u>\$796,194</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Fines and Forfeitures	\$168,735	\$516,397	\$347,662
Other	3,000	6,096	3,096
Total Revenues	<u>171,735</u>	<u>522,493</u>	<u>350,758</u>
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>General Government - Judicial</i>			
<i>County Courts</i>			
Personal Services	400,087	259,838	140,249
Materials and Supplies	188,620	149,506	39,114
Contractual Services	496,501	299,364	197,137
Total Expenditures	<u>1,085,208</u>	<u>708,708</u>	<u>376,500</u>
Net Change in Fund Balance	(913,473)	(186,215)	727,258
Fund Balance at Beginning of Year	927,906	927,906	0
Prior Year Encumbrances Appropriated	<u>115,143</u>	<u>115,143</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$129,576</u></u>	<u><u>\$856,834</u></u>	<u><u>\$727,258</u></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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Intergovernmental	\$382,719	\$445,831	\$63,112
Interest	0	5,305	5,305
Total Revenues	382,719	451,136	68,417
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Works</i>			
<i>Commissioners CDBG</i>			
Contractual Services	828,567	739,168	89,399
Net Change in Fund Balance	(445,848)	(288,032)	157,816
Fund Balance at Beginning of Year	445,848	445,848	0
Prior Year Encumbrances Appropriated	108,450	108,450	0
Fund Balance at End of Year	<u>\$108,450</u>	<u>\$266,266</u>	<u>\$157,816</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Intergovernmental	\$58,683	\$58,683	\$0
<b><u>Expenditures</u></b>			
<i>Current:</i>			
<i>Public Safety</i>			
<i>Hazard Mitigation</i>			
Contractual Services	321,366	321,366	0
Net Change in Fund Balance	(262,683)	(262,683)	0
Fund Balance at Beginning of Year	0	0	0
Prior Year Encumbrances Appropriated	262,683	262,683	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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Rent	\$0	\$48,295	\$48,295
Other	3,292	3,292	0
Total Revenues	<u>3,292</u>	<u>51,587</u>	<u>48,295</u>
<b><u>Expenditures</u></b>			
<i>Debt Service</i>			
Principal Retirement	690,677	628,498	62,179
Interest and Fiscal Charges	338,462	346,353	(7,891)
Total Debt Service	<u>1,029,139</u>	<u>974,851</u>	<u>54,288</u>
Excess of Revenues Under Expenditures	(1,025,847)	(923,264)	102,583
<b><u>Other Financing Sources:</u></b>			
Sale of Assets Held for Resale	74,654	74,654	0
Transfers In	13,162	313,162	300,000
Net Change in Fund Balance	(938,031)	(535,448)	402,583
Fund Balance at Beginning of Year	<u>938,031</u>	<u>938,031</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$402,583</u></u>	<u><u>\$402,583</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Interest	\$0	\$648	\$648
Other	491	491	0
Total Revenues	491	1,139	648
<b><u>Expenditures</u></b>			
<i>Capital Outlay</i>			
<i>Permanent Improvement</i>			
Contractual Services	222,789	312,642	(89,853)
Capital Outlay	2,270,752	1,327,758	942,994
Total Expenditures	2,493,541	1,640,400	853,141
Excess of Revenues Under Expenditures	(2,493,050)	(1,639,261)	853,789
<b><u>Other Financing Sources:</u></b>			
Transfers In	100,000	100,000	0
Net Change in Fund Balance	(2,393,050)	(1,539,261)	853,789
Fund Balance at Beginning of Year	1,071,425	1,071,425	0
Prior Year Encumbrances Appropriated	1,321,627	1,321,627	0
Fund Balance at End of Year	\$2	\$853,791	\$853,789

**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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Intergovernmental	\$887,035	\$887,035	\$0
<b><u>Expenditures</u></b>			
<i>Capital Outlay</i>			
<i>Issue II</i>			
Contractual Services	887,035	887,035	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**  
**Capital Projects Fund**  
**For the Year Ended December 31, 2010**

	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>Capital Projects</i>			
Contractual Services	<u>2,039,474</u>	<u>125,000</u>	<u>1,914,474</u>
Net Change in Fund Balance	(2,039,474)	(125,000)	1,914,474
Fund Balance at Beginning of Year	<u>2,039,474</u>	<u>2,039,474</u>	<u>0</u>
Fund Balance at End of Year	<u><u>\$0</u></u>	<u><u>\$1,914,474</u></u>	<u><u>\$1,914,474</u></u>

**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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$20,405	\$174,002	\$153,597
<b><u>Expenses</u></b>			
Personal Services	81,040	81,523	(483)
Contractual Services	39,412	7,506	31,906
Total Expenses	120,452	89,029	31,423
Excess of Revenues Over (Under) Expenses	(100,047)	84,973	185,020
Transfers In	36,530	36,530	0
Net Change in Fund Equity	(63,517)	121,503	185,020
Fund Equity at Beginning of Year	27,105	27,105	0
Prior Year Encumbrances Appropriated	36,412	36,412	0
Fund Equity at End of Year	\$0	\$185,020	\$185,020

**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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$206,821	\$386,161	\$179,340
Tap-In Fees	200	200	0
Interest	0	1,335	1,335
Other Non-Operating Revenue	0	1,861	1,861
Total Revenues	<u>207,021</u>	<u>389,557</u>	<u>182,536</u>
<b><u>Expenses</u></b>			
Personal Services	143,228	87,298	55,930
Contractual Services	1,588,620	200,661	1,387,959
Materials and Supplies	24,388	12,970	11,418
Other Non-Operating Expenses	7,168	2,011	5,157
Capital Outlay	28,612	28,612	0
Total Expenses	<u>1,792,016</u>	<u>331,552</u>	<u>1,460,464</u>
Excess of Revenues Over (Under) Expenses	(1,584,995)	58,005	1,643,000
Advances Out	<u>(160,000)</u>	<u>(150,000)</u>	<u>10,000</u>
Net Change in Fund Equity	(1,744,995)	(91,995)	1,653,000
Fund Equity at Beginning of Year	1,746,141	1,746,141	0
Prior Year Encumbrances Appropriated	<u>177</u>	<u>177</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$1,323</u></u>	<u><u>\$1,654,323</u></u>	<u><u>\$1,653,000</u></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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$30,000	\$47,443	\$17,443
Other Non-Operating Revenue	0	3,206	3,206
Total Revenues	<u>30,000</u>	<u>50,649</u>	<u>20,649</u>
<b><u>Expenses</u></b>			
Personal Services	42,901	23,399	19,502
Contractual Services	27,652	15,767	11,885
Materials and Supplies	5,197	2,554	2,643
Other Non-Operating Expenses	11,271	2,258	9,013
Capital Outlay	4,903	4,903	0
Total Expenses	<u>91,924</u>	<u>48,881</u>	<u>43,043</u>
Net Change in Fund Equity	(61,924)	1,768	63,692
Fund Equity at Beginning of Year	61,924	61,924	0
Prior Year Encumbrances Appropriated	<u>30</u>	<u>30</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$30</u></u>	<u><u>\$63,722</u></u>	<u><u>\$63,692</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$15,000	\$22,109	\$7,109
Other Non-Operating Revenue	0	171	171
Total Revenues	<u>15,000</u>	<u>22,280</u>	<u>7,280</u>
<b><u>Expenses</u></b>			
Personal Services	9,115	5,096	4,019
Contractual Services	32,012	7,562	24,450
Materials and Supplies	2,817	766	2,051
Other Non-Operating Expenses	815	128	687
Capital Outlay	1,833	1,833	0
Total Expenses	<u>46,592</u>	<u>15,385</u>	<u>31,207</u>
Net Change in Fund Equity	(31,592)	6,895	38,487
Fund Equity at Beginning of Year	31,592	31,592	0
Prior Year Encumbrances Appropriated	<u>11</u>	<u>11</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$11</u></u>	<u><u>\$38,498</u></u>	<u><u>\$38,487</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$0	\$4,819	\$4,819
Other Non-Operating Revenue	<u>0</u>	<u>75</u>	<u>75</u>
Total Revenues	0	4,894	4,894
<b><u>Expenses</u></b>			
Other Non-Operating Expenses	<u>21,532</u>	<u>19</u>	<u>21,513</u>
Net Change in Fund Equity	(21,532)	4,875	26,407
Fund Equity at Beginning of Year	<u>21,532</u>	<u>21,532</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$0</u></u>	<u><u>\$26,407</u></u>	<u><u>\$26,407</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, 2010**

	Final Budget	Actual	Variance Positive (Negative)
<b><u>Revenues</u></b>			
Charges for Services	\$744,770	\$826,059	\$81,289
Tap-In Fees	5,230	5,230	0
Interest	0	444	444
Other Non-Operating Revenue	0	1,832	1,832
Total Revenues	<u>750,000</u>	<u>833,565</u>	<u>83,565</u>
<b><u>Expenses</u></b>			
Personal Services	423,233	216,979	206,254
Contractual Services	942,881	529,342	413,539
Materials and Supplies	47,766	35,082	12,684
Other Non-Operating Expenses	13,941	1,928	12,013
Capital Outlay	31,234	31,234	0
Total Expenses	<u>1,459,055</u>	<u>814,565</u>	<u>644,490</u>
Excess of Revenues Over (Under) Expenses	(709,055)	19,000	728,055
Transfers Out	<u>(134,973)</u>	<u>(85,714)</u>	<u>49,259</u>
Net Change in Fund Equity	(844,028)	(66,714)	777,314
Fund Equity at Beginning of Year	<u>845,694</u>	<u>845,694</u>	<u>0</u>
Fund Equity at End of Year	<u><u>\$1,666</u></u>	<u><u>\$778,980</u></u>	<u><u>\$777,314</u></u>

# 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>S2-S11</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>S12-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.

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

	2010	2009	2008
<b>Governmental Activities</b>			
Invested in Capital Assets, Net of Related Debt	\$66,035,171	\$65,017,804	\$64,555,893
Restricted for:			
Debt Service	344,077	816,535	0
Capital Projects	3,251,026	4,228,309	1,615,000
Public Assistance	0	0	0
Developmental Disabilities	9,936,490	9,237,885	8,961,073
Law Enforcement	0	0	0
Hazard Mitigation	246,196	262,683	603,233
Emergency 911	415,668	539,000	521,808
Motor Vehicle and Gasoline Tax	3,250,425	2,600,817	2,138,252
Juvenile Court	954,161	806,033	731,816
In-Home Care Levy	3,113,554	2,086,440	1,012,696
Children Services	1,931,448	1,589,597	1,426,447
County Courts	1,000,056	1,070,373	963,725
Commissioners CDBG	1,376,409	1,630,516	1,373,687
Other Purposes	2,968,586	3,565,380	1,223,458
Other Special Revenue Funds	0	0	2,082,731
Unrestricted	6,684,345	7,361,985	10,937,017
<i>Total Governmental Activities Net Assets</i>	<u>101,507,612</u>	<u>100,813,357</u>	<u>98,146,836</u>
<b>Business-type Activities</b>			
Invested in Capital Assets, Net of Related Debt	13,805,837	13,022,449	13,037,636
Restricted for:			
Replacement and Improvement	0	0	0
Debt Service	379,666	377,569	375,506
Unrestricted	4,811,264	4,888,593	5,625,991
<i>Total Business-type Activities Net Assets</i>	<u>18,996,767</u>	<u>18,288,611</u>	<u>19,039,133</u>
<b>Primary Government</b>			
Invested in Capital Assets, Net of Related Debt	79,841,008	78,040,253	77,593,529
Restricted	29,167,762	28,811,137	23,029,432
Unrestricted	11,495,609	12,250,578	16,563,008
<i>Total Primary Government Net Assets</i>	<u>\$120,504,379</u>	<u>\$119,101,968</u>	<u>\$117,185,969</u>

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



2007	2006	2005	2004	2003 (1)
\$59,432,795	\$56,587,347	\$52,224,190	\$54,574,403	\$60,396,082
721,146	152	22,236	33,993	6,301
6,521,672	8,210,425	5,137,973	2,440,178	2,839,672
0	0	1,248,948	231,512	0
9,146,438	8,355,072	6,607,143	5,263,685	0
302,484	318,255	393,060	308,505	0
0	0	0	0	0
453,628	407,637	347,927	664,294	0
2,568,283	2,986,326	2,775,446	2,780,184	0
0	0	0	0	0
598,496	525,482	556,106	1,055,654	0
1,388,852	775,656	446,024	468,237	0
988,101	876,604	815,988	734,215	0
2,466,323	2,347,009	2,648,564	2,063,481	0
3,881,764	2,853,683	3,687,058	4,063,913	16,415,174
0	0	0	0	0
12,726,490	11,892,564	12,642,354	11,453,071	10,034,310
101,196,472	96,136,212	89,553,017	86,135,325	89,691,539
13,058,613	13,529,730	14,180,359	12,519,133	11,630,713
0	0	0	0	78,000
355,622	382,640	349,422	353,313	536,814
5,983,200	6,223,785	5,945,675	8,307,459	9,384,421
19,397,435	20,136,155	20,475,456	21,179,905	21,629,948
72,491,408	70,117,077	66,404,549	67,093,536	72,026,795
29,392,809	28,038,941	25,035,895	20,461,164	19,875,961
18,709,690	18,116,349	18,588,029	19,760,530	19,418,731
<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>

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>
<b>Program Revenues</b>			
Governmental Activities:			
Charges for Services			
General Government:			
Legislative and Executive	\$2,040,176	\$2,200,753	\$2,020,876
Judicial	1,159,341	1,479,477	1,496,126
Public Safety	1,030,453	1,163,546	1,188,450
Public Works	339,996	327,429	358,075
Health	138,117	436,242	354,697
Human Services	<u>2,244,335</u>	<u>1,937,747</u>	<u>2,084,179</u>
 Total Charges for Services and Sales	 6,952,418	 7,545,194	 7,502,403
 Operating Grants and Contributions	 20,830,351	 20,998,650	 23,593,850
Capital Grants and Contributions	<u>662,035</u>	<u>1,176,102</u>	<u>744,505</u>
 <i>Total Governmental Activities Program Revenues</i>	 <u>28,444,804</u>	 <u>29,719,946</u>	 <u>31,840,758</u>
 Business-type Activities:			
Charges for Services and Sales			
Sanitary Sewer District 2	1,065,196	1,044,772	1,020,213
Water Works 3	2,879,669	2,824,637	2,610,256
Park Health Center	156,597	2,538,244	5,627,212
Water Works 1	0	0	344,976
Sanitary Sewer District 1	389,408	398,215	382,267
Sanitary Sewer District 3A	48,197	47,980	49,630
Sanitary Sewer District 3B	22,168	22,514	23,667
Sanitary Sewer District 3C	4,819	1,636	2,134
Water Works 2	<u>836,579</u>	<u>831,825</u>	<u>851,205</u>
 Total Charges for Services and Sales	 5,402,633	 7,709,823	 10,911,560
 Operating Grants and Contributions	 0	 0	 0
Capital Grants and Contributions	<u>1,199,080</u>	<u>462,069</u>	<u>50,253</u>
 <i>Total Business-type Activities Program Revenues</i>	 <u>6,601,713</u>	 <u>8,171,892</u>	 <u>10,961,813</u>
 <i>Total Primary Government Program Revenues</i>	 <u>35,046,517</u>	 <u>37,891,838</u>	 <u>42,802,571</u>

2007	2006	2005	2004	2003
\$2,469,759	\$2,221,455	\$2,530,333	\$2,632,493	\$1,945,977
1,394,098	1,431,762	1,271,747	1,460,869	1,304,720
1,019,278	1,093,136	636,944	604,890	726,654
400,413	472,111	544,256	311,166	410,384
309,839	521,455	334,451	152,631	149,818
<u>1,790,862</u>	<u>1,761,452</u>	<u>1,022,230</u>	<u>713,800</u>	<u>1,517,002</u>
7,384,249	7,501,371	6,339,961	5,875,849	6,054,555
29,349,817	28,268,762	31,084,463	23,699,586	22,094,865
<u>1,547,826</u>	<u>891,109</u>	<u>2,600,000</u>	<u>252,241</u>	<u>6,804</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>
1,151,168	1,020,982	923,688	986,791	1,133,435
2,953,961	2,578,069	2,754,366	2,817,895	2,851,790
5,731,776	6,022,915	5,834,392	6,433,640	5,387,200
283,906	206,022	220,768	229,448	248,595
370,254	238,604	230,862	254,208	245,650
41,729	42,566	54,777	39,781	56,554
22,387	20,388	20,831	18,154	23,485
2,072	1,739	1,713	1,983	2,072
<u>873,419</u>	<u>865,211</u>	<u>887,788</u>	<u>849,633</u>	<u>883,272</u>
11,430,672	10,996,496	10,929,185	11,631,533	10,832,053
0	0	0	29,272	0
<u>34,101</u>	<u>49,539</u>	<u>44,011</u>	<u>50,967</u>	<u>53,399</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>
<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>

(Continued)

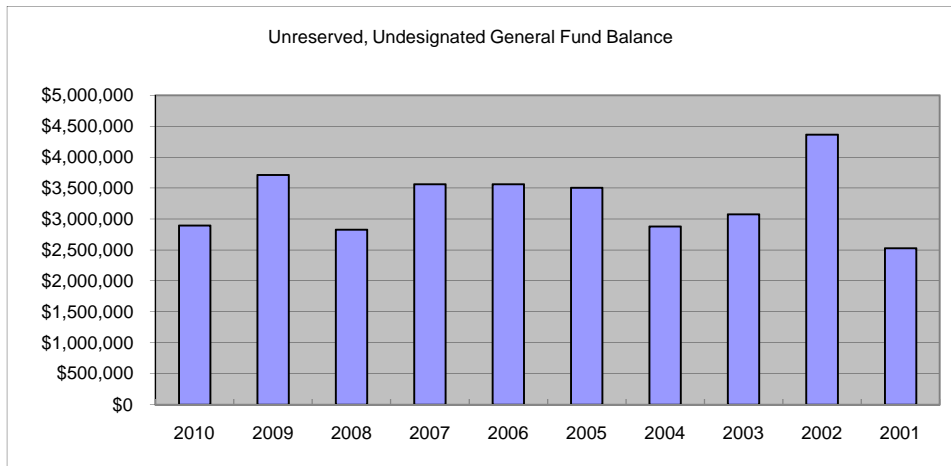
**Belmont County, Ohio**  
*Changes in Net Assets (Continued)*  
*Last Eight Years*  
*(Accrual Basis of Accounting)*

<b>Expenses</b>	2010	2009	2008
<b>Governmental Activities:</b>			
General Government:			
Legislative and Executive	\$10,126,540	\$8,481,343	\$8,771,497
Judicial	3,139,856	3,386,610	3,562,926
Public Safety	8,428,500	9,060,287	9,781,054
Public Works	5,852,073	5,078,145	7,449,380
Health	11,706,480	10,992,163	11,580,482
Human Services	12,589,123	15,124,926	16,327,531
Economic Development and Assistance	320,000	379,000	260,000
Intergovernmental	0	0	0
Interest and Fiscal Charges	366,551	344,651	363,455
<i>Total Governmental Activities</i>	<u>52,529,123</u>	<u>52,847,125</u>	<u>58,096,325</u>
<b>Business-Type Activities:</b>			
Sanitary Sewer District 2	1,376,417	1,392,716	1,383,479
Water Works 3	3,549,530	3,364,956	3,305,424
Park Health Center	6,192	3,865,152	5,393,921
Water Works 1	0	0	352,176
Sanitary Sewer District 1	303,933	291,364	343,656
Sanitary Sewer District 3A	47,943	53,453	55,664
Sanitary Sewer District 3B	23,773	23,939	26,020
Sanitary Sewer District 3C	892	892	1,209
Water Works 2	793,757	820,430	840,504
<i>Total Business-type Activities</i>	<u>6,102,437</u>	<u>9,812,902</u>	<u>11,702,053</u>
<i>Total Primary Government Program</i>	<u>58,631,560</u>	<u>62,660,027</u>	<u>69,798,378</u>
<b>Net (Expense)Revenue</b>			
Governmental Activities	(24,084,319)	(23,127,179)	(26,255,567)
Business-type Activities	499,276	(1,641,010)	(740,240)
<i>Total Primary Government Net Expense</i>	<u>(23,585,043)</u>	<u>(24,768,189)</u>	<u>(26,995,807)</u>
<b>General Revenues and Other Changes in Net Assets</b>			
<b>Governmental Activities:</b>			
Property Taxes Levied for General Purposes	2,057,108	2,022,089	1,917,501
Property Taxes Levied for:			
Developmental Disabilities	4,030,912	3,976,787	3,773,062
Mental Health	699,389	689,930	660,712
In-Home Care Levy	2,595,849	2,690,785	1,469,156
Children Services	384,740	306,578	297,760
Lodging Taxes	359,693	322,281	320,033
Permissive Sales Tax Imposed for General Purposes	11,287,907	12,000,663	10,848,695
Permissive Sales Tax Imposed for Roads and Bridges	0	0	0
Grants and Entitlements not Restricted to Specific Programs	1,201,929	814,060	1,159,183
Investment Earnings	938,180	789,004	1,559,966
Miscellaneous	1,407,801	1,732,719	1,478,971
Transfers	(184,934)	448,804	(279,108)
<i>Total Governmental Activities</i>	<u>24,778,574</u>	<u>25,793,700</u>	<u>23,205,931</u>
<b>Business-type Activities:</b>			
Investment Earnings	12,448	24,406	97,630
Miscellaneous	11,498	45,354	5,200
Special Item	0	1,269,532	0
Transfers	184,934	(448,804)	279,108
<i>Total Business-type Activities</i>	<u>208,880</u>	<u>890,488</u>	<u>381,938</u>
<i>Total Primary Government</i>	<u>24,987,454</u>	<u>26,684,188</u>	<u>23,587,869</u>
<b>Restatements</b>			
Governmental Activities	0	0	0
Business-type Activities	0	0	0
<b>Change in Net Assets</b>			
Governmental Activities	694,255	2,666,521	(3,049,636)
Business-type Activities	708,156	(750,522)	(358,302)
<i>Total Primary Government Change in Net Assets</i>	<u>\$1,402,411</u>	<u>\$1,915,999</u>	<u>(\$3,407,938)</u>

2007	2006	2005	2004	2003
\$8,508,807	\$8,644,964	\$8,506,362	\$7,669,610	\$6,222,380
3,517,897	3,204,286	3,077,922	2,839,016	2,790,146
8,735,947	8,545,138	8,799,940	8,099,869	8,058,561
7,299,583	8,385,957	6,765,150	8,195,280	7,870,853
11,809,494	10,104,816	11,548,635	10,536,210	10,901,109
18,346,836	20,676,907	17,281,713	14,046,442	14,796,233
470,000	270,011	276,427	333,973	199,171
0	1,438,157	2,045,558	1,957,473	1,021,276
464,702	487,933	317,042	245,327	315,257
<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>
1,523,788	1,314,559	1,016,134	980,303	916,662
3,238,574	2,842,781	2,904,472	2,735,397	2,563,055
5,979,394	6,175,358	6,338,579	5,924,203	5,664,084
346,535	390,761	291,426	322,651	337,346
366,321	289,774	515,267	349,872	316,925
61,036	66,060	53,917	49,121	45,666
24,067	25,420	42,167	22,116	23,892
142	1,427	1,427	1,427	1,370
912,549	573,443	1,005,364	1,043,461	978,673
<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>
<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>
(20,871,374)	(25,096,927)	(18,594,325)	(24,095,524)	(24,018,762)
<u>(987,633)</u>	<u>(633,548)</u>	<u>(1,195,557)</u>	<u>283,221</u>	<u>37,779</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>
2,175,609	1,972,145	1,979,606	1,919,304	1,765,723
4,395,795	4,465,814	4,506,450	4,418,235	4,253,114
778,787	796,177	819,519	796,795	763,552
1,396,922	1,278,186	1,289,175	1,263,843	1,216,783
364,655	378,659	393,852	388,530	368,414
341,089	316,927	295,310	281,426	255,897
11,210,345	11,306,530	11,817,903	11,370,097	11,051,273
375,000	250,000	250,000	500,000	500,000
1,227,798	942,746	529,761	843,546	1,433,321
2,621,635	2,286,422	1,338,113	808,932	739,289
1,082,330	789,951	1,138,683	494,267	374,320
(38,331)	(62,724)	(342,850)	0	0
<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>
186,254	226,350	122,722	26,536	245,733
24,328	5,173	25,536	31,318	21,195
0	0	0	0	0
38,331	62,724	342,850	0	0
<u>248,913</u>	<u>294,247</u>	<u>491,108</u>	<u>57,854</u>	<u>266,928</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>
0	6,959,289	(2,003,505)	(2,545,665)	0
0	0	0	(791,118)	0
5,060,260	(376,094)	5,421,197	(1,010,549)	(1,297,076)
<u>(738,720)</u>	<u>(339,301)</u>	<u>(704,449)</u>	<u>341,075</u>	<u>304,707</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)*

	2010	2009	2008	2007
<b>General Fund</b>				
Reserved	\$2,726,638	\$2,718,945	\$2,841,424	\$3,091,577
Unreserved, Designated for Budget Stabilization	183,309	397,287	122,000	136,220
Unreserved, Undesignated	<u>2,895,579</u>	<u>3,713,069</u>	<u>2,828,335</u>	<u>3,559,701</u>
<i>Total General Fund</i>	<u>5,805,526</u>	<u>6,829,301</u>	<u>5,791,759</u>	<u>6,787,498</u>
<b>All Other Governmental Funds</b>				
Reserved	3,963,899	3,973,255	2,843,328	1,983,146
Unreserved, Undesignated Reported In				
Special Revenue Funds	18,995,618	17,250,974	14,664,194	16,127,447
Debt Service Funds	402,583	938,031	70,538	843,226
Capital Projects Funds	<u>2,761,282</u>	<u>3,110,337</u>	<u>6,856,215</u>	<u>8,947,649</u>
<b>Total All Other Governmental Funds</b>	<u>26,123,382</u>	<u>25,272,597</u>	<u>24,434,275</u>	<u>27,901,468</u>
<b>Total Governmental Funds</b>	<u>\$31,928,908</u>	<u>\$32,101,898</u>	<u>\$30,226,034</u>	<u>\$34,688,966</u>



2006	2005	2004	2003	2002	2001
\$2,278,531	\$2,331,701	\$2,711,799	\$1,496,282	\$2,224,940	\$1,875,591
845,144	966,045	895,144	1,160,000	1,000,000	1,000,000
3,562,927	3,504,940	2,878,416	3,074,915	4,363,836	2,528,104
6,686,602	6,802,686	6,485,359	5,731,197	7,588,776	5,403,695
1,977,321	1,614,331	1,308,191	1,327,710	1,951,800	2,601,268
13,384,660	13,416,224	13,778,207	12,504,950	10,259,315	9,291,355
250,491	90,188	54,968	25,733	26,882	76,361
13,369,562	9,148,136	5,006,910	6,139,144	3,473,239	949,125
28,982,034	24,268,879	20,148,276	19,997,537	15,711,236	12,918,109
<u>\$35,668,636</u>	<u>\$31,071,565</u>	<u>\$26,633,635</u>	<u>\$25,728,734</u>	<u>\$23,300,012</u>	<u>\$18,321,804</u>

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

	2010	2009	2008	2007
<b>Revenues</b>				
Property and Other Local Taxes	\$9,690,028	\$9,514,891	\$8,650,383	\$9,035,337
Lodging Taxes (1)	359,693	322,281	320,033	341,089
Permissive Sales Taxes	11,278,397	10,780,314	10,848,695	11,585,345
Charges for Services	5,165,793	5,636,286	5,788,897	6,008,604
Licenses and Permits	470,120	503,705	563,913	445,774
Fines and Forfeitures	1,146,137	1,189,560	934,374	903,145
Intergovernmental	23,001,341	23,820,865	25,935,892	30,723,938
Interest	939,424	792,887	1,570,465	2,643,349
Rent	166,266	202,204	194,278	202,162
Other	1,407,801	1,732,719	1,478,971	1,082,330
<i>Total Revenues</i>	<u>53,625,000</u>	<u>54,495,712</u>	<u>56,285,901</u>	<u>62,971,073</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	9,597,045	8,085,500	8,195,199	7,591,288
Judicial	3,153,945	3,393,086	3,523,010	3,496,049
Public Safety	7,984,646	8,887,842	9,072,669	8,573,693
Public Works	5,800,434	5,070,026	6,667,925	6,712,736
Health	11,432,985	10,861,093	11,406,482	11,764,822
Human Services	12,476,232	15,008,344	15,984,813	18,048,999
Economic Development and Assistance	320,000	379,000	260,000	470,000
Other	136,642	173,902	10,470	11,605
Capital Outlay	1,883,257	2,342,315	4,688,089	4,284,127
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	697,579	603,482	613,213	510,357
Interest and Fiscal Charges	365,415	336,018	361,532	531,249
Issuance Costs	0	75,155	0	0
Current Refunding	0	0	0	2,000,000
<i>Total Expenditures</i>	<u>53,848,180</u>	<u>55,215,763</u>	<u>60,783,402</u>	<u>63,994,925</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(223,180)</u>	<u>(720,051)</u>	<u>(4,497,501)</u>	<u>(1,023,852)</u>
<b>Other Financing Sources (Uses)</b>				
Bond Anticipation Notes Issued	0	0	0	0
General Obligation Bonds Issued	0	2,085,000	0	0
Refunding Bonds Issued	0	0	0	0
Premium on Bonds	0	7,002	0	0
Discount on Bonds	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Current Refunding	0	0	0	0
Sale of Assets	92,251	55,109	39,437	45,866
Inception of Capital Lease	142,873	0	274,240	36,647
Transfers In	911,367	11,611,722	2,511,697	2,447,884
Transfers Out	(1,096,301)	(11,162,918)	(2,790,805)	(2,486,215)
<i>Total Other Financing Sources (Uses)</i>	50,190	2,595,915	34,569	44,182
<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>(\$172,990)</u>	<u>\$1,875,864</u>	<u>(\$4,462,932)</u>	<u>(\$979,670)</u>
Debt Service as a Percentage of Noncapital Expenditures	2.1%	1.8%	1.7%	1.7%

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



2006	2005	2004	2003	2002	2001
\$9,137,453	\$9,255,773	\$9,227,401	\$8,747,834	\$8,452,976	\$9,176,273
0	0	0	0	0	0
11,556,530	12,067,903	11,870,097	11,551,273	12,164,190	10,869,183
5,908,482	4,903,667	4,364,601	4,416,547	3,753,785	3,648,773
410,218	376,410	402,889	400,212	166,680	173,455
995,919	893,160	834,747	1,057,787	1,524,680	1,422,726
31,703,262	29,702,720	24,573,546	22,990,980	26,462,580	24,087,107
2,295,348	1,348,901	811,192	745,299	1,076,950	1,886,106
174,772	223,110	220,373	238,072	259,601	289,567
789,951	1,082,996	494,267	436,823	2,008,539	1,515,250
62,971,935	59,854,640	52,799,113	50,584,827	55,869,981	53,068,440
8,118,510	7,653,603	7,113,814	6,083,730	6,169,257	6,148,649
3,140,869	3,013,839	2,797,453	2,788,251	3,087,798	3,175,540
8,070,246	8,269,243	7,774,516	6,776,390	6,990,082	6,155,662
5,915,257	5,646,102	6,132,243	5,558,015	5,259,793	5,347,480
9,636,473	11,180,541	10,379,494	9,490,942	9,350,695	8,993,243
20,139,307	17,061,773	14,047,293	14,669,348	16,025,186	17,411,734
270,011	276,427	333,973	199,388	214,004	185,988
52,060	9,131	11,634	7,385	70,599	182,221
3,856,669	2,110,006	778,671	1,396,148	2,594,580	3,360,123
1,438,157	2,045,558	1,957,473	1,951,735	1,299,529	1,598,577
1,962,652	1,058,363	2,484,421	982,663	480,908	483,494
452,808	260,496	255,115	305,738	340,321	469,683
142,366	0	0	42,879	0	0
0	0	0	0	0	0
63,195,385	58,585,082	54,066,100	50,252,612	51,882,752	53,512,394
(223,450)	1,269,558	(1,266,987)	332,215	3,987,229	(443,954)
2,000,000	3,480,000	540,000	1,955,000	500,000	0
4,700,000	0	0	0	0	0
1,705,000	0	0	1,785,000	0	0
185,685	0	0	7,213	0	0
0	0	0	(3,157)	0	0
(1,736,223)	0	0	(1,732,150)	0	0
(2,000,000)	0	0	0	0	0
28,783	12,853	16,014	14,295	287,543	18,371
0	18,369	129,913	89,747	193,877	135,589
4,727,298	4,843,029	1,892,086	2,771,603	2,708,367	3,581,094
(4,790,022)	(5,185,879)	(1,892,086)	(2,771,603)	(2,889,850)	(3,931,094)
4,820,521	3,168,372	685,927	2,115,948	799,937	(196,040)
0	0	0	0	118,483	0
0	0	0	0	72,559	(1,663)
0	0	1,485,961	(19,441)	0	(409,039)
\$4,597,071	\$4,437,930	\$904,901	\$2,428,722	\$4,978,208	(\$1,050,696)
4.1%	2.3%	5.1%	2.6%	1.7%	1.9%

**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
2010	\$740,871,230	\$221,934,720	\$2,750,874,143	\$156,952,440	\$627,809,760
2009	718,814,350	231,450,240	2,715,041,686	68,940,260	275,761,040
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

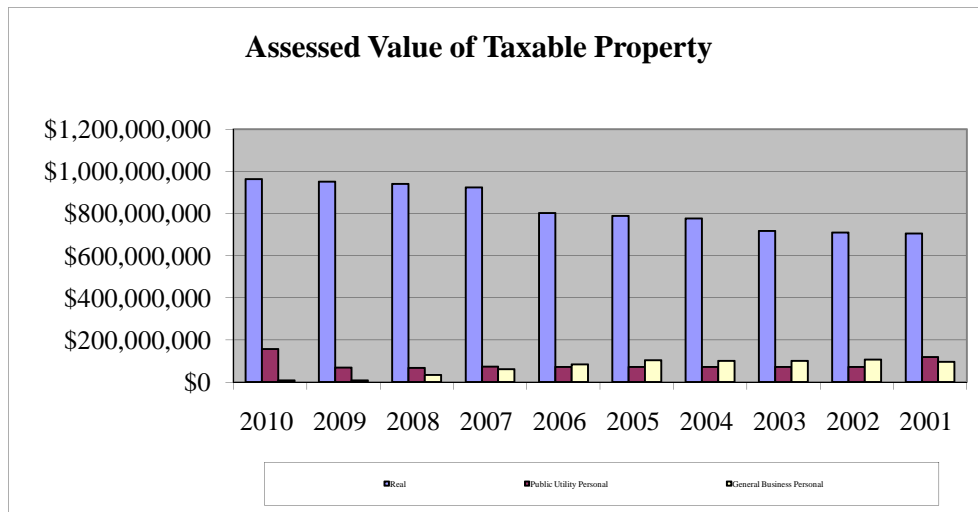
Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

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. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out on the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers, except telephone companies whose last year to pay tangible personal property tax is 2010, and is phased out at 5%.

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, 2006-2010*  
*Ohio Department of Taxation, 2001-2005*

Tangible Personal Property		Total			Weighted Average Tax Rate
General Business		Assessed Value	Estimated Actual Value	Ratio	
Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Ratio	Weighted Average Tax Rate
\$6,842,200	\$136,844,000	\$1,126,600,590	\$3,515,527,903	32.05%	11.12
8,157,240	130,515,840	1,027,362,090	3,121,318,566	32.91%	10.84
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



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

	2010	2009	2008	2007
<b>Unvoted Millage</b>				
Operating	2.300	2.300	2.300	2.300
<b>Voted Millage - by levy</b>				
<b>Children Services 1976</b>				
Residential/Agricultural Real	0.077429	0.077410	0.078258	0.078294
Commercial/Industrial and Public Utility Real	0.168933	0.168234	0.159855	0.159272
General Business and Public Utility Personal	0.350000	0.350000	0.350000	0.350000
<b>Children Services 1976</b>				
Residential/Agricultural Real	0.143796	0.143763	0.145336	0.145404
Commercial/Industrial and Public Utility Real	0.313732	0.312435	0.296875	0.295791
General Business and Public Utility Personal	0.650000	0.650000	0.650000	0.650000
<b>Mental Health 1976</b>				
Residential/Agricultural Real	0.110613	0.110587	0.000797	0.111849
Commercial/Industrial and Public Utility Real	0.241333	0.240335	0.228365	0.227532
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Mental Health and Retardation 1980</b>				
Residential/Agricultural Real	0.503470	0.503352	0.508862	0.509099
Commercial/Industrial and Public Utility Real	0.587880	0.585452	0.556294	0.554264
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Mental Health and Retardation 1985</b>				
Residential/Agricultural Real	1.070174	1.069922	1.081636	1.082140
Commercial/Industrial and Public Utility Real	1.366752	1.390982	1.321706	1.316882
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
<b>Mental Health 1986</b>				
Residential/Agricultural Real	0.535087	0.534961	0.540818	0.541070
Commercial/Industrial and Public Utility Real	0.698376	0.695491	0.660853	0.658441
General Business and Public Utility Personal	1.000000	1.000000	1.000000	1.000000
<b>Mental Health and Retardation 1986</b>				
Residential/Agricultural Real	0.802630	0.802441	0.811227	0.811605
Commercial/Industrial and Public Utility Real	1.047564	1.043236	0.991279	0.987661
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000
<b>Senior Citizens 1986</b>				
Residential/Agricultural Real	0.430949	0.430848	0.435565	0.027672
Commercial/Industrial and Public Utility Real	0.486693	0.484681	0.465430	0.033159
General Business and Public Utility Personal	0.500000	0.500000	0.500000	0.500000
<b>Senior Citizens 1994</b>				
Residential/Agricultural Real	0.988941	0.988709	0.999533	0.276717
Commercial/Industrial and Public Utility Real	1.000000	1.000000	1.000000	0.331591
General Business and Public Utility Personal	1.000000	1.000000	1.000000	0.500000
<b>Senior Citizens 1997</b>				
Residential/Agricultural Real	1.483411	1.483063	1.499299	1.000000
Commercial/Industrial and Public Utility Real	1.500000	1.500000	1.500000	1.000000
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.000000
<b>Mental Health and Retardation 1999</b>				
Residential/Agricultural Real	1.681825	1.681430	1.699837	1.700630
Commercial/Industrial and Public Utility Real	2.016757	2.008422	1.908397	1.901432
General Business and Public Utility Personal	2.500000	2.500000	2.500000	2.500000
<b>Total voted millage by type of property</b>				
Residential/Agricultural Real	7.828325	7.826486	7.801168	6.284480
Commercial/Industrial and Public Utility Real	9.428020	9.429268	9.089054	7.466025
General Business and Public Utility Personal	12.500000	12.500000	12.500000	11.500000
<b>Total millage by type of property</b>				
Residential/Agricultural Real	10.128325	10.126486	10.101168	8.584480
Commercial/Industrial and Public Utility Real	11.728020	11.729268	11.389054	9.766025
General Business and Public Utility Personal	14.800000	14.800000	14.800000	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

2006	2005	2004	2003	2002	2001
2.300	2.300	2.300	2.300	2.300	2.300
0.089834	0.089965	0.090087	0.097189	0.097247	0.097142
0.173551	0.172636	0.171876	0.177184	0.176666	0.176065
0.350000	0.350000	0.350000	0.350000	0.350000	0.350000
0.166835	0.167077	0.167304	0.180495	0.180601	0.180406
0.322309	0.320611	0.319198	0.329056	0.328094	0.326977
0.650000	0.650000	0.650000	0.650000	0.650000	0.650000
0.128335	0.128521	0.128696	0.138842	0.138924	0.138774
0.247930	0.246624	0.245537	0.253120	0.252380	0.251521
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.584138	0.584989	0.585784	0.631969	0.632343	0.631661
0.603953	0.600772	0.598125	0.616596	0.614795	0.612703
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.241642	1.243450	1.245140	1.343310	1.344106	1.342656
1.434940	1.427382	1.421094	1.464980	1.460700	1.455730
2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
0.620821	0.621725	0.622570	0.671655	0.672053	0.671328
0.717470	0.713691	0.710547	0.732490	0.730350	0.727865
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
0.931231	0.932587	0.933855	1.007482	1.008079	1.006992
1.076205	1.070536	1.065820	1.098735	1.095525	1.091797
1.500000	1.500000	1.500000	1.500000	1.500000	1.500000
0.310410	0.310862	0.311285	0.335827	0.336026	0.335664
0.358735	0.356845	0.355273	0.366245	0.365175	0.363932
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.317504	0.317967	0.318399	0.343502	0.343706	0.343335
0.361318	0.359415	0.357832	0.368882	0.367805	0.366553
0.500000	0.500000	0.500000	0.500000	0.500000	0.500000
0.700116	0.701136	0.702089	0.757444	0.757893	0.757076
0.818800	0.814488	0.810900	0.835943	0.833501	0.830665
1.000000	1.000000	1.000000	1.000000	1.000000	1.000000
1.951295	1.954137	1.956792	2.111072	2.112325	2.110047
2.071897	2.060985	2.051905	2.115272	2.109092	2.101915
2.500000	2.500000	2.500000	2.500000	2.500000	2.500000
7.042161	7.052416	7.062001	7.618787	7.623303	7.615081
8.187108	8.143985	8.108107	8.358503	8.334083	8.305723
11.500000	11.500000	11.500000	11.500000	11.500000	11.500000
9.342161	9.352416	9.362001	9.918787	9.923303	9.915081
10.487108	10.443985	10.408107	10.658503	10.634083	10.605723
13.800000	13.800000	13.800000	13.800000	13.800000	13.800000

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

	2010	2009	2008	2007
<b>Cities:</b>				
Martins Ferry				
Residential/Agricultural Real	5.437515	5.435046	5.432628	5.428956
Commercial/Industrial and Public Utility Real	6.107062	6.108087	5.955040	5.944709
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	8.470385	7.128866	6.392654	6.392730
Commercial/Industrial and Public Utility Real	8.707600	7.280721	6.426719	6.433676
General Business and Public Utility Personal	12.100000	12.350000	12.350000	12.350000
<b>Villages:</b>				
Flushing				
Residential/Agricultural Real	12.941534	10.976190	10.973258	10.765295
Commercial/Industrial and Public Utility Real	15.017657	15.017657	14.749968	14.585583
General Business and Public Utility Personal	15.850000	15.850000	15.850000	15.850000
Holloway				
Residential/Agricultural Real	16.997274	17.000158	17.029945	16.987439
Commercial/Industrial and Public Utility Real	17.566373	17.566373	17.364605	17.364605
General Business and Public Utility Personal	24.750000	24.750000	24.750000	24.750000
Belmont				
Residential/Agricultural Real	6.935434	7.128866	6.914911	6.918292
Commercial/Industrial and Public Utility Real	8.821813	7.280721	8.625645	8.625645
General Business and Public Utility Personal	12.550000	12.350000	12.550000	12.550000
Bethesda				
Residential/Agricultural Real	7.177754	7.174959	7.172671	6.759231
Commercial/Industrial and Public Utility Real	7.766350	7.518554	7.358099	7.229962
General Business and Public Utility Personal	10.550000	10.550000	10.550000	10.550000
Fairview				
Residential/Agricultural Real	7.145751	7.304256	7.304526	7.304526
Commercial/Industrial and Public Utility Real	5.889374	5.907850	5.907850	5.907850
General Business and Public Utility Personal	9.700000	9.700000	9.700000	9.700000
Shadyside				
Residential/Agricultural Real	10.057839	10.056026	10.043852	10.043350
Commercial/Industrial and Public Utility Real	12.972632	12.573899	12.019703	12.019703
General Business and Public Utility Personal	19.350000	19.350000	19.350000	19.350000
Bridgeport				
Residential/Agricultural Real	8.057132	8.046862	8.047337	8.045391
Commercial/Industrial and Public Utility Real	8.600615	8.570873	8.390691	8.406762
General Business and Public Utility Personal	12.750000	12.750000	12.750000	12.750000
Brookside				
Residential/Agricultural Real	7.588037	7.588037	7.588037	7.586486
Commercial/Industrial and Public Utility Real	7.611409	7.611409	7.476682	7.448618
General Business and Public Utility Personal	10.250000	10.250000	10.250000	10.250000

2006	2005	2004	2003	2002	2001
5.688011	5.684366	5.679148	5.839291	5.823579	5.831150
6.088403	6.088395	6.092167	6.159173	6.158964	6.160160
7.100000	7.100000	7.100000	7.100000	7.100000	7.100000
0.000000	0.000000	0.000000	0.000000	3.973039	3.941895
0.000000	0.000000	0.000000	0.000000	3.946708	3.947045
0.000000	0.000000	0.000000	0.000000	4.100000	4.100000
6.830870	6.831341	6.829347	7.133676	7.130310	7.119476
6.880171	6.818531	6.766733	7.028608	7.015561	7.015293
12.350000	12.350000	12.350000	12.350000	12.350000	12.350000
9.209791	9.204671	9.170180	10.712224	12.016344	11.939182
10.380591	10.380591	10.380591	11.865173	13.490307	13.652032
12.850000	12.850000	12.850000	14.850000	16.850000	16.850000
17.420896	17.416577	13.524597	13.556710	13.574008	13.562845
18.973907	18.973907	14.973907	15.890916	15.890916	15.890916
24.750000	24.750000	20.750000	20.750000	20.750000	20.750000
8.013854	8.013987	8.013841	8.152819	8.144053	8.146951
9.452402	9.428707	9.428707	9.498126	9.528129	9.456537
12.550000	12.550000	12.550000	12.550000	12.550000	12.550000
10.419537	10.419231	10.420091	11.091697	11.094120	11.095980
10.092160	10.092160	10.092160	10.373181	10.373181	10.373181
13.050000	13.050000	13.050000	13.550000	13.550000	13.550000
8.099845	8.099845	7.969884	6.977803	6.874850	6.843810
6.433398	6.433398	6.433398	7.245876	7.245876	7.245876
9.700000	9.700000	9.700000	7.700000	7.700000	7.700000
11.299385	11.296987	11.288695	11.984176	11.985032	11.955507
12.633621	12.633621	13.296331	13.802994	13.755270	13.603343
19.350000	19.350000	19.350000	19.350000	19.350000	19.350000
8.365083	8.354401	8.355896	8.543931	8.529444	8.498914
8.752892	8.718276	8.570592	9.181298	9.207743	9.200791
12.750000	12.750000	12.750000	12.750000	12.750000	12.750000
8.255790	8.255790	8.255411	8.539213	8.539199	8.532417
8.405336	8.405336	8.093290	8.353521	8.353521	8.354742
10.250000	10.250000	10.250000	10.250000	10.250000	10.250000

(Continued)

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

	2010	2009	2008	2007
<b>Yorkville</b>				
Residential/Agricultural Real	6.221689	6.221689	6.142742	6.142742
Commercial/Industrial and Public Utility Real	6.784991	6.785354	6.600250	6.594554
General Business and Public Utility Personal	9.600000	9.600000	9.600000	9.600000
<b>Bellaire</b>				
Residential/Agricultural Real	3.823938	3.823704	3.823122	3.820788
Commercial/Industrial and Public Utility Real	3.980369	3.983619	3.920057	3.920157
General Business and Public Utility Personal	4.100000	4.100000	4.100000	4.100000
<b>Morristown</b>				
Residential/Agricultural Real	3.443884	3.443528	3.452094	3.452480
Commercial/Industrial and Public Utility Real	4.241550	4.241550	4.163654	4.163654
General Business and Public Utility Personal	6.050000	6.050000	6.050000	6.050000
<b>Barnesville</b>				
Residential/Agricultural Real	3.999741	4.000000	3.780170	3.779691
Commercial/Industrial and Public Utility Real	4.000000	4.000000	3.837378	3.838650
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
<b>Wilson</b>				
Residential/Agricultural Real	4.870305	4.875145	4.821710	4.821710
Commercial/Industrial and Public Utility Real	4.055590	4.148890	4.148890	4.148890
General Business and Public Utility Personal	6.400000	6.400000	6.400000	6.400000
<b>Powhatan Point</b>				
Residential/Agricultural Real	5.504320	5.499425	5.499020	5.499020
Commercial/Industrial and Public Utility Real	7.113710	7.115940	6.945670	6.941425
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	3.955398	3.956136	3.983240	3.984416
Commercial/Industrial and Public Utility Real	4.401710	4.401942	4.353154	4.353154
General Business and Public Utility Personal	4.700000	4.700000	4.700000	4.700000
<b>Goshen (080)</b>				
Residential/Agricultural Real	5.882132	5.885334	6.059044	6.060137
Commercial/Industrial and Public Utility Real	7.600213	7.634125	7.510273	7.516773
General Business and Public Utility Personal	8.800000	8.800000	8.800000	8.800000
<b>Kirkwood (120)</b>				
Residential/Agricultural Real	4.506017	4.507805	4.529461	4.527050
Commercial/Industrial and Public Utility Real	5.059420	5.059472	5.047188	4.996250
General Business and Public Utility Personal	5.250000	5.250000	5.250000	5.250000



2006	2005	2004	2003	2002	2001
6.653454	5.627091	5.627091	5.743771	5.743965	5.737420
7.749468	6.650035	6.650035	6.702037	6.664680	6.653285
9.600000	8.700000	8.700000	8.700000	8.700000	8.700000
0.000000	0.000000	0.000000	0.000000	3.973039	3.971895
0.000000	0.000000	0.000000	0.000000	3.946708	3.947045
0.000000	0.000000	0.000000	0.000000	4.100000	4.100000
3.886914	3.887934	3.889180	3.959446	3.959446	3.960262
4.823272	4.823418	4.823418	4.845380	4.845380	4.845380
6.050000	6.050000	6.050000	6.050000	6.050000	6.050000
3.815403	3.815579	3.815195	3.840436	3.840421	3.840146
3.896584	3.896265	3.892852	3.898134	3.897490	3.895850
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
5.123930	5.123930	5.382045	5.664055	5.664055	5.940395
4.359305	4.359305	6.158185	6.202690	6.202690	6.400000
6.400000	6.400000	6.400000	6.400000	6.400000	6.400000
6.005415	6.002885	6.001680	6.290460	6.290100	6.280380
7.478790	7.477050	7.477050	7.484835	7.593520	7.517810
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
4.225612	4.224604	4.230372	4.381332	4.382636	4.373102
4.510742	4.510742	4.510742	4.517846	4.517846	4.518752
4.700000	4.700000	4.700000	4.700000	4.700000	4.700000
6.798417	6.837190	6.880719	5.790979	3.810142	3.805301
8.143878	8.143878	8.143878	6.673053	4.682478	4.689712
8.800000	8.800000	8.800000	7.300000	5.300000	5.300000
4.669248	4.666645	4.677732	4.766096	4.767609	4.759734
5.057697	5.057697	5.057697	5.064348	5.064348	5.064348
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

	2010	2009	2008	2007
<b>Mead (140)</b>				
Residential/Agricultural Real	4.389380	3.290269	3.306660	2.906452
Commercial/Industrial and Public Utility Real	4.400000	3.923769	3.871064	3.871477
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
<b>Pease (185)</b>				
Residential/Agricultural Real	3.111285	3.110078	3.114856	3.134630
Commercial/Industrial and Public Utility Real	3.310426	3.303913	3.262257	3.266348
General Business and Public Utility Personal	3.600000	3.600000	3.600000	3.600000
<b>Pultney (260)</b>				
Residential/Agricultural Real	4.578404	4.576870	4.587328	4.587328
Commercial/Industrial and Public Utility Real	5.218102	5.222382	5.046858	5.016858
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	7.675359	7.653145	7.817706	7.087016
Commercial/Industrial and Public Utility Real	9.065274	9.008992	8.805922	8.511676
General Business and Public Utility Personal	9.600000	9.600000	9.600000	9.600000
<b>Somerset (370)</b>				
Residential/Agricultural Real	4.491797	4.493094	4.525415	4.526719
Commercial/Industrial and Public Utility Real	5.353516	5.353516	5.337172	5.337172
General Business and Public Utility Personal	6.100000	6.100000	6.100000	6.100000
<b>Union (380)</b>				
Residential/Agricultural Real	4.998185	4.989677	5.037409	5.043186
Commercial/Industrial and Public Utility Real	5.052592	5.061676	4.977005	4.983641
General Business and Public Utility Personal	7.200000	7.200000	7.200000	7.200000
<b>Warren (410)</b>				
Residential/Agricultural Real	4.737475	4.739612	4.080170	3.647482
Commercial/Industrial and Public Utility Real	4.699157	4.800000	4.137378	4.128092
General Business and Public Utility Personal	4.800000	4.800000	4.300000	4.800000
<b>York (520)</b>				
Residential/Agricultural Real	4.165097	4.163682	4.198042	4.199192
Commercial/Industrial and Public Utility Real	4.833707	4.861605	4.799072	4.795227
General Business and Public Utility Personal	5.300000	5.300000	5.300000	5.300000
<b>Washington (430)</b>				
Residential/Agricultural Real	3.579104	3.578846	3.610455	3.612214
Commercial/Industrial and Public Utility Real	4.060994	4.064562	4.029317	4.029317
General Business and Public Utility Personal	4.400000	4.400000	4.400000	4.400000
<b>Wayne (450)</b>				
Residential/Agricultural Real	3.503100	3.503072	3.533377	3.534168
Commercial/Industrial and Public Utility Real	4.692784	4.692784	4.627818	4.622411
General Business and Public Utility Personal	5.000000	5.000000	5.000000	5.000000
<b>Wheeling (490)</b>				
Residential/Agricultural Real	4.384712	4.384182	3.942044	3.943727
Commercial/Industrial and Public Utility Real	5.171548	5.168853	4.885364	4.872712
General Business and Public Utility Personal	6.150000	6.150000	6.150000	6.150000

2006	2005	2004	2003	2002	2001
3.030180	3.032809	3.035322	3.095922	3.095931	3.092772
3.889254	3.889254	3.889254	3.890555	3.889927	3.889926
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
2.258781	2.258725	2.258787	2.272068	2.271942	2.271247
2.305464	2.304228	2.304279	2.306640	2.306688	2.295244
2.600000	2.600000	2.600000	2.600000	2.600000	2.600000
4.964962	4.968636	4.970164	5.159875	5.158125	5.146310
5.412338	5.427609	5.445543	5.521547	5.521547	5.270867
7.550000	7.550000	7.550000	7.550000	7.550000	7.550000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
7.938231	7.930236	7.937423	6.478510	6.483273	6.476124
9.049529	9.049529	9.049529	7.061364	7.061364	7.061364
9.600000	9.600000	9.600000	7.600000	7.600000	7.600000
4.645190	4.648599	4.652657	4.739612	4.740378	4.742924
5.347091	5.347091	5.347091	5.350753	5.351572	5.348811
6.100000	6.100000	6.100000	6.100000	6.100000	6.100000
5.389331	5.406307	5.411756	3.428178	5.691920	5.697922
5.518315	5.518353	5.522225	5.584007	5.585435	5.587979
7.200000	7.200000	7.200000	7.200000	7.200000	7.200000
3.801727	3.816897	3.816475	3.993917	3.997527	4.006215
4.394525	4.394525	4.394525	4.401777	4.378117	4.377840
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
6.505222	6.514474	6.515554	6.602209	4.603760	4.590590
7.027699	7.030299	7.031586	7.061295	5.061295	5.019160
7.300000	7.300000	7.300000	7.300000	5.300000	5.300000
3.751234	3.750471	3.776652	3.829735	3.833213	3.835266
4.124666	4.124710	4.124718	4.130387	4.130387	4.130387
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
3.635274	3.639836	3.645849	3.693971	3.700038	3.710361
4.784761	4.784761	4.784761	4.850203	4.850203	4.850203
5.000000	5.000000	5.000000	5.000000	5.000000	5.000000
4.130079	4.137009	4.140880	4.296173	4.297933	4.313620
5.224212	5.224212	5.224212	5.285023	5.280886	5.275457
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

	2010	2009	2008	2007
<b>Special Districts:</b>				
<b>Barton Crescent Fire District #5 (005)</b>				
Residential/Agricultural Real	2.229632	2.133096	2.158080	2.161776
Commercial/Industrial and Public Utility Real	2.167880	2.167880	2.092240	2.023060
General Business and Public Utility Personal	4.000000	4.000000	4.000000	4.000000
<b>Eastern Ohio Regional Transit (015)</b>				
Residential/Agricultural Real	1.776458	1.775334	1.764706	1.763142
Commercial/Industrial and Public Utility Real	1.938354	1.925126	1.831152	1.829106
General Business and Public Utility Personal	2.000000	2.000000	2.000000	2.000000
<b>Hill-Valley Fire Department #3 (018)</b>				
Residential/Agricultural Real	3.848860	3.855713	3.898524	3.905070
Commercial/Industrial and Public Utility Real	4.715116	4.715116	4.551482	4.551482
General Business and Public Utility Personal	5.500000	5.500000	5.500000	5.500000
<b>Colerain-Pease Fire District #1 (015)</b>				
Residential/Agricultural Real	1.665636	1.664247	1.660551	1.660764
Commercial/Industrial and Public Utility Real	1.773831	1.733055	1.667850	1.667856
General Business and Public Utility Personal	3.000000	3.000000	3.000000	3.000000
<b>Pease Township Fire District #2 (197)</b>				
Residential/Agricultural Real	4.280862	4.271332	4.307078	4.762736
Commercial/Industrial and Public Utility Real	3.867930	3.867930	3.767820	4.606819
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	2.579722	2.581154	2.597036	2.601247
Commercial/Industrial and Public Utility Real	3.320193	3.311585	3.169097	3.144811
General Business and Public Utility Personal	5.000000	5.000000	5.000000	5.000000
<b>Pease-Brookside Fire District #6 (235)</b>				
Residential/Agricultural Real	2.561492	2.561492	2.543552	2.551428
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	0.512855	0.513080	0.495334	1.289595
Commercial/Industrial and Public Utility Real	0.559404	0.559662	0.539997	1.318160
General Business and Public Utility Personal	1.000000	1.000000	1.000000	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	1.457424	1.457446	1.455259	1.455345
Commercial/Industrial and Public Utility Real	1.480050	1.480047	1.480192	1.480038
General Business and Public Utility Personal	1.500000	1.500000	1.500000	1.500000

2006	2005	2004	2003	2002	2001
2.460132	2.456636	2.455120	2.673448	2.674672	2.666140
2.402976	2.402976	2.385820	2.417108	2.418004	2.418004
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
2.000000	1.045354	1.044463	1.112020	1.110885	1.108104
2.000000	1.137210	1.135063	1.170577	1.162128	1.147983
2.000000	1.500000	1.500000	1.500000	1.500000	1.500000
1.932912	1.937781	1.939881	2.091897	2.089377	2.078862
2.199093	2.168970	2.076939	2.066778	2.667900	2.058732
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
1.867986	1.864719	1.865028	2.021811	2.018361	2.014164
1.724814	1.700817	1.667364	1.686480	1.686876	1.605582
3.000000	3.000000	3.000000	3.000000	3.000000	3.000000
4.962850	4.967381	4.973898	3.383787	3.383809	3.367729
4.714948	4.714948	4.714948	2.790151	2.783724	2.690938
6.500000	6.500000	6.500000	4.500000	4.500000	4.500000
2.925707	2.928314	2.933183	3.167649	3.173430	3.174242
3.384519	3.353395	3.330444	3.472661	3.469732	3.475071
5.000000	5.000000	5.000000	5.000000	5.000000	5.000000
3.020636	3.020636	3.020636	3.279760	3.279760	3.281064
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
1.504479	1.505718	1.505518	0.624098	0.624442	0.622889
1.646936	1.647010	1.647010	0.692154	0.692663	0.680744
2.000000	2.000000	2.000000	1.000000	1.000000	1.000000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
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

	2010	2009	2008	2007
<b>School Districts:</b>				
Bridgeport Exempted Village (005)				
Residential/Agricultural Real	29.872439	26.274579	26.214345	26.237918
Commercial/Industrial and Public Utility Real	33.067928	29.809810	28.993441	28.991316
General Business and Public Utility Personal	46.300000	44.300000	44.210000	44.210000
Martins Ferry City (020)				
Residential/Agricultural Real	26.859708	26.847454	26.871091	26.851081
Commercial/Industrial and Public Utility Real	32.836522	32.843309	31.715215	31.673697
General Business and Public Utility Personal	43.090000	43.090000	43.090000	43.090000
St. Clairsville-Richland City (030)				
Residential/Agricultural Real	22.500008	22.500011	22.500008	22.500012
Commercial/Industrial and Public Utility Real	23.339587	23.297306	22.617598	22.500011
General Business and Public Utility Personal	34.750000	34.750000	34.750000	34.750000
Barnesville Exempted Village (040)				
Residential/Agricultural Real	23.237903	23.254244	23.582371	24.083239
Commercial/Industrial and Public Utility Real	28.632254	28.406581	26.722696	27.275162
General Business and Public Utility Personal	43.500000	43.500000	43.500000	43.950000
Union Local (050)				
Residential/Agricultural Real	23.399221	23.373257	23.408340	23.674773
Commercial/Industrial and Public Utility Real	24.093050	24.015325	23.425498	23.675900
General Business and Public Utility Personal	31.250000	31.250000	31.250000	31.500000
Bellaire Local (140)				
Residential/Agricultural Real	25.667435	25.654364	25.738764	25.711385
Commercial/Industrial and Public Utility Real	27.736394	27.796088	26.453188	26.454849
General Business and Public Utility Personal	34.500000	34.500000	34.500000	34.500000
Shadyside Local (150)				
Residential/Agricultural Real	23.011033	23.003147	28.536473	28.531690
Commercial/Industrial and Public Utility Real	28.456034	28.216535	32.054432	32.057489
General Business and Public Utility Personal	36.950000	36.950000	42.450000	42.450000
Switzerland of Ohio Local (160)				
Residential/Agricultural Real	29.633690	29.723148	21.541319	21.549103
Commercial/Industrial and Public Utility Real	44.888100	42.179387	33.661151	37.373611
General Business and Public Utility Personal	46.090000	46.090000	37.900000	37.900000
Buckeye Local (205)				
Residential/Agricultural Real	20.875887	22.982274	22.500021	22.900013
Commercial/Industrial and Public Utility Real	22.087515	24.110838	23.896924	24.270558
General Business and Public Utility Personal	27.900000	30.000000	30.000000	30.400000
Harrison Hills City (490)				
Residential/Agricultural Real	21.493940	21.495232	21.495761	21.703506
Commercial/Industrial and Public Utility Real	25.191162	25.236440	24.558894	24.951337
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

2006	2005	2004	2003	2002	2001
28.210010	29.045958	23.372797	24.702666	24.685352	24.617692
30.394261	31.052256	24.817732	25.832206	25.865497	25.276128
44.210000	45.070000	39.400000	39.400000	39.400000	39.400000
27.019080	27.021442	21.420464	22.583458	22.560444	22.510512
32.805962	32.780628	27.140185	27.588863	27.587440	27.582170
43.090000	43.090000	37.500000	37.500000	37.500000	37.500000
22.940014	22.940009	22.940004	22.940007	22.940011	20.000010
23.182223	23.042968	22.940014	22.952797	22.940020	20.000004
35.190000	35.190000	35.190000	35.190000	35.190000	32.250000
26.743200	26.819932	26.852758	29.217003	29.231215	29.271588
30.541268	30.527803	30.383404	31.081233	31.016469	30.944443
44.200000	44.200000	44.200000	44.650000	44.650000	44.650000
24.102624	24.304574	24.305843	24.748650	24.749932	24.750014
24.139248	24.338684	42.338985	24.745972	24.746233	24.750014
31.900000	32.100000	32.100000	32.500000	32.500000	32.500000
26.000916	26.004013	26.005611	26.566482	26.546803	26.490514
27.219424	27.228526	27.204900	27.675203	27.084678	26.823607
34.500000	34.500000	34.500000	34.830000	34.830000	34.830000
23.563348	23.559776	23.550130	23.829267	23.831700	23.779813
27.268751	27.268751	27.710408	28.033636	27.993635	27.919825
36.950000	36.950000	36.950000	36.950000	36.950000	36.950000
21.677326	21.678940	21.914014	21.944731	21.945239	22.607034
30.632730	30.491777	31.112254	31.274726	31.310626	31.571072
37.900000	37.900000	37.900000	37.900000	37.900000	37.900000
22.900011	22.900011	22.900005	23.100009	23.060204	23.000014
25.821503	25.833183	25.808799	26.359866	26.267135	26.161155
30.400000	30.400000	30.400000	30.600000	30.500000	30.500000
21.694215	21.993375	21.999375	22.004996	23.170028	23.140362
24.942389	26.375080	26.378926	26.453550	27.405190	27.393116
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 (3)	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
2010	\$14,462,712	\$13,594,949	94.00%	\$287,693	\$13,882,642	95.99%
2009	14,188,972	13,086,957	92.23%	339,677	13,426,634	94.63%
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%

(1) Includes Homestead/Rollback taxes assessed locally, but distributed through the State and reported as Intergovernmental revenue.

(2) The County does not identify delinquent tax collections by tax year.

(3) Includes all property taxes levied for the County's share only.

**Source:** Belmont County Auditors Office



**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
2010	\$181,620	\$98,372	54.16%	\$94,555	\$192,927	106.23%
2009	220,462	192,323	87.24%	42,416	234,739	106.48%
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%

(1) The County does not identify delinquent tax collections by tax year.

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 Auditor*

**Belmont County, Ohio**

*Principal Taxpayers*

*Real Estate Tax*

*2010 and 2006 (1)*

<u>Name of Taxpayer</u>	2010	
	<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
Ohio Power Company	\$34,053,130	3.54%
First Energy Generation Corp	26,912,560	2.80%
Ohio Valley Mall Company	24,730,880	2.57%
THF St Clairsville Development	15,871,710	1.65%
East Ohio Gas	4,874,840	0.51%
Ohio Coatings Company	4,675,760	0.49%
South Central Power Company	3,022,500	0.31%
Zandex Inc.	2,501,870	0.26%
Columbia Gas of Ohio Inc.	2,450,830	0.25%
Hillandale Home Builders Inc.	2,449,190	0.25%
Totals	<u>\$121,543,270</u>	<u>12.62%</u>
Total Assessed Valuation	<u>\$962,805,950</u>	

<u>Name of Taxpayer</u>	2006	
	<u>Assessed Value</u>	<u>Percent of Real Property Assessed Value</u>
Ohio Power Company	\$29,555,830	3.69%
First Energy Generation Corp	25,926,990	3.23%
Ohio Valley Mall Company	25,602,740	3.19%
THF St Clairsville Development	7,642,570	0.95%
Ohio Bell Telephone	5,511,020	0.69%
Ohio Coatings	5,117,510	0.64%
South Central Power	4,307,030	0.54%
East Ohio Gas	3,498,370	0.44%
American Energy Corp	3,172,040	0.40%
Zandex Inc.	2,995,060	0.37%
Totals	<u>\$113,329,160</u>	<u>14.13%</u>
Total Assessed Valuation	<u>\$801,971,470</u>	

(1) The amounts presented represent the assessed values upon which 2010 and 2006 collections were based.

**Source :** Belmont County Auditor

**Belmont County, Ohio**  
*Taxable Sales By Industry (Category)*  
*Last Four Years (1)*

Industry (Category)	December 31, 2010		December 31, 2009		December 31, 2008		December 31, 2007	
	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry	Percent Share of Collections	Collections by Industry
Mining	0.97%	\$109,378	0.00%	\$0	0.00%	\$0	0.00%	\$0
Utilities (excluding telecommunications)	0.67%	75,368	1.03%	91,853	1.03%	111,695	0.53%	60,885
Construction	0.20%	22,052	0.21%	21,315	0.21%	23,140	0.12%	13,778
Manufacturing	3.80%	428,524	3.09%	595,708	3.09%	335,582	1.26%	145,418
Wholesale Trade	1.08%	122,156	1.32%	132,556	1.32%	145,560	0.95%	109,529
Motor Vehicle and Parts Dealers	18.41%	2,076,549	18.92%	1,915,675	18.92%	2,052,843	18.31%	2,120,932
Furniture and Home Furnishings Stores	1.43%	161,735	0.99%	97,076	0.99%	107,739	1.08%	124,638
Electronic and Appliance Stores	0.67%	75,929	2.40%	123,295	2.40%	260,151	2.65%	307,285
Building Material and Garden Equipment & Supplies	7.24%	816,943	7.53%	775,013	7.53%	816,464	7.82%	905,456
Food and Beverage Stores	5.84%	658,198	5.61%	667,029	5.61%	608,431	5.04%	583,437
Health and Personal Care Stores	1.54%	174,072	1.76%	187,975	1.76%	190,912	1.54%	179,052
Gasoline Stations	1.24%	139,424	1.26%	140,417	1.26%	136,279	1.44%	167,152
Clothing and Clothing Accessories Stores	4.52%	509,408	4.72%	493,378	4.72%	512,290	5.20%	601,969
Sporting Goods, Hobby, Book, and Music Stores	2.95%	332,920	2.74%	320,300	2.74%	296,900	2.66%	307,756
General Merchandise Stores	16.23%	1,830,007	16.58%	1,818,310	16.58%	1,796,950	19.02%	2,203,776
Miscellaneous Store Retailers	7.42%	837,256	8.83%	914,042	8.83%	957,943	9.20%	1,065,512
Nonstore Retailers	1.46%	164,683	1.67%	164,906	1.67%	181,102	1.75%	202,195
Transportation and Warehousing	0.13%	14,852	0.12%	15,047	0.12%	12,516	0.11%	12,378
Information (including telecommunications)	6.02%	679,281	5.93%	641,980	5.93%	643,265	5.11%	592,003
Finance and Insurance	3.92%	441,601	0.19%	115,691	0.19%	20,757	0.19%	21,853
Real Estate, and Rental & Leasing of Property	1.96%	221,436	1.91%	195,169	1.91%	207,181	2.01%	232,416
Professional, Scientific and Technical Services	0.33%	37,473	0.31%	27,417	0.31%	33,684	0.21%	23,692
Management of Companies (Holding Companies)	0.02%	2,775	0.00%	0	0.00%	0	0.00%	0
Administrative & Support Services, and Waste Management & Remediation Services	1.12%	125,994	1.12%	118,467	1.12%	121,888	0.95%	110,129
Education, Health Care and Social Assistance	0.03%	3,229	0.03%	2,959	0.03%	3,485	0.02%	2,721
Arts, Entertainment, and Recreation	0.06%	6,788	0.19%	8,252	0.19%	20,373	0.05%	6,208
Accommodation and Food Services	8.19%	923,831	7.48%	846,010	7.48%	811,070	7.62%	883,228
Other Services	2.18%	245,889	2.05%	219,574	2.05%	222,596	1.98%	229,591
Unclassified	0.36%	40,646	2.01%	130,900	2.01%	217,899	3.21%	372,356
<b>Total</b>	<b>100.00%</b>	<b>\$11,278,397</b>	<b>100.00%</b>	<b>\$10,780,314</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%		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 four 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
2010	\$7,741,891	\$0	\$0	\$168,466	\$133,333	\$6,294,000	\$9,303,249
2009	8,296,642	0	0	200,040	111,465	6,412,000	9,628,695
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

**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
\$170,949	\$1,800,000	\$0	\$25,611,888	0.73%	1.26%	\$364
161,976	1,800,000	0	26,610,818	0.85%	1.31%	391
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

**Belmont County, Ohio**  
*Ratio of General Bonded Debt  
to Estimated Actual Value and Debt per Capita  
Last Ten Years*

<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>
2010	70,400	\$3,515,527,903	\$17,045,140	0.48%	\$242
2009	68,066	3,121,318,566	17,925,337	0.57%	263
2008	67,975	3,498,637,709	19,312,635	0.55%	284
2007	67,908	3,411,157,327	20,456,817	0.60%	301
2006	68,771	3,023,552,356	13,064,721	0.43%	190
2005	69,089	2,951,698,130	7,007,185	0.24%	101
2004	69,444	2,902,569,442	7,501,965	0.26%	108
2003	69,567	2,731,604,246	8,255,691	0.30%	119
2002	69,843	2,737,157,366	9,242,142	0.34%	132
2001	69,602	2,868,104,549	9,972,798	0.35%	143

**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*

	2010	2009	2008	2007
Tax Valuation	<u>\$1,126,600,590</u>	<u>\$1,027,362,090</u>	<u>\$1,040,769,950</u>	<u>\$1,056,374,248</u>
Debt Limit (1)	<u>26,665,015</u>	<u>24,184,052</u>	<u>24,519,249</u>	<u>24,909,356</u>
Total Outstanding Debt:				
General Obligation Bonds	16,845,000	17,710,000	19,090,000	20,220,000
Rural Industrial Park Loan	168,466	200,040	230,378	257,144
Mortgage Revenue Bonds Payable	6,294,000	6,412,000	6,525,000	6,631,000
OWDA Loans	170,949	161,976	21,297	25,092
Notes Payable	<u>1,925,000</u>	<u>2,255,000</u>	<u>2,760,000</u>	<u>4,990,000</u>
Total	<u>25,403,415</u>	<u>26,739,016</u>	<u>28,626,675</u>	<u>32,123,236</u>
Exemptions:				
General Obligation Bonds for Jail Construction	3,375,000	3,750,000	4,115,000	4,465,000
General Obligation Bonds for Eastern Division Court	965,000	1,005,000	1,045,000	1,085,000
General Obligation Bonds Payable from Rental Revenues	1,275,000	1,330,000	1,380,000	1,430,000
General Obligation Bonds Payable from Motor Vehicles License and Gas Tax	2,010,000	2,085,000	0	0
General Obligation Bonds Payable from Enterprise Revenues	9,220,000	9,540,000	12,550,000	13,240,000
General Obligation Bonds Payable from Court Fines and Fees	0	0	0	0
Rural Industrial Park Loan Payable from Sale of Land	168,466	200,040	230,378	257,144
Mortgage Revenue Bonds Payable from Enterprise Revenue	6,294,000	6,412,000	6,525,000	6,631,000
OWDA Loans Payable from Enterprise Fund Revenue	170,949	161,976	21,297	25,092
County Engineer Building Improvement Notes Payable	0	0	0	640,000
Emergency Operations Center Notes Payable	0	0	480,000	270,000
Common Pleas Court Computer Notes Payable	0	0	0	80,000
Satellite Building Notes Payable	0	0	0	0
Public Assistance Notes Payable	125,000	155,000	180,000	200,000
Road and Bridge Improvement Repair Notes Payable	0	0	0	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>1,800,000</u>	<u>2,100,000</u>	<u>2,100,000</u>	<u>1,800,000</u>
Total Self-Supporting Debt	<u>25,403,415</u>	<u>26,739,016</u>	<u>28,626,675</u>	<u>32,123,236</u>
Amount of Debt Subject to Limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Legal Debt Margin	<u>\$26,665,015</u>	<u>\$24,184,052</u>	<u>\$24,519,249</u>	<u>\$24,909,356</u>
Legal Debt Margin as a Percentage of the Debt Limit	100.00%	100.00%	100.00%	100.00%
Unvoted Debt Limit (2)	\$11,266,006	\$10,273,621	\$10,407,700	\$10,563,742
Less:				
Amount of Debt Subject to Limit	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Unvoted Legal Debt Margin	<u>\$11,266,006</u>	<u>\$10,273,621</u>	<u>\$10,407,700</u>	<u>\$10,563,742</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:  
 \$6,000,000 plus two and one-half percent of the amount of 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



2006	2005	2004	2003	2002	2001
<u>\$957,083,086</u>	<u>\$963,027,741</u>	<u>\$947,559,269</u>	<u>\$887,700,390</u>	<u>\$887,072,850</u>	<u>\$918,304,500</u>
<u>22,427,077</u>	<u>20,676,821</u>	<u>22,575,694</u>	<u>22,188,982</u>	<u>20,676,821</u>	<u>20,457,613</u>
12,875,000	7,020,000	7,835,000	8,615,000	9,242,142	9,972,798
285,246	314,451	400,000	400,000	400,000	400,000
6,732,000	6,828,000	6,919,000	7,346,000	7,491,000	7,778,000
28,597	31,835	34,826	37,589	40,140	42,497
<u>12,785,000</u>	<u>14,790,000</u>	<u>13,605,000</u>	<u>12,530,000</u>	<u>11,860,000</u>	<u>11,355,000</u>
<u>32,705,843</u>	<u>28,984,286</u>	<u>28,793,826</u>	<u>28,928,589</u>	<u>29,033,282</u>	<u>29,548,295</u>
4,800,000	2,945,000	3,175,000	3,395,000	3,545,000	3,740,000
1,120,000	0	0	0	0	0
1,480,000	160,000	310,000	460,000	575,000	705,000
0	0	0	0	0	0
5,475,000	3,915,000	4,350,000	4,760,000	5,105,000	5,475,000
0	0	0	0	17,142	52,798
285,246	314,451	400,000	400,000	400,000	400,000
6,732,000	6,828,000	6,919,000	7,346,000	7,491,000	7,778,000
28,597	31,835	34,826	37,589	40,140	42,497
800,000	960,000	1,120,000	1,280,000	1,440,000	1,600,000
300,000	300,000	0	0	0	0
85,000	120,000	105,000	115,000	125,000	250,000
0	1,480,000	1,485,000	1,500,000	1,500,000	1,500,000
0	0	0	0	0	0
2,000,000	2,000,000	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
0	0	0	3,575,000	3,695,000	4,705,000
<u>9,600,000</u>	<u>9,930,000</u>	<u>10,355,000</u>	<u>5,500,000</u>	<u>4,600,000</u>	<u>2,800,000</u>
<u>32,705,843</u>	<u>28,984,286</u>	<u>28,793,826</u>	<u>28,928,589</u>	<u>29,033,282</u>	<u>29,548,295</u>
0	0	0	0	0	0
<u>\$22,427,077</u>	<u>\$20,676,821</u>	<u>\$22,575,694</u>	<u>\$22,188,982</u>	<u>\$20,676,821</u>	<u>\$20,457,613</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
<u>\$9,570,831</u>	<u>\$9,630,277</u>	<u>\$9,475,593</u>	<u>\$8,877,004</u>	<u>\$8,870,729</u>	<u>\$9,183,045</u>
0	0	0	0	0	0
<u>\$9,570,831</u>	<u>\$9,630,277</u>	<u>\$9,475,593</u>	<u>\$8,877,004</u>	<u>\$8,870,729</u>	<u>\$9,183,045</u>
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

**Belmont County, Ohio**  
*Pledged Revenue Coverage - Sanitary Sewer District 1*  
*Last Ten Years*

Mortgage Revenue Bonds						
Year	Water Service Charges (1)	Less: Operating Expenses (2)	Net Available Revenue	Debt Service (3)		Coverage
				Principal	Interest	
2010 (4)	N/A	N/A	N/A	N/A	N/A	N/A
2009 (4)	N/A	N/A	N/A	N/A	N/A	N/A
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

- (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	
2010	\$2,892,825	\$2,379,830	\$512,995	\$118,000	\$333,260	1.14
2009	2,843,029	2,202,268	640,761	113,000	339,181	1.42
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

- (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*

Year	Population (1)	Personal Income (2),(4) (in thousands)	Per Capita Personal Income (4)	Unemployment Rate (3)
2010	70,400	\$2,031,580,000	\$28,858	9.10%
2009	68,066	2,025,948,000	29,764	10.01%
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%

**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 Ten Years Ago*

Employer	Nature of Business	2010	
		Number of Employees	Percentage of Total Employment
Belmont County Government	Public Service	749	2.35%
East Ohio Regional Hospital	Health Care	632	1.98%
Belmont Community Hospital	Health Care	445	1.40%
Barnesville Hospital Association	Health Care	415	1.30%
Wheeling-Pittsburgh Steel Corporation	Manufacturing	354	1.11%
State of Ohio	Public Service	296	0.93%
American Energy Corporation	Utility	235	0.74%
Wal-Mart Stores Inc.	Retail	210	0.66%
Kroger Company	Retail	186	0.58%
Ohio Valley Coal Co.	Mining	184	0.58%
<b>Total</b>		<b>3,706</b>	<b>11.63%</b>
<b>Total Employment within the County</b>		<b>31,858</b>	

Employer	Nature of Business	2001	
		Number of Employees	Percentage of Total Employment
Belmont County Government	Public Service	917	3.04%
Wheeling-Pittsburgh Steel Corporation	Manufacturing	598	1.98%
East Ohio Regional Hospital	Health Care	482	1.60%
Belmont Community Hospital	Health Care	436	1.44%
Barnesville Hospital Association	Health Care	306	1.01%
State of Ohio	Public Service	246	0.82%
Kroger Company	Retail	196	0.65%
American Energy Corporation	Utility	190	0.63%
Ohio Valley Coal Co.	Mining	175	0.58%
Motor Panels Stamping	Manufactured	70	0.23%
<b>Total</b>		<b>3,616</b>	<b>11.98%</b>
<b>Total Employment within the County</b>		<b>30,184</b>	

**Sources:** Belmont County Auditor's Office

**Belmont County, Ohio**  
County Government Employees by Function/Activity  
Last Ten Years

	2010	2009	2008	2007
<b>General Government</b>				
<b>Legislative and Executive</b>				
Commissioners	26	25	24	23
Auditor	25	26	27	27
Treasurer	9	8	7	8
Prosecuting Attorney	17	17	17	16
Board of Elections	22	20	18	15
Recorder	7	7	7	7
Buildings and Grounds	12	12	11	10
Dog and Kennel	4	4	4	4
<b>Judicial</b>				
Common Pleas Court	18	17	17	16
Probate Court	7	6	6	6
Juvenile Court	20	20	20	20
County Courts	17	17	18	18
Clerk of Courts	5	6	8	8
Public Defender	4	5	5	6
Domestic Relations	6	6	6	6
Law Library	1	1	1	1
<b>Public Safety</b>				
Sheriff	62	57	88	82
Probation	22	22	22	22
Emergency 911	16	16	16	16
Disaster Services	7	7	7	7
Coroner	3	3	3	3
District Detention Home/Oakview	55	55	55	56
<b>Public Works</b>				
Engineer	54	55	56	62
Building Department	6	6	6	6
Sewer District and Sewer District	35	34	34	34
Recycling	0	0	0	0
<b>Health</b>				
Developmental Disabilities	108	108	111	112
Alcohol, Drug Abuse and Mental Health	5	5	5	5
County Home	0	0	108	111
Health Department	17	17	17	18
<b>Human Services</b>				
Jobs and Family Services	116	184	242	248
Children's Services	18	20	23	23
Child Support Enforcement Agency	10	12	13	13
Veteran Services	8	7	6	6
<b>Conservation and Recreation</b>				
Soil and Water Conservation	5	5	4	4
Community and Economic Development	2	2	3	3
<b>Total</b>	<u>749</u>	<u>812</u>	<u>1,015</u>	<u>1,022</u>

**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.

**Source:** Belmont County Auditor's Office

2006	2005	2004	2003	2002	2001
22	20	23	29	27	24
27	24	26	28	26	23
7	7	8	7	8	8
16	18	17	11	11	11
10	12	11	9	9	10
7	6	7	7	7	6
8	7	8	9	8	8
4	4	4	6	6	7
15	16	14	13	13	12
6	6	6	7	7	7
19	20	23	25	24	16
18	15	15	19	16	14
8	9	9	8	8	8
6	6	6	6	6	6
4	3	3	3	4	3
1	1	1	1	2	2
76	88	79	80	78	77
20	19	18	19	17	16
17	15	19	16	17	18
7	5	3	3	3	2
4	3	3	3	3	3
56	55	59	59	60	68
59	54	60	53	63	62
6	6	5	5	6	7
34	33	33	35	34	33
4	4	4	4	2	2
111	119	115	114	113	110
5	5	5	5	5	5
113	110	109	121	112	108
19	18	15	16	14	14
255	180	204	221	246	180
25	24	22	23	23	21
14	14	14	17	17	15
6	5	4	4	4	4
4	5	4	4	4	4
3	3	3	3	3	3
<u>1,016</u>	<u>939</u>	<u>959</u>	<u>993</u>	<u>1,006</u>	<u>917</u>

**Belmont County, Ohio**  
 Capital Asset Statistics by Function/Activity  
 Last Ten Years

	2010	2009	2008	2007	2006
General Government					
Legislative and Executive					
Commissioners					
Administrative office space (sq. ft.)	8,025	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	1,650	1,650
Voting Machines	238	238	238	238	238
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	3	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	2	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	136	136	72	72
Number of patrol vehicles	58	54	52	50	47
Probation					
Administrative office space	660	660	660	660	660
Disaster Services					
Number of emergency response vehicles	9	8	7	6	4
Public Works					
Engineer					
Centerline miles of roads	508	508	508	508	508
Number of bridges	129	116	108	106	107
Number of culverts	259	252	252	252	252
Number of traffic signs	4,600	4,580	4,580	4,580	4,560
Number of vehicles	62	60	58	56	54



2005	2004	2003	2002	2001
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
238	224	224	224	224
3,248	3,248	3,248	3,248	3,248
2,420	2,420	2,420	2,420	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	288	288
3,980	3,980	3,980	3,980	3,980
72	72	72	72	72
45	43	39	40	40
660	660	660	660	660
4	4	4	4	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
54	54	52	52	53

(Continued)

**Belmont County, Ohio**  
 Capital Asset Statistics by Function/Activity (Continued)  
 Last Ten Years

	2010	2009	2008	2007	2006
<b>Sewer District</b>					
Number of treatment facilities	2	2	2	2	2
Number of pumping stations	33	33	33	33	33
Miles of sewer lines	91	91	91	90	90
<b>Water District</b>					
Number of treatment facilities	1	1	1	1	1
Miles of sewer lines	542	540	540	540	540
<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	18	18	16	16	16
<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	6
<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	1,200	384	384	384	384
Number of vehicles	5	3	2	2	2
<b>Community and Economic Development</b>					
Number of related infrastructure projects	1	1	1	1	1

**Source:** County Auditor

2005	2004	2003	2002	2001
2	2	2	2	2
31	30	29	29	28
90	87	87	87	87
1	1	1	1	1
540	535	535	535	530
1	1	1	1	1
1	1	1	1	1
8	8	8	8	7
10,420	10,420	10,420	10,420	10,420
16	14	14	13	13
2,240	2,240	2,240	2,240	2,240
6	5	5	5	3
1,664	1,664	1,664	1,664	1,664
5	5	4	4	4
384	384	384	384	384
2	2	2	2	2
1	1	1	1	1

**Belmont County, Ohio**  
 Operating Indicators by Function/Activity (1)  
 Last Five Years

	2010	2009	2008	2007	2006
<b>General Government</b>					
<b>Legislative and Executive</b>					
<b>Commissioners</b>					
Number of resolutions	62	60	36	34	36
Number of meetings	69	65	56	64	60
<b>Auditor</b>					
Number of non-exempt conveyances	1,175	1,087	1,353	1,763	1,787
Number of exempt conveyances	1,305	1,248	1,369	1,567	1,543
Number of real estate transfers	2,480	2,335	2,772	3,330	3,332
Number of parcels billed	60,811	59,385	59,385	59,385	59,275
Number of checks issued	21,477	32,409	25,474	27,018	26,785
<b>Treasurer</b>					
Number of parcels collected	54,626	54,016	53,248	53,248	53,347
Return on portfolio	\$973,771	\$849,021	\$1,728,863	\$2,729,885	\$2,512,772
<b>Board of Elections</b>					
Number of registered voters	47,834	47,535	43,682	43,286	43,204
Number of voters last general election	23,817	18,833	26,555	24,556	23,684
Percentage of register voters that voted	49.79%	39.62%	60.79%	54.81%	54.81%
<b>Recorder</b>					
Number of deeds recorded	2,798	2,748	2,880	3,499	3,588
Number of mortgages recorded	4,723	5,166	5,600	7,049	7,103
Number of military discharges recorded	22	19	12	16	12
Number of leases Recorded	378	247	258	473	457
Number of liens recorded	258	232	374	344	322
Number of power of attorney recorded	135	137	116	156	149
Number of partnerships recorded	3	4	2	2	1
Number of plats recorded	8	6	11	15	19
<b>Judicial</b>					
<b>Common Pleas Court</b>					
Number of civil cases filed	579	1,389	714	682	668
<b>Public Safety</b>					
<b>Sheriff</b>					
<b>Jail Operation</b>					
Average daily jail census	92	104	98	96	100
Prisoners booked	2,639	3,223	3,108	3,012	2,965
Prisoners released	2,622	3,105	2,984	2,954	2,973
Out of County bed days used	0	2,972	4,389	4,506	4,345
<b>Enforcement</b>					
Number of incidents reported	1,791	2,536	2,240	2,178	2,046
Number of citations issued	947	1,042	968	832	719
Number of papers served	2,239	9,422	9,224	9,078	8,697
Number of transport hours	6,240	7,635	12,870	13,462	12,650
Number of court security hours	4,160	5,985	6,228	6,156	6,040

(Continued)

**Belmont County, Ohio**  
 Operating Indicators by Function/Activity (1) (Continued)  
 Last Five Years

	2010	2009	2008	2007	2006
<b>Public Works</b>					
<b>Engineer</b>					
Miles of roads resurfaced	4.42	0.00	2.49	6.80	4.96
Number of bridges replaced/improved	11	14	110	20	21
Number of culverts built/replaced/improved	8	1	19	10	12
<b>Sewer District</b>					
Average daily sewage treated	1,200,632	1,178,000	1,121,000	1,116,000	1,115,000
Number of customers	2,405	2,412	2,360	2,310	2,305
<b>Water District</b>					
Average daily water treated	2,940,560	2,830,000	2,803,500	2,801,800	2,748,000
Average daily water billed	3,820,457	3,818,058	2,590,000	2,572,000	2,468,000
Number of customers	10,301	10,301	8,921	8,901	8,876
<b>Health</b>					
<b>Developmental Disabilities</b>					
Number of students enrolled	29	42	62	60	59
Early intervention program	28	31	14	16	17
Preschool	12	23	20	18	21
School age	17	19	34	36	38
Number employed at workshop	15	15	265	265	267
Average client count	457	421	450	437	435
<b>Human Services</b>					
<b>Jobs and Family Services</b>					
Average client count - food stamps (per month)	11,113	4,638	7,314	7,856	7,784
Average client count - day care (per month)	265	256	280	278	262
Average client count - WIA	138	140	152	142	140
Average client count - heating assistance (per month)	0	24	24	16	11
<b>Child Support Enforcement Agency</b>					
Average number of active support orders	4,532	4,330	4,603	4,559	4,535

(1) Only five years of information was available from the County Auditors Office.

**Source:** Belmont County Auditors Office

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