



Mary Taylor, CPA  
Auditor of State



**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

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WASHINGTON COUNTY**

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTANTS' REPORT

Belpre Township  
Washington County  
P.O. Box 156  
Little Hocking, Ohio 45742

To the Board of Trustees:

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Belpre Township, Washington County, Ohio (the Township), as of and for the years ended December 31, 2009 and 2008, which collectively comprise the Township's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the Township'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. The Township processes its financial transactions with the Auditor of State's Uniform Accounting Network (UAN). *Government Auditing Standards* considers this service to impair the independence of the Auditor of State to audit the Township because the Auditor of State designed, developed, implemented, and as requested, operates UAN. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. We believe our audit provides a reasonable basis for our opinions.

As discussed in Note 2, the accompanying financial statements and notes follow the cash accounting basis. This is a comprehensive accounting basis other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Belpre Township, Washington County, Ohio, as of December 31, 2009 and 2008, and the respective changes in cash financial position and the respective budgetary comparisons for the General, Gasoline Tax, Road and Bridge, Fire District and Fire and Rescue, Ambulance and EMS Services Funds thereof for the years then ended in conformity with the basis of accounting Note 2 describes.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2010, on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. While we did not opine on the internal control over financial reporting or on compliance, that report describes the scope of our testing of internal control over financial reporting and compliance, and the results of that testing. That report is an integral part of an audit performed in accordance with *Government Auditing Standards*. You should read it in conjunction with this report in assessing the results of our audit.

Management's discussion and analysis is not a required part of the basic financial statements but is supplementary information the Governmental Accounting Standards Board requires. We have applied certain limited procedures, consisting principally of inquiries of management regarding the methods of measuring and presenting the required supplementary information. However, we did not audit the information and express no opinion on it.

A handwritten signature in cursive script that reads "Mary Taylor".

**Mary Taylor, CPA**  
Auditor of State

March 29, 2010

Belpre Township  
Washington County  
Management's Discussion and Analysis  
For the Years Ended December 31, 2009 and 2008  
Unaudited

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This discussion and analysis of Belpre Township's (the Township) financial performance provides an overall review of the Township's financial activities for the year ended December 31, 2009 and 2008, within the limitations of the Township's cash basis accounting. Readers should also review the basic financial statements and notes to enhance their understanding of the Township's financial performance.

**Highlights**

Key highlights for 2009 are as follows:

Net assets of governmental activities increased by \$119,668, or 15 percent, a significant change from the prior year. The Township added a new fund to account for fees received from emergency medical services provided to residents in and around the Township.

The Township's general receipts are primarily property taxes and intergovernmental revenues. These receipts represent \$686,950 and 67 percent of the total cash received for governmental activities during the year.

Key highlights for 2008 are as follows:

Net assets of governmental activities increased by \$114,716, or 16 percent, a significant change from the prior year. The Township spent a significant amount of money from the Road and Bridge Fund for a road-widening project in 2007 that was not spent in 2008.

The Township's general receipts are primarily property tax and intergovernmental revenues. These receipts represent \$788,782 and 81 percent of the total cash received for governmental activities during the year.

The Township entered into a lease-purchase agreement in the amount of \$112,300 for the purchase of a heavy rescue fire truck.

**Using the Basic Financial Statements**

This annual report is presented in a format consistent with the presentation requirements of Governmental Accounting Standards Board Statement No. 34, as applicable to the Township's cash basis of accounting.

**Report Components**

The statement of net assets and the statement of activities provide information about the cash activities of the Township as a whole.

Fund financial statements provide a greater level of detail. Funds are created and maintained on the financial records of the Township as a way to segregate money whose use is restricted to a particular specified purpose. These statements present financial information by fund, presenting funds with the largest balances or most activity in separate columns.

The notes to the basic financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

Belpre Township  
Washington County  
Management's Discussion and Analysis  
For the Years Ended December 31, 2009 and 2008  
Unaudited

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**Basis of Accounting**

The basis of accounting is a set of guidelines that determine when financial events are recorded. The Township has elected to present its financial statements on a cash basis of accounting. This basis of accounting is a basis of accounting other than generally accepted accounting principles. Under the Township's cash basis of accounting, receipts and disbursements are recorded when cash is received or paid.

As a result of using the cash basis of accounting, certain assets and their related revenues (such as accounts receivable) and certain liabilities and their related expenses (such as accounts payable) are not recorded in the financial statements. Therefore, when reviewing the financial information and discussion within this report, the reader must keep in mind the limitations resulting from the use of the cash basis of accounting.

**Reporting the Township as a Whole**

The statement of net assets and the statement of activities reflect how the Township did financially during 2009 and 2008, within the limitations of cash basis accounting. The statement of net assets presents the cash balances of the governmental activities of the Township at year end. The statement of activities compares cash disbursements with program receipts for each governmental program activity. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts. The comparison of cash disbursements with program receipts identifies how each governmental function draws from the Township's general receipts.

These statements report the Township's cash position and the changes in cash position. Keeping in mind the limitations of the cash basis of accounting, you can think of these changes as one way to measure the Township's financial health. Over time, increases or decreases in the Township's cash position is one indicator of whether the Township's financial health is improving or deteriorating. When evaluating the Township's financial condition, you should also consider other nonfinancial factors as well such as the Township's property tax base, the extent of the Township's debt obligations, the reliance on non-local financial resources for operations and the need for continued growth in the major local revenue sources such as property taxes.

In the statement of net assets and the statement of activities, the Township reports only one type of activity:

Governmental activities - Most of the Township's basic services are reported here. State and federal grants and property taxes finance most of these activities. Benefits provided through governmental activities are not necessarily paid for by the people receiving them.

**Reporting the Township's Most Significant Funds**

Fund financial statements provide detailed information about the Township's major funds – not the Township as a whole. The Township establishes separate funds to better manage its many activities and to help demonstrate that money that is restricted as to how it may be used is being spent for the intended purpose. The funds of the Township are governmental.

Governmental Funds - All of the Township's activities are reported in governmental funds. The governmental fund financial statements provide a detailed view of the Township's governmental operations and the basic services it provides. Governmental fund information helps determine whether there are more or less financial resources that can be spent to finance the Township's programs.

Belpre Township  
Washington County  
Management's Discussion and Analysis  
For the Years Ended December 31, 2009 and 2008  
Unaudited

The Township's significant governmental funds are presented on the financial statements in separate columns. The information for nonmajor funds (funds whose activity or balances are not large enough to warrant separate reporting) is combined and presented in total in a single column. The Township's major governmental funds are the General Fund, Gasoline Tax Fund, Road and Bridge Fund, Fire District Fund and the Fire and Rescue, Ambulance and EMS Services Fund. The programs reported in governmental funds are closely related to those reported in the governmental activities section of the entity-wide statements.

**The Township as a Whole**

Table 1 provides a summary of the Township's net assets for 2009 compared to 2008 and 2007 on a cash basis:

(Table 1)  
**Net Assets**

	Governmental Activities		
	2009	2008	2007
<b>Assets</b>			
Cash and Cash Equivalents	\$939,899	\$820,231	\$705,515
Total Assets	\$939,899	\$820,231	\$705,515
<b>Net Assets</b>			
Restricted for:			
Permanent Fund Purpose:			
Expendable	\$4,459	\$4,409	\$4,276
Nonexpendable	1,800	1,800	1,800
Other Purposes	795,198	692,608	553,526
Unrestricted	138,442	121,414	145,913
Total Net Assets	\$939,899	\$820,231	\$705,515

As mentioned previously, in 2009 net assets of governmental activities increased by \$119,668, or 15 percent, a significant change from the prior year. The Township added a new fund to account for fees received from emergency medical services provided to residents in and around the Township.

Net assets of governmental activities increased by \$114,716, or 16 percent during 2008. This is a significant change from the prior year. The Township spent a significant amount of money from the Road and Bridge Fund for a road-widening project in 2007 that was not spent in 2008.

Table 2 reflects the changes in net assets on a cash basis in 2009, 2008 and 2007 for governmental activities.

Belpre Township  
Washington County  
Management's Discussion and Analysis  
For the Years Ended December 31, 2009 and 2008  
Unaudited

(Table 2)  
**Changes in Net Assets**

	Governmental Activities		
	2009	2008	2007
Receipts:			
Program Receipts:			
Charges for Services and Sales	\$178,680	\$34,625	\$33,425
Operating Grants and Contributions	163,444	155,916	157,932
Capital Grants and Contributions	0	0	53,250
Total Program Receipts	<u>342,124</u>	<u>190,541</u>	<u>244,607</u>
General Receipts:			
Property Taxes	265,330	307,952	355,395
Grants and Entitlements Not Restricted to Specific Programs	414,526	352,698	254,131
Interest	6,765	13,948	36,934
Miscellaneous	329	114,184	10,970
Total General Receipts	<u>686,950</u>	<u>788,782</u>	<u>657,430</u>
Total Receipts	<u>1,029,074</u>	<u>979,323</u>	<u>902,037</u>
Disbursements:			
General Government	194,457	202,136	183,127
Public Safety	144,982	43,978	43,566
Public Works	433,595	322,426	679,259
Health Services	56,170	54,868	58,301
Recreation	6,252	1,746	1,967
Capital Outlay	73,950	239,453	67,557
Total Disbursements	<u>909,406</u>	<u>864,607</u>	<u>1,033,777</u>
Increase (Decrease) in Net Assets	119,668	114,716	(131,740)
Net Assets, January 1	<u>820,231</u>	<u>705,515</u>	<u>837,255</u>
Net Assets, December 31	<u>\$939,899</u>	<u>\$820,231</u>	<u>\$705,515</u>

Program receipts represent 33 percent in 2009 and 19 percent in 2008 of total receipts and are primarily comprised of restricted intergovernmental receipts such as motor vehicle license and gas tax money. The increase in 2009 Charge for Services within program receipts is the result of EMS runs being reported for the first time.

General receipts represent 67 percent in 2009 and 81 percent in 2008 of the Township's total receipts. Taxes represent 39 percent of general receipts in 2009 and grants make up the majority of remaining general receipts in 2009. Taxes represent 39 percent of general receipts in 2008 and grants and miscellaneous (other financing sources) make up the majority of the remaining general receipts in 2008.

Disbursements for General Government represent the overhead costs of running the Township and the support services provided for the other Township activities. These include, but aren't limited to, the costs of officials' and full-time employee's salaries, insurance, retirement, worker's compensation, and unemployment compensation and utilities. Public Safety is the cost of fire and emergency medical service; Public Works is the general maintenance as well as repair of roads; Health Services is the cost for health services; Recreation is the cost of maintaining parks and playing fields; and Capital Outlay is the cost of equipment purchased by the Township.

Belpre Township  
Washington County  
Management's Discussion and Analysis  
For the Years Ended December 31, 2009 and 2008  
Unaudited

**Governmental Activities**

If you look at the Statement of Activities on pages 10 and 21, you will see that the first column lists the major services provided by the Township. The next column identifies the costs of providing these services. The major program disbursements for governmental activities are for General Government and Public Works, which account for 21 and 48 percent of all governmental disbursements, respectively for 2009. The major program disbursements for governmental activities are for General Government and Public Works, which account for 23 and 37 percent of all governmental disbursements, respectively for 2008. The next two columns of the Statement entitled Program Receipts identify amounts paid by people who are directly charged for the service and grants received by the Township that must be used to provide a specific service. The net Receipt (Disbursement) column compares the program receipts to the cost of the service. This "net cost" amount represents the cost of the service which ends up being paid from money provided by local taxpayers. These net costs are paid from the general receipts which are presented at the bottom of the Statement. A comparison between the total cost of services and the net cost is presented in Table 3.

(Table 3)

**Governmental Activities**

	Total Cost of Services 2009	Net Cost of Services 2009	Total Cost of Services 2008	Net Cost of Services 2008	Total Cost of Services 2007	Net Cost of Services 2007
General Government	\$194,457	\$194,457	\$202,136	\$202,136	\$183,127	\$183,127
Public Safety	144,982	(3,098)	43,978	40,978	43,566	41,566
Public Works	433,595	270,151	322,426	166,510	679,259	521,327
Health	56,170	25,570	54,868	23,243	58,301	26,876
Conservation-Recreation	6,252	6,252	1,746	1,746	1,967	1,967
Capital Outlay	73,950	73,950	239,453	239,453	67,557	14,307
<b>Total Expenses</b>	<b>\$909,406</b>	<b>\$567,282</b>	<b>\$864,607</b>	<b>\$674,066</b>	<b>\$1,033,777</b>	<b>\$789,170</b>

The dependence upon property tax and grants and entitlement receipts is apparent as over 62 percent of governmental activities are supported through the general receipts in 2009.

The dependence upon property tax and grants and entitlement receipts is apparent as over 78 percent of governmental activities are supported through the general receipts in 2008.

**The Township's Funds**

During 2009 total governmental funds had receipts of \$1,029,074 and disbursements of \$909,406. The greatest change within governmental funds occurred within the Fire and Rescue, Ambulance and EMS Services Fund. The fund balance of the Fire and Rescue, Ambulance and EMS Services Fund was created in 2008 (activity began in 2009) to record receipts and expenditures associated with emergency medical services provided to residents in and around the Township. Fund balance at December 31, 2009 was \$58,868.

During 2008 total governmental funds had receipts of \$979,323 and disbursements of \$864,607. The greatest change within governmental funds occurred within the Road and Bridge Fund because the Township had only one major project paid from the Road and Bridge Fund during 2008.

Belpre Township  
Washington County  
Management's Discussion and Analysis  
For the Years Ended December 31, 2009 and 2008  
Unaudited

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**Budgeting Highlights**

The Township's budget is prepared according to Ohio law and is based upon accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances.

During 2009, the Township amended its budget to reflect changing circumstances. The difference between original budgeted receipts and final budgeted receipts was not significant in the General Fund, Gasoline Tax Fund, Road and Bridge Fund, Fire District Fund or Fire and Rescue, Ambulance and EMS Services Fund.

During 2009, final disbursements were budgeted at \$334,000 for the General Fund, \$160,000 for the Gasoline Tax Fund, \$570,000 for the Road and Bridge Fund, \$85,000 for the Fire District Fund and \$108,000 for the Fire and Rescue, Ambulance and EMS Services Fund, while actual disbursements were \$279,829 in the General Fund, \$51,607 in the Gasoline Tax Fund, \$383,688 in the Road and Bridge Fund, \$63,770 in the Fire District Fund and \$86,212 for the Fire and Rescue, Ambulance and EMS Services Fund.

During 2008, the Township amended its budget to reflect changing circumstances. The difference between original budgeted receipts and final budgeted receipts was not significant in the General Fund, Gasoline Tax Fund or Fire District Fund. The Road and Bridge Fund received \$17,202 more than was budgeted.

During 2008, final disbursements were budgeted at \$346,760 for the General Fund, \$155,000 for the Gasoline Tax Fund, \$480,000 for the Road and Bridge Fund and \$272,000 for the Fire District Fund, while actual disbursements were \$283,329 in the General Fund, \$69,991 in the Gasoline Tax Fund, \$199,913 in the Road and Bridge Fund and \$256,478 in the Fire District Fund.

**Capital Assets and Debt Administration**

Capital Assets

The Township does not report capital assets and infrastructure under the cash basis of accounting.

Debt

At December 31, 2009, the Township's outstanding debt included \$92,730 in a lease-purchase agreement issued for the purchase of a fire truck. For further information regarding the Township's debt, refer to Note 9 to the basic financial statements.

**Contacting the Township's Financial Management**

This financial report is designed to provide our citizens, taxpayers, investors and creditors with a general overview of the Township's finances and to reflect the Township's accountability for the monies it receives. Questions concerning any of the information in this report or requests for additional information should be directed to Timothy Irvine, Township Fiscal Officer, Belpre Township, P.O. Box 156, Little Hocking, Ohio 45742.

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF NET ASSETS - CASH BASIS  
DECEMBER 31, 2009**

	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$939,899</u>
<i>Total Assets</i>	<u><u>\$939,899</u></u>
<b>Net Assets</b>	
Restricted for:	
Permanent Fund Purpose	
Expendable	\$4,459
Nonexpendable	1,800
Other Purposes	795,198
Unrestricted	<u>138,442</u>
<i>Total Net Assets</i>	<u><u>\$939,899</u></u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Assets
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
General Government	\$194,457			(\$194,457)
Public Safety	144,982	\$148,080		3,098
Public Works	433,595		\$163,444	(270,151)
Health	56,170	30,600		(25,570)
Conservation-Recreation	6,252			(6,252)
Capital Outlay	73,950			(73,950)
<i>Total Governmental Activities</i>	<u>\$909,406</u>	<u>\$178,680</u>	<u>\$163,444</u>	(567,282)
<b>General Receipts</b>				
Property Taxes Levied for:				
General Purposes				265,330
Grants and Entitlements not Restricted to Specif				414,526
Interest				6,765
Miscellaneous				329
<i>Total General Receipts</i>				<u>686,950</u>
Change in Net Assets				119,668
<i>Net Assets Beginning of Year</i>				<u>820,231</u>
<i>Net Assets End of Year</i>				<u><u>\$939,899</u></u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2009**

	General	Gasoline Tax Fund	Road & Bridge Fund	Fire District Fund	Fire and Rescue, Ambulance and EMS Services	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>							
Equity in Pooled Cash and Cash Equivalents	\$138,442	\$164,874	\$400,922	\$38,788	\$58,868	\$138,005	\$939,899
<i>Total Assets</i>	<u>\$138,442</u>	<u>\$164,874</u>	<u>\$400,922</u>	<u>\$38,788</u>	<u>\$58,868</u>	<u>\$138,005</u>	<u>\$939,899</u>
<b>Fund Balances</b>							
Unreserved:							
Undesignated (Deficit), Reported in:							
General Fund	\$138,442						\$138,442
Special Revenue Funds		\$164,874	\$400,922	\$38,788	58,868	\$131,746	795,198
Permanent Fund						6,259	6,259
<i>Total Fund Balances</i>	<u>\$138,442</u>	<u>\$164,874</u>	<u>\$400,922</u>	<u>\$38,788</u>	<u>\$58,868</u>	<u>\$138,005</u>	<u>\$939,899</u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES  
IN CASH BASIS FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	General	Gasoline Tax	Road & Bridge Fund	Fire District	Fire and Rescue Ambulance and EMS Services	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>							
Property and Other Local Taxes	\$87,280		\$143,138	\$34,912			\$265,330
Charges for Services				3,000	\$145,080		148,080
Licenses, Permits and Fees	18,100						18,100
Intergovernmental	186,171	\$93,763	183,580	44,775		\$69,681	577,970
Interest	4,977	1,142				646	6,765
Other	329					12,500	12,829
<i>Total Receipts</i>	<u>296,857</u>	<u>94,905</u>	<u>326,718</u>	<u>82,687</u>	<u>145,080</u>	<u>82,827</u>	<u>1,029,074</u>
<b>Disbursements</b>							
Current:							
General Government	194,457						194,457
Public Safety				58,770	86,212		144,982
Public Works		51,607	337,688			44,300	433,595
Health	56,170						56,170
Conservation-Recreation	6,252						6,252
Capital Outlay	22,950		46,000	5,000			73,950
<i>Total Disbursements</i>	<u>279,829</u>	<u>51,607</u>	<u>383,688</u>	<u>63,770</u>	<u>86,212</u>	<u>44,300</u>	<u>909,406</u>
<i>Net Change in Fund Balances</i>	17,028	43,298	(56,970)	18,917	58,868	38,527	119,668
<i>Fund Balances Beginning of Year</i>	<u>121,414</u>	<u>121,576</u>	<u>457,892</u>	<u>19,871</u>	<u>0</u>	<u>99,478</u>	<u>820,231</u>
<i>Fund Balances End of Year</i>	<u><u>\$138,442</u></u>	<u><u>\$164,874</u></u>	<u><u>\$400,922</u></u>	<u><u>\$38,788</u></u>	<u><u>\$58,868</u></u>	<u><u>\$138,005</u></u>	<u><u>\$939,899</u></u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Property and Other Local Taxes	\$76,468	\$86,512	\$87,280	\$768
Licenses, Permits and Fees	22,000	19,000	18,100	(900)
Intergovernmental	136,393	182,946	186,171	3,225
Interest	10,000	5,500	4,977	(523)
Other			329	329
<i>Total Receipts</i>	244,861	293,958	296,857	2,899
<b>Disbursements</b>				
Current:				
General Government	212,500	224,500	194,457	30,043
Health	73,000	70,000	56,170	13,830
Conservation-Recreation	6,500	9,500	6,252	3,248
Capital Outlay	5,000	30,000	22,950	7,050
<i>Total Disbursements</i>	297,000	334,000	279,829	54,171
<i>Net Change in Fund Balance</i>	(52,139)	(40,042)	17,028	57,070
<i>Fund Balance Beginning of Year</i>	121,414	121,414	121,414	0
<i>Fund Balance End of Year</i>	\$69,275	\$81,372	\$138,442	\$57,070

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
GASOLINE TAX FUND  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Intergovernmental	\$87,000	\$87,000	\$93,763	\$6,763
Interest	2,000	2,000	1,142	(858)
<i>Total Receipts</i>	89,000	89,000	94,905	5,905
<b>Disbursements</b>				
Current:				
Public Works	160,000	160,000	51,607	108,393
<i>Total Disbursements</i>	160,000	160,000	51,607	108,393
<i>Net Change in Fund Balance</i>	(71,000)	(71,000)	43,298	114,298
<i>Fund Balance Beginning of Year</i>	121,576	121,576	121,576	0
<i>Fund Balance End of Year</i>	\$50,576	\$50,576	\$164,874	\$114,298

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
ROAD AND BRIDGE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Property and Other Local Taxes	\$125,409	\$141,880	\$143,138	\$1,258
Intergovernmental	174,903	174,903	183,580	8,677
<i>Total Receipts</i>	<u>300,312</u>	<u>316,783</u>	<u>326,718</u>	<u>9,935</u>
<b>Disbursements</b>				
Current:				
Public Works	480,000	480,000	337,688	142,312
Capital Outlay	65,000	90,000	46,000	44,000
<i>Total Disbursements</i>	<u>545,000</u>	<u>570,000</u>	<u>383,688</u>	<u>186,312</u>
<i>Net Change in Fund Balance</i>	(244,688)	(253,217)	(56,970)	196,247
<i>Fund Balance Beginning of Year</i>	<u>457,892</u>	<u>457,892</u>	<u>457,892</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$213,204</u></u>	<u><u>\$204,675</u></u>	<u><u>\$400,922</u></u>	<u><u>\$196,247</u></u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
FIRE DISTRICT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
<b>Receipts</b>				
Property and Other Local Taxes	\$30,588	\$34,605	\$34,912	\$307
Charges for Services	3,000	3,000	3,000	0
Intergovernmental	42,659	42,659	44,775	2,116
<i>Total Receipts</i>	76,247	80,264	82,687	2,423
<b>Disbursements</b>				
Current:				
Public Safety	80,000	80,000	58,770	21,230
Capital Outlay	5,000	5,000	5,000	0
<i>Total Disbursements</i>	85,000	85,000	63,770	21,230
<i>Net Change in Fund Balance</i>	(8,753)	(4,736)	18,917	23,653
<i>Fund Balance Beginning of Year</i>	19,871	19,871	19,871	0
<i>Fund Balance End of Year</i>	\$11,118	\$15,135	\$38,788	\$23,653

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
FIRE AND RESCUE, AMBULANCE AND EMS SERVICES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Charges for Services	\$60,000	\$136,000	\$145,080	\$9,080
<i>Total Receipts</i>	<u>60,000</u>	<u>136,000</u>	<u>145,080</u>	<u>9,080</u>
<b>Disbursements</b>				
Current:				
Public Safety	56,000	108,000	86,212	21,788
<i>Total Disbursements</i>	<u>56,000</u>	<u>108,000</u>	<u>86,212</u>	<u>21,788</u>
<i>Net Change in Fund Balance</i>	4,000	28,000	58,868	30,868
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,000</u></u>	<u><u>\$28,000</u></u>	<u><u>\$58,868</u></u>	<u><u>\$30,868</u></u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF NET ASSETS - CASH BASIS  
DECEMBER 31, 2008**

	<u>Governmental Activities</u>
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u>\$820,231</u>
<i>Total Assets</i>	<u><u>\$820,231</u></u>
<b>Net Assets</b>	
Restricted for:	
Permanent Fund Purpose	
Expendable	\$4,409
Nonexpendable	1,800
Other Purposes	692,608
Unrestricted	<u>121,414</u>
<i>Total Net Assets</i>	<u><u>\$820,231</u></u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF ACTIVITIES - CASH BASIS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Program Cash Receipts			Net (Disbursements) Receipts and Changes in Net Assets
	Cash Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
General Government	\$202,136			(\$202,136)
Public Safety	43,978	\$3,000		(40,978)
Public Works	322,426		\$155,916	(166,510)
Health	54,868	31,625		(23,243)
Conservation-Recreation	1,746			(1,746)
Capital Outlay	239,453			(239,453)
<i>Total Governmental Activities</i>	<u>\$864,607</u>	<u>\$34,625</u>	<u>\$155,916</u>	(674,066)
<b>General Receipts</b>				
Property Taxes Levied for:				
General Purposes				307,952
Grants and Entitlements not Restricted to Specif				352,698
Interest				13,948
Miscellaneous				114,184
<i>Total General Receipts</i>				<u>788,782</u>
Change in Net Assets				114,716
<i>Net Assets Beginning of Year</i>				<u>705,515</u>
<i>Net Assets End of Year</i>				<u><u>\$820,231</u></u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF CASH BASIS ASSETS AND FUND BALANCES  
GOVERNMENTAL FUNDS  
DECEMBER 31, 2008**

	General	Gasoline Tax Fund	Road & Bridge Fund	Fire District Fund	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>						
Equity in Pooled Cash and Cash Equivalents	\$121,414	\$121,576	\$457,892	\$19,871	\$99,478	\$820,231
<i>Total Assets</i>	<u>\$121,414</u>	<u>\$121,576</u>	<u>\$457,892</u>	<u>\$19,871</u>	<u>\$99,478</u>	<u>\$820,231</u>
<b>Fund Balances</b>						
Unreserved:						
Undesignated (Deficit), Reported in:						
General Fund	\$121,414					\$121,414
Special Revenue Funds		\$121,576	\$457,892	\$19,871	\$93,269	692,608
Permanent Fund					6,209	6,209
<i>Total Fund Balances</i>	<u>\$121,414</u>	<u>\$121,576</u>	<u>\$457,892</u>	<u>\$19,871</u>	<u>\$99,478</u>	<u>\$820,231</u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES  
IN CASH BASIS FUND BALANCES - GOVERNMENTAL FUNDS  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	General	Gasoline Tax	Road & Bridge Fund	Fire District	Other Governmental Funds	Total Governmental Funds
<b>Receipts</b>						
Property and Other Local Taxes	\$85,092		\$182,340	\$40,520		\$307,952
Charges for Services				3,000		3,000
Licenses, Permits and Fees	22,125					22,125
Intergovernmental	140,247	\$87,099	167,730	44,721	\$68,817	508,614
Interest	10,061	2,534			1,353	13,948
Other	1,305		125	454	9,500	11,384
<i>Total Receipts</i>	<u>258,830</u>	<u>89,633</u>	<u>350,195</u>	<u>88,695</u>	<u>79,670</u>	<u>867,023</u>
<b>Disbursements</b>						
Current:						
General Government	202,136					202,136
Public Safety				43,978		43,978
Public Works		69,991	199,913		52,522	322,426
Health	52,494				2,374	54,868
Conservation-Recreation	1,746					1,746
Capital Outlay	26,953			212,500		239,453
<i>Total Disbursements</i>	<u>283,329</u>	<u>69,991</u>	<u>199,913</u>	<u>256,478</u>	<u>54,896</u>	<u>864,607</u>
<b>Other Financing Sources (Uses)</b>						
Other Financing Sources				112,300		112,300
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>112,300</u>	<u>0</u>	<u>112,300</u>
<i>Net Change in Fund Balances</i>	(24,499)	19,642	150,282	(55,483)	24,774	114,716
<i>Fund Balances Beginning of Year</i>	145,913	101,934	307,610	75,354	74,704	705,515
<i>Fund Balances End of Year</i>	<u>\$121,414</u>	<u>\$121,576</u>	<u>\$457,892</u>	<u>\$19,871</u>	<u>\$99,478</u>	<u>\$820,231</u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
GENERAL FUND  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		Positive (Negative)
<b>Receipts</b>				
Property and Other Local Taxes	\$80,648	\$80,648	\$85,092	\$4,444
Licenses, Permits and Fees	22,000	22,000	22,125	125
Intergovernmental	106,530	135,686	140,247	4,561
Interest	25,000	10,500	10,061	(439)
Other			1305	1,305
<i>Total Receipts</i>	234,178	248,834	258,830	9,996
<b>Disbursements</b>				
Current:				
General Government	240,760	240,760	202,136	38,624
Health	72,000	72,000	52,494	19,506
Conservation-Recreation	6,000	6,000	1,746	4,254
Capital Outlay	28,000	28,000	26,953	1,047
<i>Total Disbursements</i>	346,760	346,760	283,329	63,431
<i>Net Change in Fund Balance</i>	(112,582)	(97,926)	(24,499)	73,427
<i>Fund Balance Beginning of Year</i>	145,913	145,913	145,913	0
<i>Fund Balance End of Year</i>	\$33,331	\$47,987	\$121,414	\$73,427

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
GASOLINE TAX FUND  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
<b>Receipts</b>				
Intergovernmental	\$89,000	\$89,000	\$87,099	(\$1,901)
Interest	4,000	4,000	2,534	(1,466)
<i>Total Receipts</i>	<u>93,000</u>	<u>93,000</u>	<u>89,633</u>	<u>(3,367)</u>
<b>Disbursements</b>				
Current:				
Public Works	<u>155,000</u>	<u>155,000</u>	<u>69,991</u>	<u>85,009</u>
<i>Total Disbursements</i>	<u>155,000</u>	<u>155,000</u>	<u>69,991</u>	<u>85,009</u>
<i>Net Change in Fund Balance</i>	(62,000)	(62,000)	19,642	81,642
<i>Fund Balance Beginning of Year</i>	<u>101,934</u>	<u>101,934</u>	<u>101,934</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$39,934</u></u>	<u><u>\$39,934</u></u>	<u><u>\$121,576</u></u>	<u><u>\$81,642</u></u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
ROAD AND BRIDGE FUND  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Receipts</b>				
Property and Other Local Taxes	\$172,819	\$172,819	\$182,340	\$9,521
Intergovernmental	160,174	160,174	167,730	7,556
Other			125	125
<i>Total Receipts</i>	<u>332,993</u>	<u>332,993</u>	<u>350,195</u>	<u>17,202</u>
<b>Disbursements</b>				
Current:				
Public Works	465,000	465,000	199,913	265,087
Capital Outlay	15,000	15,000		15,000
<i>Total Disbursements</i>	<u>480,000</u>	<u>480,000</u>	<u>199,913</u>	<u>280,087</u>
<i>Net Change in Fund Balance</i>	(147,007)	(147,007)	150,282	510,393
<i>Fund Balance Beginning of Year</i>	<u>307,610</u>	<u>307,610</u>	<u>307,610</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$160,603</u></u>	<u><u>\$160,603</u></u>	<u><u>\$457,892</u></u>	<u><u>\$510,393</u></u>

See accompanying notes to the basic financial statements

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**STATEMENT OF RECEIPTS, DISBURSEMENTS AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - BUDGET BASIS  
FIRE DISTRICT FUND  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget Positive (Negative)
<b>Receipts</b>				
Property and Other Local Taxes	\$38,403	\$38,403	\$40,520	\$2,117
Charges for Services	3,000	3,000	3,000	0
Intergovernmental	35,491	42,991	44,721	1,730
Other			454	454
<i>Total Receipts</i>	<u>76,894</u>	<u>84,394</u>	<u>88,695</u>	<u>4,301</u>
<b>Disbursements</b>				
Current:				
Public Safety	55,000	59,500	43,978	15,522
Capital Outlay	75,000	212,500	212,500	0
<i>Total Disbursements</i>	<u>130,000</u>	<u>272,000</u>	<u>256,478</u>	<u>15,522</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(53,106)</u>	<u>(187,606)</u>	<u>(167,783)</u>	<u>19,823</u>
<b>Other Financing Sources (Uses)</b>				
Other Financing Sources	<u>0</u>	<u>112,300</u>	<u>112,300</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>112,300</u>	<u>112,300</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(53,106)	(75,306)	(55,483)	19,823
<i>Fund Balance Beginning of Year</i>	<u>75,354</u>	<u>75,354</u>	<u>75,354</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$22,248</u>	<u>\$48</u>	<u>\$19,871</u>	<u>\$19,823</u>

See accompanying notes to the basic financial statements

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Belpre Township  
Washington County  
Notes to the Financial Statements  
For the Years Ended December 31, 2009 and 2008

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**Note 1 – Reporting Entity**

Belpre Township, Washington County, Ohio (the Township), is a body politic and corporate established in 1805 to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly elected three-member Board of Trustees. The Township also has an elected Township Fiscal Officer. The elected officials serve four year terms.

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

**A. Primary Government**

The primary government consists of all funds, departments, boards and agencies that are not legally separate from the Township. The Township provides general government services, maintenance of Township roads and bridges, fire protection, emergency medical service and cemetery maintenance. Police protection is provided by the Washington County Sheriff's Department.

**B. Component Units**

Component units are legally separate organizations for which the Township is financially accountable. The Township is financially accountable for an organization if the Township appoints a voting majority of the organization's governing board and (1) the Township is able to significantly influence the programs or services performed or provided by the organization; or (2) the Township is legally entitled to or can otherwise access the organization's resources; the Township is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide support to, the organization; or the Township is obligated for the debt of the organization. The Township is also financially accountable for any organizations that are fiscally dependent on the Township in that the Township approves their budget, the issuance of their debt or the levying of their taxes. The Township has no component units.

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

**Note 2 – Summary of Significant Accounting Policies**

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. In the government-wide financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the cash basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails. Following are the more significant of the Township's accounting policies.

**A. Basis of Presentation**

The Township'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.

**Government-Wide Financial Statements**

The statement of net assets and the statement of activities display information about the Township as a whole. These statements include the financial activities of the primary government. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions.

Belpre Township  
Washington County  
Notes to the Financial Statements  
For the Years Ended December 31, 2009 and 2008

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**Note 2 – Summary of Significant Accounting Policies** (continued)

A. Basis of Presentation (Continued)

Government-Wide Financial Statements (Continued)

The statement of net assets presents the cash balances of the governmental activities of the Township at year end. The statement of activities compares disbursements with program receipts for each of the Township's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Township is responsible. Program receipts include charges paid by the recipient of the program's goods or services, grants and contributions restricted to meeting the operational or capital requirements of a particular program and receipts of interest earned on grants that is required to be used to support a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the Township's general receipts.

Fund Financial Statements

During the year, the Township segregates transactions related to certain Township 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 Township 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 are aggregated and presented in a single column.

B. Fund Accounting

The Township 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. Funds are used to segregate resources that are restricted as to use. The funds of the Township are governmental.

Governmental Funds

The Township classifies funds financed primarily from taxes, intergovernmental receipts (e.g., grants), and other nonexchange transactions as governmental funds. The Township's major governmental funds are the General Fund, Gasoline Tax Fund, Road and Bridge Fund, Fire District Fund and Fire and Rescue, Ambulance and EMS Services Fund. The General Fund is used to account for all financial resources, except those required to be accounted for in another fund. The General Fund balance is available to the Township for any purpose provided it is expended or transferred according to the general laws of Ohio. The Gasoline Tax Fund receives gas tax money and expenditures must be road related. The Road and Bridge Fund receives property tax revenues and expenditures must be road related. The Fire District Fund receives property tax revenues and fire contract monies and expenditures are for equipment and supplies and other related expenses to provide for fire and emergency services for Township residents and other residents. The Fire and Rescue, Ambulance and EMS Services Fund receives fees for providing emergency medical services to residents in and around the township and expenditures are for equipment and supplies and other related expenses to provide for emergency services.

The other governmental funds of the Township account for grants and other resources whose use is restricted to a particular purpose.

Belpre Township  
Washington County  
Notes to the Financial Statements  
For the Years Ended December 31, 2009 and 2008

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**Note 2 – Summary of Significant Accounting Policies** (continued)

**C. Basis of Accounting**

The Township's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Township's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Township are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

**D. 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 Township may appropriate.

The appropriations resolution is the Township's authorization to spend resources and sets limits on disbursements plus encumbrances at the level of control selected by the Township. The legal level of control has been established at the fund, department, and object level for all funds.

The certificate of estimated resources may be amended during the year if projected increases or decreases in receipts are identified by the Township Fiscal Officer. The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts on the certificate of estimated resources when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the amounts on the amended certificate of estimated resources in effect at the time final appropriations were passed by the Township.

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 Township during the year.

**E. Cash and Investments**

To improve cash management, cash received by the Township is pooled and invested. Individual fund integrity is maintained through Township records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents".

Interest earnings are allocated to Township funds according to State statutes, grant requirements, or debt related restrictions. Interest receipts credited to the General Fund during 2009 was \$4,977 which includes \$3,992 assigned from other Township funds. Interest receipts credited to the General Fund during 2008 was \$10,061 which includes \$8,010 assigned from other Township funds.

Belpre Township  
Washington County  
Notes to the Financial Statements  
For the Years Ended December 31, 2009 and 2008

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**Note 2 – Summary of Significant Accounting Policies** (continued)

**F. Restricted Assets**

Cash, cash equivalents and investments are reported as restricted when limitations on their use change the nature or normal understanding of their use. Such constraints are either imposed by creditors, contributors, grantors, or laws of other governments, or imposed by law through constitutional provisions or enabling legislation. There were no restricted assets at year end.

**G. Inventory and Prepaid Items**

The Township reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

**H. Capital Assets**

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

**I. Interfund Receivables/Payables**

The Township reports advances-in and advances-out for interfund loans. There were no advances during 2009 or 2008.

**J. Accumulated Leave**

Upon leaving employment, employees are not entitled to cash payments for unused sick leave. Employees may be entitled to cash payments for unused vacation hours. Accumulated vacations hours are small and deemed insignificant. Unpaid vacation hours are not reflected as a liability under the Townships cash basis of accounting.

**K. Employer Contributions to Cost-Sharing Pension Plans**

The Township recognizes the disbursement for employer contributions to cost-sharing pension plans when they are paid. As described in Notes 7 and 8, the employer contributions include portions for pension benefits and for postretirement healthcare benefits.

**L. Long-Term Obligations**

The Township's cash basis financial statements do not report liabilities for bonds or other long-term obligations. Proceeds of debt are reported when the cash is received and principal and interest payments are reported when paid. Since recording a capital asset when entering into a capital lease is not the result of a cash transaction, neither an other financing source nor a capital outlay expenditure are reported at inception. Lease payments are reported when paid.

**M. Net Assets**

Net assets are reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. Net assets restricted for other purposes include resources restricted for road maintenance, fire protection and cemetery maintenance. The Township's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net assets are available.

**Note 2 – Summary of Significant Accounting Policies** (continued)

**N. Fund Balance Reserves**

The Township reserves any portion of fund balances which is not available for appropriation or which is legally segregated for a specific future use. Unreserved and undesignated fund balance indicates that portion of fund balance which is available for appropriation in future periods.

**Note 3 – Budgetary Basis of Accounting**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statements of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budget Basis presented for the General Fund and the following major special revenue funds: Gasoline Tax Fund, Road and Bridge Fund, Fire District Fund and Fire and Rescue, Ambulance and EMS Services Fund are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget.

**Note 4 – Deposits and Investments**

Monies held by the Township are classified by State statute into three categories.

Active monies are public monies determined to be necessary to meet current demands upon the Township treasury. Active monies must be maintained either as cash in the Township treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that the Trustees have identified as not required for use within the current five year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts, including passbook accounts.

Interim monies held by the Township can be deposited or invested in the following securities:

1. United States Treasury bills, bonds, notes, 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;
2. Bonds, notes, debentures, or any other obligation or security 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 the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least 2 percent and be marked to market daily, and the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio or Ohio local governments;

Belpre Township  
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Notes to the Financial Statements  
For the Years Ended December 31, 2009 and 2008

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**Note 4 - Deposits and Investments** (continued)

5. Time certificates of deposit 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 division (1) or (2) and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions;
7. The State Treasurer's investment pool (STAROhio).

Investments in stripped principal or interest obligations, reverse repurchase agreements, and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage, and short selling are also prohibited. An investment must mature within five years from the date of purchase, unless matched to a specific obligation or debt of the Township, and must be purchased with the expectation that it will be held to maturity. Investments may only be made through specified dealers and institutions.

**Deposits**

Custodial credit risk is the risk that in the event of bank failure, the Township will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2009, \$713,676 of the Township's bank balance of \$963,676 was exposed to custodial credit risk because those deposits were uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Township's name. At December 31, 2008, \$586,300 of the Township's bank balance of \$836,300 was exposed to custodial credit risk because those deposits were uninsured and collateralized with securities held by the pledging financial institution's trust department or agent, but not in the Township's name.

The Township 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 Township 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.

**Note 5 – Property Taxes**

Property taxes include amounts levied against all real property, public utility property, and tangible personal property located in the Township. Property tax receipts received in 2009 and 2008 for real property taxes represents collections of the 2008 and 2007 taxes. Property tax payments received during 2009 and 2008 for tangible personal property (other than public utility property) is for 2009 and 2008 taxes.

2009 real property taxes are levied after October 1, 2008 on the assessed values as of January 1, 2008, the lien date. 2008 real property taxes are levied after October 1, 2007 on the assessed values as of January 1, 2007, the lien date. Assessed values for real property taxes are established by State statute at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010. 2008 real property taxes are collected in and intended to finance 2009.

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

Belpre Township  
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Notes to the Financial Statements  
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**Note 5 – Property Taxes (Continued)**

Public utility tangible personal property is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2009 public utility property taxes which became a lien on December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes. 2008 public utility property taxes which became a lien on December 31, 2007, are levied after October 1, 2008, and are collected in 2009 with real property taxes.

2008 tangible property taxes are levied after October 1, 2007, on the value as of December 31, 2007. Collections are made in 2008. Tangible personal property assessments are being phased out – the assessment percentage for all property including inventory for 2007 is 12.5 percent. This was reduced to 6.25 percent for 2008, and zero for 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 3, with the remainder due September 20.

The full tax rate for all Township operations for the year ended December 31, 2009, was \$3.80 per \$1,000 of assessed value. The assessed values of real and personal property upon which 2009 property tax receipts were based are as follows:

Real Property	
Residential	\$49,850,350
Agricultural	5,907,550
Commercial/Industrial/Mineral	11,228,330
Public Utility – Real	33,220
Public Utility – Personal	3,744,270
Total Assessed Values	\$70,763,720

The full tax rate for all Township operations for the year ended December 31, 2008, was \$3.80 per \$1,000 of assessed value. The assessed values of real and personal property upon which 2008 property tax receipts were based are as follows:

Real Property	
Residential	\$49,461,740
Agricultural	5,752,330
Commercial/Industrial/Mineral	9,605,290
Tangible Personal Property	18,348,140
Public Utility – Real	29,300
Public Utility – Personal	3,490,430
Total Assessed Values	\$86,687,230

The County Treasurer collects property taxes on behalf of all taxing districts in the county, including the Township. The County Auditor periodically remits to the Township its portion of the taxes collected.

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Notes to the Financial Statements  
For the Years Ended December 31, 2009 and 2008

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**Note 6 – Risk Management**

The Township is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 2009 and 2008, the Township contracted with HCC Insurance Company for various types of insurance coverage as follows:

<u>Company</u>	<u>Type of Coverage</u>	<u>Amount of Coverage</u>
HCC Insurance	Commercial Property	\$3,042,500
	General Liability	4,060,000
	Commercial Crime	5,000
	Inland Marine	715,000
	Vehicle	1,000,000
	Public Officials	2,000,000

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

The Township pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs. The System administers and pays all claims. The Township pays the State Workers' Compensation System for its firefighters a premium based on a rate per \$300 of salaries.

**Note 7 – Defined Benefit Pension Plan**

Ohio Public Employees Retirement System

The Township participates in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the member-directed plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The combined plan is a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and a defined contribution plan. Under the combined plan, employer contributions are invested by the retirement system to provide a formula retirement benefit similar to the traditional plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the member-directed plan. The Township participates only in the traditional plan.

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

The Ohio Revised Code provides statutory authority for member and employer contributions. For the years ended December 31, 2009 and 2008, members of all three plans contributed 10 percent of covered payroll. The Township's contribution rate for pension benefits in 2009 and 2008 was 14 percent.

The Township's required contributions for pension obligations to the traditional and combined plans for the years ended December 31, 2009, 2008 and 2007 were \$19,490, \$19,471 and \$22,644 respectively. The full amount has been contributed for 2009, 2008 and 2007. There were no contributions to member-directed plans.

Belpre Township  
Washington County  
Notes to the Financial Statements  
For the Years Ended December 31, 2009 and 2008

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**Note 8 - Postemployment Benefits**

**Ohio Public Employees Retirement System**

The Ohio Public Employees Retirement System (OPERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit with either the traditional or combined plans. Health care coverage for disability recipients and primary survivor recipients is available. Members of the member-directed plan do not qualify for postretirement health care coverage. A portion of each employer's contribution to the traditional or combined plans is set aside for the funding of postretirement health care based on authority granted by State statute. The 2009 local government employer contribution rate was 14 percent of covered payroll; 7 percent from January 1 to March 31, 2009 and 5.5 percent from April 1 through December 31, 2009 was the portion that was used to fund health care. The 2008 local government employer contribution rate was 14 percent of covered payroll; 7 percent of covered payroll was the portion that was used to fund health care.

Benefits are advance-funded using the individual entry age actuarial cost method. Significant actuarial assumptions, based on OPERS's latest actuarial review performed as of December 31, 2008, include a rate of return on investments of 6.50 percent, an annual increase in active employee total payroll of 4.00 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .50 percent and 6.30 percent based on additional annual pay increases. Health care costs were assumed to increase between 0.5 percent and 3.00 percent annually for the next six years and 4.00 percent annually after seven years.

All investments are carried at market value. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets annually, not to exceed a 12 percent corridor.

The number of active contributing participants in the traditional and combined plans was 357,584 for 2009. The number of active contributing participants for both plans used in the December 31, 2008, actuarial valuation was 356,388. Actual employer contributions which were used to fund postemployment benefits were \$8,143 for 2009 and \$9,736 for 2008. The actual contribution and the actuarially required contribution amounts are the same. OPERS's net assets available for payment of benefits at December 31, 2008, (the latest information available) were \$10.7 billion. The actuarially accrued liability and the unfunded actuarially accrued liability were \$29.6 billion and \$18.9 billion, respectively.

On September 9, 2004 the OPERS Retirement Board adopted a Health Care Preservation Plan (HCPP) with an effective date of January 1, 2007. To improve the solvency of the Health Care Fund, OPERS created a separate investment pool for health care assets. These rate increases allowed additional funds to be allocated to the health care plan.

**Note 9 – Leases**

The Township entered into a lease with Ohio Township Association Leasing, LLC on November 2008 to lease/purchase a 2009 International Heavy Rescue Fire Truck in the amount of \$112,300. The Township disbursed \$30,910 to pay lease costs for the year ended December 31, 2009. Future lease payments are as follows:

Year	Amount
2010	\$ 30,910
2011	30,910
2012	30,910
Total	<u>\$ 92,730</u>

Belpre Township  
Washington County  
Notes to the Financial Statements  
For the Years Ended December 31, 2009 and 2008

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**Note 10 – Contingent Liabilities**

Amounts grantor agencies pay to the Township are subject to audit and adjustment by the grantor, principally the federal government. Grantors may require refunding any disallowed costs. Management cannot presently determine amounts grantors may disallow. However, based on prior experience, management believes any refunds would be immaterial.

**Note 11 – Related Party Transactions**

The Township is not aware of any related party transactions.



# Mary Taylor, CPA

## Auditor of State

### INDEPENDENT ACCOUNTANTS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY *GOVERNMENT AUDITING STANDARDS*

Belpre Township  
Washington County  
P.O. Box 156  
Little Hocking, Ohio 45742

To the Board of Trustees:

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Belpre Township, Washington County, Ohio (the Township), as of and for the years ended December 31, 2009 and 2008, which collectively comprise the Township's basic financial statements and have issued our report thereon dated March 29, 2009, wherein we noted the Township uses a comprehensive accounting basis other than generally accepted accounting principles. We also noted the Township uses the Auditor of State's Uniform Accounting Network (UAN) to process its financial transactions. *Government Auditing Standards* considers this service to impair the Auditor of State's independence to audit the Township. However, *Government Auditing Standards* permits the Auditor of State to audit and opine on this entity, because Ohio Revised Code § 117.101 requires the Auditor of State to provide UAN services, and Ohio Revised Code §§ 117.11(B) and 115.56 mandate the Auditor of State to audit Ohio governments. 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*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the Township's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of opining on the effectiveness of the Township's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Township's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent or detect and timely correct misstatements. A material weakness is a deficiency, or combination of internal control deficiencies resulting in more than a reasonable possibility that a material misstatement of the Township's financial statements will not be prevented, or detected and timely corrected.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not be designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined above.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Township's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express an opinion. The results of our tests disclosed no instance of noncompliance or other matters we must report under *Government Auditing Standards*.

We did note certain matters not requiring inclusion in this report that we reported to the Township's management in a separate letter dated March 29, 2010.

We intend this report solely for the information and use of management, the audit committee and Board of Trustees. We intend it for no one other than these specified parties.

A handwritten signature in black ink that reads "Mary Taylor". The signature is written in a cursive, flowing style.

**Mary Taylor, CPA**  
Auditor of State

March 29, 2010

**BELPRE TOWNSHIP  
WASHINGTON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEARS ENDED DECEMBER 31, 2009 AND 2008**

Finding Number	Finding Summary	Fully Corrected?	Not Corrected, Partially Corrected; Significantly Different Corrective Action Taken; or Finding No Longer Valid; <b><i>Explain</i></b>
2007-001	Finding for Recovery: Ohio Rev. Code Section 505.60(A) – The Township reimbursed the Fiscal Officer for out-of-pocket insurance premiums associated with family coverage.	Yes	Finding No Longer Valid: After fiscal officer paid the Finding for Recovery, the Legislature changed the law making it allowable for Townships to reimburse Township elected officials and employees for family coverage on health insurance. Subsequently, the fiscal officer was reimbursed by the Township.
2007-002	Ohio Rev. Code Section 5705.41(B) – Expenditures exceeded Appropriations in several line items in 2007 and 2006.	No	Partially Corrected; Reissued in the Management Letter
2007-003	Ohio Rev. Code Section 5705.41(D)(1) – The Township did not certify the availability of funds prior to purchase commitment for 58 percent of the expenditures tested in 2006 and 54 percent of the expenditures tested in 2007.	No	Partially Corrected; Reissued in the Management Letter
2007-004	Ohio Admin. Code Section 117-2-02(A) – Misposting of confirmable receipts.	Yes	Finding No Longer Valid.





**Mary Taylor, CPA**  
Auditor of State

**BELPRE TOWNSHIP**

**WASHINGTON COUNTY**

**CLERK'S CERTIFICATION**

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
MAY 13, 2010**