

St. Clairsville, Ohio

February 23, 2005

EVENING MEETING-NEFFS

The Board of Commissioners of Belmont County, Ohio, met this day in regular session. Present: Mark A. Thomas, Charles R. Probst, and Gordie W. Longshaw, Commissioners and Darlene Pempek, Clerk of the Board. Minutes of the meeting of January 15, 2005, were read, approved and signed.

MEETINGS ARE NOW BEING RECORDED
ALL DISCUSSIONS ARE SUMMARIZED, FOR COMPLETE PROCEEDINGS
PLEASE SEE CORRESPONDING TAPE FOR THIS MEETING DAY.

IN THE MATTER OF ALLOWANCE OF BILLS
AS CERTIFIED IN THE AUDITOR'S OFFICE

"BILLS ALLOWED"

The following bills having been certified in the Auditor's office, on motion by Mr. Thomas, seconded by Mr. Longshaw, all members present voting YES, each bill was considered and it is hereby ordered that the County Auditor issue his warrant on the County Treasurer in payment of bills allowed.

<u>Claim of</u>	<u>Purposes</u>	<u>Amount</u>
Belmont Co. Dept. of Job & Family Services	Auction reimbursement-General	135.00
Mark A. Thomas, Commissioner	Travel expenses-General	105.00
B-Crossroads Counseling	January '05 counseling fees-Indigent Driver Alcohol	752.71
OSU College of Veterinary Medicine	Canine Research Fund/Auditor-Dog Kennel	1,349.00
K-Staples Credit Plan	Equipment-Engineer's MVGT	674.85
N-Digital Data Communications	Computer service/Bel Ed Center-Thoburn Church	5,850.00
P-Lowe's	Supplies-Oakview Admin Building	121.50
Columbia Gas	Service-Oakview Admin Building	5,714.32
Belmont County Sanitary Sewer	January service/WW#1-BCSSD	3,931.05
UWANTA Linen Supply	Rug service-Eastern Satellite	13.55
S-Sommer Stenographic	Court Reporter fee 2/15/05-Western Court Special Project	75.00
Ohio BCI&I	Web checks for CCW License-Sheriff's Concealed Handgun	324.00
Sargus Juvenile Center	Salaries-BHJD Who I AM Grant	2,297.78
Belmont Senior Services	Feb 2005/3 rd billing-In Home Care Levy	1,906.32
T-Sargus Juvenile Center	Personnel-BJA Congressional Mandated Award	9,094.25
Beth Andes, MS,LPCC	Consultants-BJA Congressional Mandated Award	2,400.00

IN THE MATTER OF APPROVING RECAPITULATION
OF VOUCHERS FOR THE VARIOUS FUNDS

Motion made by Mr. Probst, seconded by Mr. Thomas to approve the Recapitulation of Vouchers dated for February 23, 2005 as follow:

<u>FUND</u>	<u>AMOUNT</u>
GENERAL	\$95,158.85, \$6,368.79, \$7,106.77
GENERAL/ATTORNEY FEES	\$16,269.88
GENERAL/CHEST CLINIC	\$784.41
GENERAL/DISASTER SERVICES	\$2,083.55
GENERAL/SHERIFF'S	\$1,200.00, \$334.16, \$1,160.98, \$1,802.04
B-DOG KENNEL	\$583.70
INDIGENT DRIVER'S ALCOHOL	\$728.15
H-BCDJFS/PA	\$7,976.35, \$5,745.67, \$1,217.41, \$855.30
BCDJFS/WIA	\$2,519.00, \$50,282.28
LITTER CONTROL	\$732.95
COUNTY HOME	\$4,986.07
K-ENGINEER'S MVGT	\$9,427.33, \$1,588.55
S-OHIO VALLEY RECYCLING	\$168.46
CLERK OF COURTS COMPUTER	\$1,176.30
SHERIFF'S COMMISSARY	\$1,345.35
OAKVIEW JUVENILE REHAB DISTRICT	\$6,494.00
CERTIFICATE OF TITLE ADMIN	\$199.18
U-SHERIFF'S RESERVE	\$8,420.40

Upon roll call the vote was as follows:

Mr. Thomas Yes
 Mr. Probst Yes
 Mr. Longshaw Yes

IN THE MATTER OF APPROVING
TRANSFERS OF FUNDS FOR THE VARIOUS COUNTY DEPARTMENTS

Motion made by Mr. Thomas, seconded by Mr. Probst to approve the transfer of funds for the various county departments as follows:

BELMONT COUNTY GENERAL FUND

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
A401-A11 Other Expenses	A307-A01 Fairboard Allocation	\$15,000.00
A401-A11 Other Expenses	A206-A03 Housing of Prisoners	16,988.85

OHIO VALLEY RECYCLING FUND S39

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
S039-V05 Contract Services	S039-V10 PERS	\$ 786.16
S039-V05 Contract Services	S039-V02 Salaries	2,000.00

COMMON PLEAS COURT GEN SPEC PROJECTS FUND S89

<u>FROM</u>	<u>TO</u>	<u>AMOUNT</u>
S089-S06 Salaries	S089-S02 Guardian Ad Litem Fees	\$1,000.00

Upon roll call the vote was as follows:

Mr. Probst Yes
 Mr. Thomas Yes
 Mr. Longshaw Yes

**MONTHLY TRANSFER OF FUNDS FOR
BELMONT COUNTY SANITARY SEWER/FEBRUARY 2005**

FROM	TO	AMOUNT
P003-P18 SUPPLIES	Y090-Y02 SUPPLIES	332.23
P003-P19 EQUIPMENT	Y090-Y03 EQUIPMENT	5,485.20
P003-P20 LABOR	Y090-Y04 LABOR	0.00
P003-P21 MATERIALS	Y090-Y05 MATERIALS	10,227.67
P003-P22 CONTRACT REP.	Y090-Y06 CONTRACT REP.	76.87
P003-P23 CONTRACT SERV.	Y090-Y07 CONTRACT SERV.	1,693.60
P003-P24 CONTRACT PROJ.	Y090-Y08 CONTRACT PROJ.	0.00
P003-P25 PURCHASED H2O	Y090-Y09 PURCHASED H2O	48,424.12
P003-P27 ADV & PRINTING	Y090-Y04 ADV & PRINTING	0.00
P003-P28 TRAVEL & EXP.	Y090-Y11 TRAVEL & EXP.	32.32
P003-P29 PERS	Y090-Y12 PERS	1,766.31
P003-P30 WORKERS' COMP	Y090-Y13 WORKERS' COMP	0.00
P003-P31 OTHER EXPENSES	Y090-Y14 OTHER EXPENSES	1,591.99
P003-P32 TRANSFERS-OUT	Y090-Y17 TRANSFERS-OUT	889.15
P003-P35 MEDICARE	Y090-Y18 MEDICARE	0.00
TOTAL		70,519.46
P005-P18 SUPPLIES	Y090-Y02 SUPPLIES	641.63
P005-P19 EQUIPMENT	Y090-Y03 EQUIPMENT	11,641.29
P005-P21 MATERIALS	Y090-Y05 MATERIALS	38,759.71
P005-P22 CONTRACT REP.	Y090-Y06 CONTRACT REP.	3,342.75
P005-P23 CONTRACT SERV.	Y090-Y07 CONTRACT SERV.	43,830.32
P005-P24 CONTRACT PROJ.	Y090-Y08 CONTRACT PROJ.	0.00
P005-P25 PURCHASED H2O	Y090-Y09 PURCHASED H2O	1,648.20
P005-P27 ADV & PRINTING	Y090-Y10 ADV & PRINTING	0.00
P005-P28 TRAVEL & EXP.	Y090-Y11 TRAVEL & EXP.	62.42
P005-P29 PERS	Y090-Y12 PERS	7,253.69
P005-P30 WORKERS' COMP	Y090-Y13 WORKERS' COMP	0.00
P005-P31 OTHER EXP.	Y090-Y14 OTHER EXP.	4,246.78
P005-P34 TRANSFERS-OUT	Y090-Y17 TRANSFERS-OUT	18,068.76
P005-P35 MEDICARE	Y090-Y18 MEDICARE	0.00
TOTAL		129,495.55
P051-P02 SUPPLIES	Y090-Y02 SUPPLIES	139.15
P051-P03 EQUIPMENT	Y090-Y03 EQUIPMENT	0.00
P051-P05 MATERIALS	Y090-Y05 MATERIALS	1,346.06
P051-P06 CONTRACT REP.	Y090-Y06 CONTRACT REP.	412.06
P051-P07 CONTRACT SERV.	Y090-Y07 CONTRACT SERV.	4,270.31
P051-P08 CONTRACT PROJ.	Y090-Y08 CONTRACT PROJ.	0.00
P051-P09 SEWAGE DIS.	Y090-Y08 SEWAGE DIS.	29,354.43
P051-P11 ADV & PRINTING	Y090-Y10 ADV & PRINTING	0.00
P051-P12 TRAVEL & EXP	Y090-Y11 TRAVEL & EXP	13.54
P051-P13 PERS	Y090-Y12 PERS	753.45
P051-P14 WORKERS' COMP	Y090-Y13 WORKERS' COMP	0.00
P051-P15 OTHER EXP.	Y090-Y14 OTHER EXP.	666.61
P051-P16 TRANSFERS OUT	Y090-Y17 TRANSFERS OUT	0.00
P051-P35 MEDICARE	Y090-Y18 MEDICARE	0.00
TOTAL		36,955.61
P053-P02 SUPPLIES	Y090-Y02 SUPPLIES	78.20
P053-P03 EQUIPMENT	Y090-Y03 EQUIPMENT	1,004.61
P053-P05 MATERIALS	Y090-Y05 MATERIALS	3,705.59
P053-P06 CONTRACT REP.	Y090-Y06 CONTRACT REPAIRS	1,505.65
P053-P07 CONTRACT SERV.	Y090-Y07 CONTRACT SERV.	8,448.07
P053-P08 CONTRACT PROJ.	Y090-Y08 CONTRACT PROJ.	0.00
P053-P09 SEWAGE DIS.	Y090-Y09 SEWAGE DIS.	44,772.92
P053-P11 ADVER.&PRINTING	Y090-Y10 ADVER.&PRINTING	0.00
P053-P12 TRAVEL & EXP.	Y090-Y11 TRAVEL & EXP	7.61
P053-P13 PERS	Y090-Y12 PERS	1,906.20
P053-P14 WORKERS' COMP	Y090-Y13 WORKERS' COMP	0.00
P053-P15 OTHER EXP.	Y090-Y14 OTHER EXP.	791.41
P053-P16 TRANSFERS OUT	7090-717 TRANSFERS OUT	0.00
P053-P35 MEDICARE	Y090-Y18 MEDICARE	0.00
TOTAL		62,220.26
P055-P02 SUPPLIES	Y090-Y02 SUPPLIES	23.07
P055-P03 EQUIPMENT	Y090-Y03 EQUIPMENT	0.00
P055-P05 MATERIALS	Y090-Y05 MATERIALS	236.34
P055-P06 CONTRACT REPAIRS	Y090-Y06 CONTRACT REPAIRS	1.66
P055-P07 CONTRACT SERV.	Y090-Y07 CONTRACT SERV.	1,870.47
P055-P11 ADVER & PRINTING	Y090-Y07 ADVER & PRINTING	0.00
P055-P12 TRAVEL & EXP.	Y090-Y11 TRAVEL & EXP.	2.24
P055-P13 PERS	Y090-Y12 PERS	150.99
P055-P14 WORKERS' COMP	Y090-Y13 WORKERS' COMP	0.00
P055-P15 OTHER EXP.	Y090-Y14 OTHER EXP.	91.26
P055-P35 MEDICARE	Y090-Y18 MEDICARE	0.00
TOTAL		2,376.03
P056-P02 SUPPLIES	Y090-Y02 SUPPLIES	0.00
P056-P07 CONTRACT SERV.	Y090-Y07 CONTRACT SERV.	0.00
P056-P09 SEWAGE DISP.	Y190-Y08 SEWAGE DISP.	0.00
P056-P13 PERS	Y090-Y12 PERS	34.80
P056-P14 WORKERS' COMP	Y090-Y13 WORKERS' COMP	0.00
P056-P15 OTHER EXP.	Y090-Y14 OTHER EXP.	34.12
P056-P16 TRANSFERS OUT	Y090-Y14 TRANSFERS OUT	0.00
P056-P35 MEDICARE	Y090-Y18 MEDICARE	0.00
TOTAL		68.92

Upon roll call the vote was as follows:

Mr. Thomas Yes
Mr. Probst Yes

**IN THE MATTER OF ADDITIONAL APPROPRIATIONS
FOR THE GENERAL FUND**

Motion made by Mr. Thomas, seconded by Mr. Longshaw to make the following additional appropriation in accordance with the Amended Official Certificate of Estimated Resources, as revised by the Budget Commission under the date of February 23, 2005

GENERAL FUND/Common Pleas Court

A102-B10 Intense Probation \$250.00-Rebates received on purchase of laptop for probation officer.

Upon roll call the vote was as follows:

Mr. Thomas Yes
Mr. Longshaw Yes
Mr. Probst Yes

**IN THE MATTER OF ADDITIONAL APPROPRIATIONS
FOR THE GENERAL FUND**

Motion made by Mr. Thomas, seconded by Mr. Longshaw to make the following additional appropriation in accordance with the Amended Official Certificate of Estimated Resources, as revised by the Budget Commission under the date of February 23, 2005

GENERAL FUND/EMA Department

A306-F08 Other Expenses \$30.56-Repayment of funds to General Fund from the P94 Cert Grant Fund.

Upon roll call the vote was as follows:

Mr. Thomas Yes
Mr. Longshaw Yes
Mr. Probst Yes

**IN THE MATTER OF ADDITIONAL APPROPRIATIONS
FOR THE GENERAL FUND**

Motion made by Mr. Thomas, seconded by Mr. Longshaw to make the following additional appropriation in accordance with the Amended Official Certificate of Estimated Resources, as revised by the Budget Commission under the date of February 23, 2005

GENERAL FUND/Sheriff Department

A106-A15 Background checks \$285.00
A806-A14 False Alarm Fees \$650.00
A306-A03 Medical Expenses \$306.14

Upon roll call the vote was as follows:

Mr. Thomas Yes
Mr. Longshaw Yes
Mr. Probst Yes

**IN THE MATTER OF ADDITIONAL APPROPRIATIONS
FOR THE BELMONT COUNTY DEPARTMENT OF JOB AND
FAMILY SERVICES H05 WORKFORCE DEVELOPMENT FUND**

Motion made by Mr. Probst, seconded by Mr. Thomas to make the following additional appropriation in accordance with the Amended Official Certificate of Estimated Resources, as revised by the Budget Commission under the date of February 23, 2005

H005 DJFS Workforce Development Fund

H005-H05 Administration \$7,177.20

Upon roll call the vote was as follows:

Mr. Probst Yes
Mr. Thomas Yes
Mr. Longshaw Yes

**IN THE MATTER OF ADDITIONAL APPROPRIATIONS
FOR THE BELMONT COUNTY JUVENILE COURT M60
CARE AND CUSTODY AND; M74 TITLE II DRUG COURT
AND; M77 SUPREME COURT OF OHIO DRUG COURT AND;
M78 TITLE IV-E REIMBURSEMENTS FUND**

Motion made by Mr. Probst, seconded by Mr. Thomas to make the following additional appropriation in accordance with the Amended Official Certificate of Estimated Resources, as revised by the Budget Commission under the date of February 23, 2005

M060 Care and Custody Fund

M060-M25 Salaries- C-Cap	\$2,235.48
M060-M26 PERS- C-Cap	605.82
M060-M29 Insurances	30.00
M060-M60 Salaries- Rest	979.40
M060-M61 PERS Rest	265.42
M060-M64 Insurance C-Cap	20.00
M060-M71 Salaries Drug Court	128.89
M060-M72 PERS Drug Court	34.93
Total	\$4,299.94

M074 Title II Drug Court Fund

M074-M01 Personnel	\$1,088.28
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M077 Ohio Drug Court Fund

M077-M01 Salaries	\$1,009.86
M077-M02 PERS	134.32
M077-M05 Insurance	30.00
Total	\$1,174.18

M078 Title IV-E Reimbursements (Random Moments) Fund

M078-M01 Salaries	\$1,035.39
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Upon roll call the vote was as follows:

Mr. Probst Yes
Mr. Thomas Yes
Mr. Longshaw Yes

**IN THE MATTER OF ADDITIONAL APPROPRIATIONS
FOR THE BELMONT COUNTY SHERIFF OFFICE S00
JAIL COMMISSARY FUND**

Motion made by Mr. Probst, seconded by Mr. Thomas to make the following additional appropriation in accordance with the Amended Official Certificate of Estimated Resources, as revised by the Budget Commission under the date of February 23, 2005

S000 Jail Commissary Fund

S000-S01 Supplies \$1,593.65

Upon roll call the vote was as follows:

Mr. Probst Yes
Mr. Thomas Yes
Mr. Longshaw Yes

**IN THE MATTER OF ADDITIONAL APPROPRIATIONS
FOR THE BELMONT COUNTY SHERIFF OFFICE S01
CONCEALED CARRY WEAPON FUND**

Motion made by Mr. Probst, seconded by Mr. Thomas to make the following additional appropriation in accordance with the Amended Official Certificate of Estimated Resources, as revised by the Budget Commission under the date of January 4, 2005.

S001 Concealed Carry Weapon Fund

S001-S07 Equipment \$810.00

S001-S06 License Issue 519.00

Upon roll call the vote was as follows:

Mr. Probst Yes
Mr. Thomas Yes
Mr. Longshaw Yes

**IN THE MATTER OF ADDITIONAL APPROPRIATIONS
FOR THE BELMONT COUNTY NORTHERN DIVISION COURT
S83 COMPUTER FUND**

Motion made by Mr. Probst, seconded by Mr. Thomas to make the following additional appropriation in accordance with the Amended Official Certificate of Estimated Resources, as revised by the Budget Commission under the date of February 23, 2005

S083 Northern Division Court Computer Fund

S083-S18 Note Principal Loan Payment \$15,000.00

Upon roll call the vote was as follows:

Mr. Probst Yes
Mr. Thomas Yes
Mr. Longshaw Yes

**IN THE MATTER OF A CASH ADVANCE OF FUNDS
FROM BELMONT COUNTY JUVENILE COURT
M67 ALTERNATIVE SCHOOL TO M78 TITLE IV-E
REIMBURSEMENTS FUND**

Motion made by Mr. Probst, seconded by Mr. Thomas to make the following cash advance of funds for the Belmont County Juvenile Court from the M67 fund to the M78 Fund

FROM	TO	Amount
M067-M12 Transfers Out	M078-M08 Advances In	\$1,035.39

Upon roll call the vote was as follows:

Mr. Probst Yes
Mr. Thomas Yes
Mr. Longshaw Yes

**IN THE MATTER OF A CASH ADVANCE FOR
BELMONT COUNTY JUVENILE COURT FROM
M67 ALTERNATIVE SCHOOL TO M60 CARE AND CUSTODY FUNDS**

Motion made by Mr. Probst, seconded by Mr. Thomas to make the following cash advance of funds for the Belmont County Juvenile Court from the M67 to the M60 Funds

FROM	TO	Amount
M067-M12 Transfers Out	M060-M08 Advances In	\$4,299.94

Upon roll call the vote was as follows:

Mr. Probst Yes
Mr. Thomas Yes
Mr. Longshaw Yes

**IN THE MATTER OF A CASH ADVANCE
FOR BELMONT COUNTY JUVENILE COURT
FROM M67 ALTERNATIVE SCHOOL TO M074 TITLE II GRANT FUND**

Motion made by Mr. Probst, seconded by Mr. Thomas to make the following cash advance of funds for the Belmont County Juvenile Court from the M67 to the M74 Funds

FROM	TO	Amount
M067-M12 Transfers Out	M074-M10 Advances In	\$1,088.28

Upon roll call the vote was as follows:

Mr. Probst Yes
Mr. Thomas Yes
Mr. Longshaw Yes

**IN THE MATTER OF A CASH ADVANCE FOR
BELMONT COUNTY JUVENILE COURT FROM
M67 ALTERNATIVE SCHOOL TO THE M77 OHIO DRUG COURT FUND**

Motion made by Mr. Probst, seconded by Mr. Thomas to make the following cash advance of funds for the Belmont County Juvenile Court from the M67 to the M77 Funds

FROM	TO	Amount
M067-M12 Transfers Out	M077-M08 Advances In	\$1,174.18

Upon roll call the vote was as follows:

Mr. Probst	Yes
Mr. Thomas	Yes
Mr. Longshaw	Yes

**IN THE MATTER OF GRANTING PERMISSION
FOR COUNTY EMPLOYEES TO TRAVEL**

Motion made by Mr. Thomas, seconded by Mr. Probst granting permission for county employees to travel as follows:

RECYCLING & LITTER CONTROL: Samantha Carroll and Tammy Shepherd to Columbus, Ohio, May 2-4, 2005 for ODNR Workshop.

Upon roll call the vote was as follows:

Mr. Probst	Yes
Mr. Thomas	Yes
Mr. Longshaw	Yes

**IN THE MATTER OF APPROVING
THEN AND NOW CERTIFICATE/AUDITOR'S**

Motion made by Mr. Probst, seconded by Mr. Thomas to execute payment of Then and Now Certification dated February 16, 2005, presented by the County Auditor pursuant to O.R.C. 5705.41(d) 1, and authorizing the drawing of warrant(s) in payment of amounts due upon contract or order.

Upon roll call the vote was as follows:

Mr. Probst	Yes
Mr. Thomas	Yes
Mr. Longshaw	Yes

**IN THE MATTER OF APPROVING AND SIGNING
LETTER OF ARRANGEMENT WITH STATE AUDITOR
FOR AUDIT OF BASIC FINANCIAL STATEMENTS FOR
PERIOD ENDING DECEMBER 31, 2004**

Motion made by Mr. Thomas, seconded by Mr. Longshaw to approve and sign the Letter of Arrangement between Belmont County and the Auditor of the State of Ohio for services to be provided in regards to the audit of the basic financial statements of Belmont County as of the period ending December 31, 2004.

Note: It is anticipated that the audit will be complete and submitted to the Belmont County Commissioners on or about June 30, 2005.

Fees and expenses for the audit services are estimated to be \$82,000.00

February 11, 2005

The Honorable Joseph Pappano, Belmont County Auditor

Belmont County

101 West Main Street

St. Clairsville, Ohio 43950

This letter of arrangement between Belmont County, (the "County") and the Auditor of State sets forth the nature and scope of the services we will provide, Belmont County's required involvement and assistance in support of our services, the related fee arrangements, and other terms and conditions designed to ensure that our professional services achieve the mutually agreed upon objectives of Belmont County.

Summary of Services

We will audit the basic financial statements of Belmont County as of and for the period ended December 31, 2004, following generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996, and the provisions of Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. The objective of an audit is to express our opinion concerning whether the financial statements present fairly, in all material respects, the financial position of Belmont County, and the results of its operations, and cash flows of the proprietary funds, in conformity with generally accepted accounting principles.

We will perform our audit to form an opinion on the basic financial statements, taken as a whole. The combining, individual fund statements and schedules, and the supplementary statements for non-major funds and the Schedule of Federal Awards Expenditures listed in the table of contents, will be presented for additional analysis, and are not a required part of the basic financial statements. We will subject this information to the auditing procedures applied in our audit of the basic financial statements and will render our opinion on whether this information is fairly presented, in all material respects, in relation to the basic financial statements taken as a whole.

We expect to deliver our report on or about June 30, 2005.

We will apply certain limited procedures, which will consist principally of inquiries of management regarding the methods of measurement and presentation of Management's Discussion and Analysis, which is Supplementary Information required by GASB Statement number 34.

We also will read the other information included in the introductory and statistical sections of the Comprehensive Annual Financial Report (CAFR) and consider whether such information, including the manner of its presentation, is materially consistent with information appearing in the financial section. However, we will not provide an opinion on the introductory or statistical sections of the CAFR.

Engagement Team

The engagement will be led by:

- * Richard Sketel, Chief Auditor, who will be responsible for assuring the overall quality, value, and timeliness of our services to you;
- * Rick Carpenter, Senior Audit Manager, who will be responsible for managing the delivery of our services to you; and
- * Lee Pytlak, Audit Manager, who will be responsible for on-site administration of our services to you.

Limitations of the Auditing Process

We will plan and perform the audit to reasonably assure that the financial statements are free of material misstatement, whether caused by error or fraud. However, there are inherent limitations in auditing. For example, audits are often limited to selective testing of data. Therefore error and fraud, if they exist, may not be detected. It is not cost efficient for us to examine every transaction, as would be needed to help detect immaterial fraud. An audit is not designed to detect immaterial error or fraud. Also, because of the characteristics of fraud, including attempts at concealment through collusion and forgery, a properly designed and executed audit may not detect a material fraud.

Similarly, illegal acts may have occurred. However, our audit provides no assurance that illegal acts generally will be detected and only reasonable assurance that illegal acts having a direct and material effect in determining financial statement amounts will be detected. We will inform you regarding material error and fraud, or illegal acts that come to our attention. You recognize your responsibility for reporting illegal acts in accordance with *Government Auditing Standards*.

If for any reason we are unable to complete the audit or are unable to form an opinion, we may disclaim an opinion on your financial statements.

Compliance with Laws and Regulations

Compliance with laws, regulations, contracts, and grants applicable to Belmont County is the responsibility of Belmont County's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will test Belmont County's compliance with

certain provisions of laws, regulations, contracts, and grants. However, except for major federal financial assistance programs, our objective is not to provide an opinion on overall compliance with such provisions.

Responsibilities for Internal Control

As a part of our audit, we will consider Belmont County's internal control, as required by generally accepted auditing standards and *Government Auditing Standards*. These standards require us to obtain an understanding of internal control and assess risk to determine the nature, timing, and extent of auditing procedures necessary for expressing our opinion on the financial statements, and not to provide assurance on internal control over financial reporting. You recognize that the financial statements and establishing and maintaining internal control are management's responsibility. Appropriate supervisory reviews are necessary to reasonably assure that adopted policies and prescribed procedures are adhered to and to identify error and fraud, illegal acts and material noncompliance with laws, regulations, contracts and grant agreements.

Reporting on Internal Control and Compliance

As required by *Government Auditing Standards*, we will prepare a written report on our tests of compliance with applicable laws and regulations. This report will describe any fraud, illegal acts or other material noncompliance we detect. While our audit is not designed to identify reportable conditions, this report will also describe any reportable conditions, including material weaknesses we identify from our consideration of internal control.

Additional Responsibilities and Reporting Under Circular A-133

As required by OMB Circular A-133, we will consider and test Belmont County's internal control policies and procedures used in administering federal award programs we determine to be major programs, using criteria defined in A-133. Based on this consideration and these tests, we will assess risk and determine the nature, timing, and extent of tests of compliance with requirements that, if not complied with, could materially affect a major federal financial assistance program.

You are responsible for submitting the reporting package (see the attached table) to the Federal Clearinghouse, to pass-through entities and, if required, to other Federal agencies. You are responsible for following up and taking corrective action on audit findings. You are also responsible for informing us of significant vendor relationships, when a vendor is responsible for compliance with Federal program requirements.

In accordance with A-133, we will prepare the following reports:

Opinion on Compliance with Requirements Applicable to Major Federal Financial Assistance Program and Report on the Internal Controls Used in Administering Federal Financial Assistance Programs. Our report on compliance will include our opinion on compliance with major federal financial assistance programs and also describe instances of noncompliance with Federal requirements we detect that require reporting per Circular A-133. This report will also describe any reportable conditions we identify relating to controls used to administer Federal financial assistance programs, and identify any reportable conditions we determine to be material weaknesses.

We are also responsible for completing certain parts of OMB Form SF-SAC (the Data Collection Form). You are responsible for completing the remainder of the Form, and for submitting it to the Federal Clearinghouse.

Representations from Management

At the conclusion of the engagement, Belmont County's management will provide to us a representation letter that, among other things, will confirm management's responsibility for preparing the financial statements in conformity with generally accepted accounting principles, and the Schedule of Federal Awards Expenditures in conformity with the applicable basis of accounting, the availability of original financial records and related data, the completeness and availability of all minutes of the legislative or other bodies and committee meetings, management's responsibility for the entity's compliance with laws and regulations, the identification and disclosure to the auditor of all laws and regulations that directly and materially affect the determination of financial statement amounts and, to the best of their knowledge and belief, the absence of fraud involving management or employees with significant roles in internal control. Additionally, we will request representations, as applicable, regarding the inclusion of all component units, and the disclosure of all joint ventures and other related organizations; the proper classification of funds, net assets and fund balances; the proper approval of reserves of fund equity; compliance with laws and regulations, including budget laws or ordinances; compliance with any tax or debt limits, including any related debt covenants; representations relative to GASB-required supplementary information; the identification of all federal assistance programs, and compliance with grant requirements.

Management is responsible for adjusting the financial statements to correct material misstatements and for affirming to us in the representation letter that the effects of any uncorrected misstatements we aggregate during our audit are immaterial, both individually and in the aggregate, to the fund types= financial statements taken as a whole.

Communication

As part of this engagement we will communicate certain additional matters to the appropriate members of management and the audit committee (or others with equivalent authority). Such matters include (1) the initial selection of and changes in significant accounting policies and their application; (2) the process used by management in formulating particularly sensitive accounting estimates and the basis for our conclusions regarding the reasonableness of those estimates; (3) audit adjustments, whether posted or waived; (4) any disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the financial statements or our report; (5) our views about matters that were the subject of management's consultation with other accountants about auditing and accounting matters; (6) major issues that were discussed with management related to retaining our services, including, among other matters, any discussions regarding the application of accounting principles and auditing standards; and (7) serious difficulties that we encountered in dealing with management during the audit.

We will present the audit committee (or others with equivalent authority) with our Summary of Unadjusted Differences (if any) at the conclusion of our audit.

Terms and Conditions Supporting Fee

As a result of our planning process, Belmont County and the Auditor of State have agreed to an approach designed to meet Belmont County's objectives for an agreed upon fee, subject to the following conditions.

To facilitate meeting our mutual objectives, Belmont County will provide in a timely manner audit schedules and supporting information, an initial list of which will be furnished to you, including timely communication of all significant accounting and financial reporting matters, as well as working space and clerical assistance as mutually agreed upon and as is normal and reasonable in the circumstances. When and if for any reason Belmont County is unable to provide such schedules, information and assistance, the Auditor of State and Belmont County will mutually revise the fee to reflect additional services, if any, required of us to achieve these objectives. Such revisions will be set forth in the form of an "Amendment to Letter of Arrangement."

In providing our services, we will consult with Belmont County regarding matters of accounting, financial reporting or other significant business issues. Accordingly, our fee includes estimated time necessary for such consultation. However, should a matter require research, consultation or audit work beyond that amount, the Auditor of State and Belmont County will agree to an appropriate revision in services and fees. Such revisions will also be set forth in the form of an "Amendment to Letter of Arrangement."

Except for any changes in fees which may result from the circumstances described above, our fees are not expected to exceed those set forth below.

Fee

Our fees and expenses for the audit services described above are estimated to be **\$82,000**.

Report Submission

Unless the Auditor of State's audit staff or Local Government Services Division prepares your financial statements, ¹you or your financial statement preparers are responsible for submitting the audited financial statements to the Auditor of State. You must submit the financial statements in a portable document format (pdf file), using Adobe Acrobat7.

Access to Our Reports and Working Papers

Statement on Auditing Standards No. 87 (SAS 87), *Restricting the Use of an Auditor's Report*, requires that our reports disclose the following:

Our Report on Compliance and on Internal Controls Required by Government Auditing Standards, and our Report on Compliance with Requirements Applicable to Major Federal Programs and Internal Control over Compliance in Accordance with OMB Circular A-133 are intended solely for the information and use of the audit committee, management, Board of County Commissioners and federal awarding agencies and pass-through entities, and are not intended to be and should not be used by anyone other than these specified parties.

SAS 87 requires us to include the aforementioned restrictive language in our reports due to concerns that other users may not fully understand the purpose of the report, the nature of the procedures applied in its preparation, the basis or assumptions used in its preparation, the extent to which the procedures performed are generally known or understood, and the potential for the report to be misunderstood, when taken out of the context for which it was intended.

However, under Revised Code Section 117.26, an audit report becomes a public record under Section 149.43, Revised Code, when copies of the report are filed with the public officers enumerated in the Revised Code. When copies of the report are filed, our working papers become available to the public upon request, subject to information protected for criminal investigations, by attorney-client privilege or by local, state or federal law. SAS 87 does not affect public access to our reports or working papers.

Under OMB Circular A-133, we must retain working papers for three years after the release of our audit, and must make our working papers available to certain Federal agencies and the General Accounting Office.

Peer Review Report

As required by *Government Auditing Standards*, we have attached a copy of our most recent external quality control review report (Peer Review). The report was unqualified.

If the foregoing is in accordance with your understanding, please sign the copy of this letter in the space provided and return it to us. If you have any questions, please call Rick Carpenter at 1-800-441-1389.

Very truly yours,
BETTY MONTGOMERY
Auditor of State of Ohio
Richard Sketel /s/
Richard Sketel, CFE
Chief Auditor, Southeast Region

Attachment

cc: Audit Committee
Board of County Commissioners

Joseph A. Pappano (jj) /s/ _____ 02-15-05
Joseph Pappano, Belmont County Auditor Date

Gordon Longshaw, Belmont County Commissioner _____ Date
Charles R. Probst, Jr. /s/ _____ 02-23-05

Chuck Probst, Belmont County Commissioner _____ Date
Mark Thomas /s/ _____ 02-23-05

Mark Thomas, Belmont County Commissioner _____ Date
Upon roll call the vote was as follows:

Mr. Thomas Yes
Mr. Longshaw Yes

IN THE MATTER OF AUTHORIZING ESTABLISHMENT OF A PERPETUAL CASH FUND FOR THE BELMONT COUNTY COMMON PLEAS COURT

Motion made by Mr. Thomas, seconded by Mr. Longshaw to adopt the following
RESOLUTION

WHEREAS, the Belmont County Common Pleas Court , desires to establish a perpetual cash fund for its office in the amount of \$ 10,000.00 (ten thousand dollars) to be retained daily, and;

WHEREAS, the fund will be utilized specifically for the expenditures necessary for the Special Prosecutor to proceed with Court Case #04-CR-0275; and

WHEREAS, the Belmont County Common Pleas Court has determined it is necessary to have cash available to provide for miscellaneous transactions that will occur as part of the court proceedings; and

NOW, THEREFORE, BE IT RESOLVED, that the Belmont County Commissioners do hereby authorize the establishment of a perpetual cash fund for the Belmont County Common Pleas Court in the amount of \$ 10,000.00 (ten thousand dollars).

Upon roll call the vote was as follows:

Mr. Thomas Yes
Mr. Longshaw Yes

IN THE MATTER OF APPOINTMENTS TO THE OHIO MID-EASTERN GOVERNMENTS ASSOCIATION MEMBERSHIP AND EXECUTIVE BOARD

Motion made by Mr. Thomas, seconded by Mr. Longshaw to appoint the following individuals to the OMEGA Membership and the OMEGA Executive Board for 2005:

OMEGA MEMBERSHIP

Mark A. Thomas, Commissioner
Charles R. Probst, Jr., Commissioner
Gordie W. Longshaw, Commissioner
James Kacsmar, St. Clairsville, Ohio

OMEGA EXECUTIVE BOARD

Charles R. Probst, Jr., Commissioner

Upon roll call the votes was as follows:

Mr. Thomas Yes
Mr. Longshaw Yes
Mr. Probst Yes

IN THE MATTER OF EXTENDING TEMPORARY EMPLOYMENT OF KAREN UPSON

Motion made by Mr. Thomas seconded by Mr. Longshaw to approve the extension of the temporary employment of Karen Upson for an additional sixty (60) days. Ms. Upson is currently assisting at the Belmont County Emergency Operations Center as the Donation Management and volunteer coordinator. Ms. Upson will continue to be employed in this capacity through the pay period ending April 8, 2005.

Upon roll call the vote was as follows:

Mr. Thomas Yes
Mr. Longshaw Yes
Mr. Probst Yes

IN THE MATTER OF APPROVING PAYMENT TO CITY OF ST. CLAIRSVILLE FOR 12" WATERLINE TO WATER TREATMENT PLANT ON HENDERSON ROAD/ SANITARY SEWER DISTRICT

Motion made by Mr. Thomas, seconded by Mr. Probst to approve payment to the City of St. Clairsville in the amount of \$159,052.54 for the installation of a twelve-inch water transmission line from McGee Road to the St. Clairsville water treatment plant on Henderson Road as per the agreement dated September 10, 2003.

Note: This joint venture between the county and the City of St. Clairsville resulted with the District owning and maintaining the 12" waterline and the City owning and maintaining the water booster station.

Upon roll call the vote was as follows:

Mr. Thomas Yes
Mr. Probst Yes
Mr. Longshaw Yes

**IN THE MATTER OF APPROVING PRELIMINARY LEGISLATION
FOR VARIOUS ODOT PROJECTS/ENGINEER'S**

Motion made by Mr. Thomas, seconded by Mr. Longshaw to approve and sign the Preliminary Legislation authorizing the Ohio Department of Transportation to complete the 27 projects listed below, based upon the recommendation of Mr. Fred Bennett, Belmont County Engineer.

Note: These projects are under the Federal Highway System. The County agrees to assume and bear the entire cost of the improvement less the amount of Federal Funds set aside by the Director of Transportation for financing the improvement from funds allocated by the Federal Highway Administration for Emergency Relief. Funding will be made available at 100% of project costs for the first 180 days after the declared disaster date. Funding will be made available at 80% for any remaining costs incurred after the 180-day deadline.

PRELIMINARY LEGISLATION

Rev. 6/26/00

The following is a Resolution enacted by the Board of County Commissioners of Belmont County, Ohio, hereinafter referred to as the Local Public Agency (LPA), in the matter of the stated described project.

SECTION I - Project Description

WHEREAS, the COUNTY has identified the need for the described project:

- 1) *Bel-CR 4-25.85 PID #79261 (FHWA Disaster # OH-04-03 DSR # Bel-074)
) Slip repair work to include: retaining wall removal, wall construction, guardrail repair, pavement replacement, shoulder restoration and dump rock installation. Located: CR 4 (Glenns Run Road) 0.90 miles east of SR647*
- 2) *Bel-CR 4-25.65 PID #79259 (FHWA Disaster #OH-04-03, DSR #Bel-073)
) Slip repair work to include wall construction, guardrail repair, shoulder restoration, and dump rock installation located on CR 4(Glenns Run Road 0.70 miles east of SR647)*
- 3) *Bel-CR 4-25.35 PID #79257 (FHWA Disaster # OH-04-03, DSR # Bel-072)
) Slip repair at three locations, work to include wall construction, guardrail repair, pavement replacement and dump rock installation. Project begins on CR 4 (Glenns Run Road) 0.40 miles east of SR647 and extends 0.20 miles*
- 4) *Bel-CR 4-25.10 PID #79254 (FHWA Disaster # OH-04-03, DSR #Bel-071)
) Slip repair work to include wall construction, guardrail repair, pavement replacement and drainage restoration located on CR 4 (Glenns Run Road) 0.10 miles east of SR647*
- 5) *Bel-CR 4-27.67 PID #79060 (FHWA Disaster #OH-04-03, DSR #Bel-065)
) Repair of flood damage to include: pavement, shoulder and ditch restoration; culvert cleaning, repair or replacement; placement of dump rock and guardrail replacement located: beginning on CR4 (Glenns Run Road) 0.10 miles south of SR7 for a total distance of 0.20 miles to a point in the Village of Martins Ferry. Length of county portion of the project is 0.12 miles.*
- 6) *Bel-CR 2-1.75 PID # 78856 (FHWA Disaster # OH-04-03, DSR # Bel-064)
) Repair of flood damaged culvert using gabion walls and embankment to restore the inlet and outlet located on CR 2 (Deep Run Road) 0.10 miles west of CR 16*
- 7) *Bel-CR 16-0.78 PID # 78855 (FHWA Disaster # OH-04-03, DSR # Bel-063)
) Repair of flood damage including wall construction, embankment protection with dump rock, culvert repair, ditch cleanout, shoulder restoration, and abutment stabilization on CR16 (Nixon Run) located 0.60 miles west of CR4 and continues for 1.5 miles*
- 8) *Bel-CR 56-29.92 PID #78854 (FHWA Disaster # OH-04-03, DSR # Bel-056)
) Repair of a slip from flood damage including wall construction on CR 56 (Maynard Road) located 2.0 miles north of SR9*
- 9) *Bel-CR 56-33.31 PID # 78853 (FHWA Disaster # OH-04-03, DSR # Bel-055)
) Repair of flood damage including retaining wall construction culvert repair, wing wall repair and pavement restoration on CR 56 (Morgan Hill Run) located: 0.25 miles north of CR10 and continues a distance of 1.20 miles*
- 10) *Bel-CR 10-21.21 PID # 78850 (FHWA Disaster # OH-04-03, DSR # Bel-052)
) Slip repair at two locations including wall construction, shoulder restoration, and guardrail repair on CR 10 (Blaine Barton Road) located 3.20 and 3.35 miles east of CR4*
- 11) *Bel-CR 10-20.51 PID # 78849 (FHWA Disaster # OH-04-03, DSR # Bel-051)
) Slip repair including excavation, wall construction, embankment construction, shoulder restoration, pavement repair, guardrail repair and tree removal on CR 10 (Blaine Barton Road) located 2.50 miles east of CR 4*
- 12) *Bel-CR 48-5.20 PID #78847 (FHWA Disaster # OH-04-03, DSR # Bel-043)
) Berm restoration, pavement/ deck repair and embankment stabilization with rock channel protection; and guardrail repair at three locations on CR 48 due to flood damage, located: 5.20 miles east of SR147 and ends 5.90 miles east of SR147*
- 13) *Bel-CR 48-6.10 PID # 78846 (FHWA Disaster # OH-04-03, DSR # Bel-042)
) Embankment stabilization with rock channel protection; pavement, shoulder and guardrail repair on CR48 due to flood damage, located: 6.1 miles east of SR147*
- 14) *Bel-CR 48-6.40 PID # 78845 (FHWA Disaster # OH-04-03, DSR # Bel-041)
) Removal and replacement of a retaining wall, embankment stabilization with rock channel protection; shoulder and guardrail repair on CR48, located 6.4 miles east of SR147*
- 15) *Bel-Cr 48-6.50 PID # 78844 (FHWA Disaster # OH-04-03, DSR # Bel-040)
) Cleaning of ditches and culverts embankment stabilization with rock channel protection and berm restoration on CR 48, located: 6.5 miles east of SR 147 west of Village of Shadyside*
- 16) *Bel-CR 10-11.28 PID # 78842 (FHWA Disaster # OH-04-03, DSR # Bel-068)
) Slip repair using wall construction, located on CR 10 (Fairpoint-Maynard Road) 2.1 miles east of SR 9*
- 17) *Bel-CR 10-15.17 PID # 78841 (FHWA Disaster # OH-04-03, DSR # Bel-054)
) Slip repair including wall construction, embankment and shoulder restoration on CR10 (Maynard -Crescent Road) located 1.70 miles east of CR56*
- 18) *Bel-CR 4-17.32 PID # 78805 (FHWA Disaster # OH-04-03, DSR # Bel-050)
) Slip repair including excavation wall construction, shoulder restoration, pavement repair, guardrail repair and culvert replacement on CR4 (Barton-St. Clairsville Road) located 3.10 miles north of US 40*
- 19) *Bel-CR 4-17.62 PID # 78804 (FHWA Disaster # OH-04-03, DSR # Bel-049)
) Excavation to repair slide slip including wall construction shoulder restoration, pavement repair and guardrail repair on CR 4 (Barton- St. Clairsville Road) located 3.40 miles north of US 40*
- 20) *Bel-Cr 4-19.70 PID # 78803 (FHWA Disaster # OH-04-03, DSR # Bel-048)
) Wall construction, culvert and catch basin replacement, embankment restoration and slide repair on CR \$ (Barton-Colerain Road) located 5.50 miles north of US 40*
- 21) *Bel-CR 4-19.40 PID # 78802 (FHWA Disaster # OH-04-03, DSR # Bel-047)
) Wall Construction and embankment restoration on CR 4 located 5.20 miles north of US 40*
- 22) *Bel-CR 4-18.32 PID # 78801 (FHWA Disaster # OH-04-03, DSR # Bel-046)
) Wall removal and reconstruction, five culvert replacements, excavation and shoulder restoration on CR 4 (Barton-Colerain Road) located 4.10 miles north of US40*
- 23) *Bel-CR 4-0.07 PID # 78799 (FHWA Disaster # OH-04-03, DSR # Bel-044)
) Wall construction, ditch and culvert cleaning, shoulder restoration and slip repair at two locations on CR4 (Hawthorne Hills Road) begins 0.27 miles west of CR48 and ends 0.27 west of CR48*
- 24) *Bel-CR 4-9.80 PID # 78786 (FHWA Disaster # OH-04-03, DSR Bel-057)
) Repair of slip including removal of soil and debris, tree removal and pavement replacement on CR 4 (Willow Grove Road) located 500 feet east of TR279*
- 25) *Bel-CR 4-6497 PID # 78797 (FHWA Disaster # OH-04-03, DSR # Bel-059)
) Repair of slips at two locations including: wall removal and construction, embankment, riprap, pavement repair and guardrail repair on CR4 (Willow Grove Road) located 800 and 1800 feet west of SR149*
- 26) *Bel-CR 4-10.08 PID # 78796 (FHWA Disaster # OH-04-03, DSR # Bel-058)
) Repair of slip with wall construction on CR 4 (Willow Grove Road) located 1200 feet west of TR279*

27) *Bel-CR 4-23.55 PID # 78798 (FHWA Disaster # OH-04-03, DSR # Bel-061)*

)Repair of slips at two locations including wall removal and replacement, and guardrail repair on CR 4(Willow Grove Road) located 1.0 and 1.2 miles west of SR647

NOW THEREFORE, be it ordained by the Board of County Commissioners of Belmont County, Ohio.

SECTION II - Consent Statement

Being in the public interest, the LPA gives consent to the Director of Transportation to complete the above described project.

SECTION III - Cooperation Statement

The LPA shall cooperate with the Director of Transportation in the above described project as follows:

The County agrees to assume and bear the entire cost of the improvement less the amount of Federal Funds set aside by the Director of Transportation for financing the improvement from funds allocated by the Federal Highway Administration for Emergency Relief. Funding will be made available at 100% projects costs incurred by the County for the first 180 days after the declared disaster date. Funding will be made available at 80% for any remaining costs incurred after the 180 day deadline.

In addition, the County also agrees to assume and bear 100% of the cost of any construction items requested by the County on the entire improvement, which are not necessary for the improvement, as determined by the State and Federal Highway Administration.

SECTION IV - Utilities and Right-of-Way Statement

The LPA agrees that all right-of-way required for the described project will be acquired and/or made available in accordance with current State and Federal regulations. The LPA also understands that right-of-way costs include eligible utility costs.

The LPA agrees that all utility accommodation, relocation and reimbursement will comply with the current provisions of CFR 645 and the ODOT Utilities Manual.

SECTION V-MAINTENANCE

Upon completion of the Project, and unless otherwise agreed, the LPA shall: (1) provide adequate maintenance for the Project in accordance with all applicable state and federal law, including, but not limited to, Title 23, U.S.C., Section 116; (2) provide ample financial provisions, as necessary, for such maintenance of the Project; (3) maintain the right-of-way, keeping it free of obstructions; and (4) hold said right-of-way inviolate for public purposes.

SECTION VI- Authority to Sign

The County Engineer (Contractual Agent) of said Belmont County (LPA) is hereby empowered on behalf of the Board of County Commissioners to enter into contracts with the Director of Transportation necessary to complete the above described project.

Passed: February 23, 2005

Attested: Darlene Pempek /s/
Clerk

Attested: Mae Whiteley /s/
Asst. Clerk

Commissioners of Belmont County, Ohio

Mark A. Thomas /s/

Charles R. Probst, Jr. /s/

Gordie W. Longshaw /s/

This Resolution is hereby declared to be an emergency measure to expedite the highway project(s) and to promote highway safety. Following appropriate legislative action, it shall take effect and be in force immediately upon its passage and approval, otherwise it shall take effect and be in force from and after the earliest period allowed by law.

Upon roll call the vote was as follows:

Mr. Thomas	Yes
Mr. Longshaw	Yes
Mr. Probst	Yes

Commissioner Thomas thanked all those present for their attendance at the Evening Meeting. He proceeded to read the agenda and explain the format of the Commissioners evening meetings held outside the Courthouse. He stated that issues pertaining to the flood would be addressed at 6:30 p.m. during the public meeting for mitigation agenda item then opened the floor for public comments.

Jim Tekely, Pultney Township Trustee, questioned the status of the Neffs sewer project. Commissioner Thomas provided an update on the project which is currently on hold due to the flooding disasters throughout the county. Commissioner Thomas stated the Neffs Area had been divided into five sections: Neffs, North and West of Middle School, North and East of Middle School, South of McMahon Creek, and West of BelCapre. The engineering design for the Area One of the Neffs project is 80% complete and the soil boring is complete in all five areas. He stressed that the Board continues to explore alternative sources for funding including federal and state monies.

Mr. David Padgett, resident of Neffs, questioned the white substance that had recently been spread near the school in Neffs. Michael Wallace, Belmont County Floodplain Coordinator, stated that it was lime put there by the Belmont County Sanitary Sewer District and was not a hazard.

Commissioner Thomas introduced Cliff Sligar, Director Belmont County 9-1-1 and Richard Quinlin, Director, Belmont County EMA, who were both in attendance.

A resident questioned if his real estate taxes would be reduced due to the flood disaster washing away his home. Commissioner Thomas informed the residents that had questions on this issue to contact Lori Fannin in the Belmont County Auditor's Office.

Commissioner Probst arrived late to the meeting having been in Columbus attending the Ormet Hearing on behalf of the Board. He stated, "I went with the Union workers from Ormet to show solidarity by representing the Board in Columbus at the hearing." Commissioner Probst continued by stating that the possible shutting down of the Ormet plant would have a drastic effect not only to the families and children of the workers, but also on the churches, charitable organizations and schools. He concluded by stating the Board wishes to help in any way possible for the workers and management to reach a settlement soon.

6:30 PUBLIC MEETING ON PROPOSED MITIGATION PROJECT

Rachael Evans and Sharon Rolf, mitigation specialists from the Ohio Emergency Management Agency, were present to explain the details of the hazard mitigation grant program being offered to the residents of Pultney Township, specifically the Neffs and Quincy areas.

The residents are being offered the opportunity to participate in a voluntary federal "buyout" program, one in which substantially damaged properties may be purchased at pre-flood values.

The Commissioners have sought funding to aid citizens whose properties were damaged from the floodwaters, including applying for various hazard mitigation projects. The state has approved the pre-application submitted by the Board for the Pultney Township area. She explained that officials reviewing the grant applications selected specific areas where mitigation is most needed.

Ms. Evans explained that flood-stricken communities in the state submitted \$40 million worth of projects during the application process. The Ohio EMA was allocated only around \$6 million for the program. "With such a limited amount to work with, we had to be very selective with how we distributed the money," said Evans, noting that Belmont County, one of the areas hardest hit by the floods in Ohio, had not participated in past hazard mitigation projects. "We're excited to be working with Belmont County." Of the \$6 million in grant funds in Ohio, a total of up to \$2.8 million will be used for the program in Belmont County. The project is specific to the previously flooded areas of Pultney Township, including Neffs and Quincy.

Ms. Evans explained that the county applied for assistance for all the areas in the county affected by the floods. She said officials on the local and state levels are well aware of what happened in Maynard, Barton, Blaine, Lansing, Shadyside, Powhatan Point and other areas of the county during the flooding, and noted that since another federal disaster declaration was issued as a result of the more recent heavy rains, commissioners may re-apply for hazard mitigation grant funds for those other areas of the county.

6:30 PUBLIC MEETING ON PROPOSED MITIGATION PROJECT (cont'd)

As part of the hazard mitigation project, the county will be responsible for paying 25 percent of the total cost of the buyouts. Evans said applications from residents will be reviewed; those approved for participation in the program will be prioritized, and the project will end when the money runs out. "The most important thing is that the project must be cost effective," said Evans. "For every dollar spent on the project, there must be at least a dollar saved on what would have been provided through future flood assistance there."

Ms. Evans explained that the whole purpose of doing a mitigation project is to "break the cycle" of the Federal Emergency Management Agency seeing flooding, providing flood relief and then seeing subsequent flood damage and a need for additional assistance in the same areas repeatedly. She stated that the property, once acquired by the county, is generally kept as green space and that nothing insurable could be built on the property in the future. The county could agree to transfer the property to the township to be utilized for recreational purposes for the residents. Ms. Evans noted that the process will likely take a year to complete from the time interested parties fill out necessary paperwork. It will then be submitted to the Ohio EMA and Federal Emergency Management Agency for a review process. There is criteria to meet, including environmental criteria, and each case will be evaluated on an individual basis before the list of properties is prioritized. She explained that the priority will be homes that are repeatedly flooded.

Independent appraisers will determine the fair market value of the homes. Ms. Evans said at this point, they will be determining the pre-flood value of the homes, but she indicated that the money will likely be stretched to help as many people as possible while still sticking to the goals of the program. Even those who have already received FEMA assistance will still be eligible to participate. Guideline issues will be discussed during the evaluation process.

When the list of "buyouts" is finalized, the properties will be purchased and then cleared using the hazard mitigation grant funds. The properties will then be owned by the county, which may decide to pass ownership on to the township. "It has to be a government entity," said Evans. "It can be used as park land, a community garden ... most acquired properties are left as green areas. The bottom line is that nothing insurable can ever be built there again. We're very strict about that."

A project manager will be assigned to oversee the hazard mitigation program, and a project development committee will be formed locally. Ms. Evans noted that after the project is complete, the Ohio EMA will ask FEMA officials about the possibility of getting the flood area remapped.

Neffs residents asked a number of questions relative to the aftermath of the September's floods.

Mark Wiggins, formerly of Neffs, questioned what had happened to the demolition mission by the U.S. Army Corps of Engineers. The residents said the Corps promised to remove homes destroyed by the floods, but left the area before the project was complete. They also want to have dredging done on area creeks. Commissioner Thomas said the Corps will not complete the work because of environmental concerns and because dredging has not been determined to be a solution to the flooding problem and that the Army Corps of Engineers has jurisdiction over the waterways. He said the Board is also frustrated with the situation – the Corps of Engineers does not consider dredging to be a long-term solution to the flooding problem. Commissioner Thomas stated, "We couldn't agree with you more... every creek in the county needs dredged, every single one of them."

The Board explained that The U.S Army Corps of Engineers had initiated a plan to raze substantially damaged properties in the county but abandoned the project. Commissioner Probst said the county has begun work on alternate plans since the previous project never happened. He continued, "We don't want to drop the ball just because the Army Corps of Engineers pulled out of here. We're working with Belomar Regional Council to see if any Community Development Block Grant money may be available for some demolitions. We're also looking into obtaining the necessary permits from the Environmental Protection Agency to burn some of these damaged homes down as part of their training exercises."

**IN THE MATTER OF ADJOURNING
COMMISSIONERS MEETING AT 8:15 P.M.**

Motion made by Mr. Thomas, seconded by Mr. Probst to adjourn the meeting at 8:15 P.M.

Upon roll call the vote was as follows:

Mr. Thomas Yes
Mr. Probst Yes
Mr. Longshaw Yes

Read, approved and signed this 2nd day of March A.D., 2005.

COUNTY COMMISSIONERS

We, Mark A. Thomas and Darlene Pempek, President and Clerk respectively of the Board of Commissioners of Belmont County, Ohio, do hereby certify the foregoing minutes of the proceedings of said Board have been read, approved and signed as provided for by Sec. 305.11 of the Revised Code of Ohio.

_____ PRESIDENT

_____ CLERK