

**Record of Motion Passed Belomar Regional Council Board of Directors
Meeting February 19, 2026**

Subject: Approval of the West Virginia Code §8-26-3 Report

During the Finance Reports section of the meeting, the West Virginia Code §8-26-3 was presented for approval.

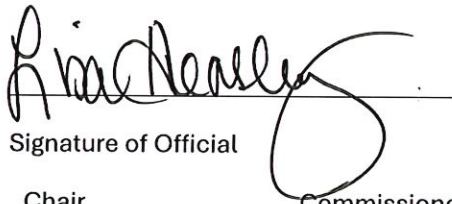
A motion was made and duly seconded to adopt the following:

"To formally accept the Quarterly Report of Receipts and Disbursements for the Belomar Regional Council, in Accordance with West Virginia Code §8-26-3 for the period ending December 30, 2025."

After discussion, the motion was put to a vote and was passed by the Board.

Result: The motion was passed by the Board of Directors.

The undersigned hereby certifies that the foregoing is a true and correct copy of a motion duly adopted at a legally convened meeting of the Board of the Belomar Regional Council held on February 19, 2026.



Signature of Official

Chair	Commissioner Lisa Heasley (Wetzel County)
Vice-Chair from WV	Commissioner Robert Herron (Ohio County)
Vice Chair from OH	Commissioner J.P. Dutton (Belmont County)
Treasurer	Commissioner John Gruzinkas (Marshall County)
Secretary	Scott Hicks as directed by the bylaws

Financial Summary for the Fourth Quarter, 2025 (October 1 – December 31)

This memorandum provides a summary of the Belomar Regional Council’s financial activities for the fourth quarter of 2025, covering the period from October 1, 2025, through December 31, 2025.

During this quarter, the Council managed total receipts of \$2,477,417.50 and total disbursements of \$3,146,712.31, resulting in a net decrease of \$669,294.81 for the period. This variance reflects the timing of grant drawdowns and the disbursement of pass-through funds for state and federally funded programs administered by the Council.

Summary of Receipts

Total receipts for the quarter were primarily composed of federal and state grant funding administered by the Council on behalf of its member communities. The Area Agency on Aging accounted for the majority of incoming funds, reflecting its central role in delivering critical services throughout the region.

Department	Amount Received (\$)	Percentage of Total
Aging	2,157,351.93	87.08%
Management	310,402.79	12.53%
Transportation	9,505.18	0.38%
Agency	157.60	0.01%
Total	2,477,417.50	100.0%

Summary of Disbursements

Disbursements for the quarter largely consisted of pass-through payments for aging services, project administration costs, payroll, and routine operational expenses. Expenditures are aligned with the Council’s core responsibilities as a provider of aging services, regional planning and management support, and transportation planning activities.

Department	Amount Disbursed (\$)	Percentage of Total
Aging	2,380,107.58	75.64%
Management	450,741.42	14.32%
Agency	265,940.31	8.45%
Transportation	49,923.00	1.59%
Total	3,146,712.31	100.0%

Conclusion

This summary provides a clear and transparent overview of the Council’s financial stewardship for the fourth quarter of 2025. While disbursements exceeded receipts during this period, this outcome is consistent with the timing of grant reimbursements and the delivery of program services across quarters.

The full, detailed quarterly report prepared in accordance with West Virginia Code §8-26-3 is available for review. We welcome any questions from the Board and our member governments.

Quarterly Report of Receipts and Disbursements for the Belomar Regional Council, in Accordance with West Virginia Code §8-26-3

For the Quarter Ending: December 31, 2025
Date of Report: February 19, 2026



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I. Cover Page and Transmittal Letter

To: The Governing Bodies and County Courts of Contributing Governmental Units

Subject: Quarterly Financial Report for the Period Ending December 31, 2025

In accordance with the requirements of West Virginia Code §8-26-3, the Belomar Regional Council and Interstate Planning Commission respectfully submit this quarterly report, containing an itemized account of its receipts and disbursements for the period beginning October 1, 2025, and ending December 31, 2025. This document is provided to ensure full financial transparency and accountability to the municipalities and counties that contribute to the financial support of the commission and its work.

As an interstate planning commission serving communities in both West Virginia and Ohio, the Belomar Regional Council is committed to upholding the highest standards of fiscal stewardship for all its partners. While this report is mandated by West Virginia statute, it is prepared and distributed to all contributing member governments in both states as a core component of our commitment to open governance and regional cooperation. We believe that transparent financial reporting is fundamental to the trust and collaboration necessary to advance the economic and community development goals of our entire service area.

The Council remains dedicated to its mission of fostering a cooperative effort in planning and development for the general welfare of the region through the joint participation of citizens and elected officials. We welcome any questions regarding the contents of this report.

Respectfully,

Andrew Moretz, Finance Director
Belomar Regional Council

II. Consolidated Financial Summary

This section provides a consolidated, high-level overview of the Belomar Regional Council's financial activities for the reporting period. The purpose of these summary statements is to offer a clear and immediate understanding of the Council's financial position, translating detailed transactional data into strategic categories. This presentation is designed for efficient review by elected officials, stakeholders, and the public, providing context for the itemized accounts that follow in Section III. The structure is informed by best practices in governmental financial reporting, such as those outlined for annual reports under West Virginia Code §8-25-13, which emphasizes the value of consolidated statements for clarity and oversight.

Statement of Receipts by Department

The following table aggregates all incoming funds received during the quarter, categorized by their primary source. This summary illustrates the diverse funding streams that support the Council's operations, including federal and state program grants, local member contributions, and fees for direct services. This allows for a quick assessment of the Council's revenue structure and its reliance on various intergovernmental partners and funding programs. The Belomar Regional Council serves as a vital conduit for federal and state investment in the region, and this table reflects the successful administration of those funds on behalf of its member communities.

Department	Amount Received (\$)	Percentage of Total
Agency	157.60	0.01%
Aging	2,157,351.93	87.08%
Management Services	310,402.79	12.53%
Transportation	9,505.18	0.38%
Total Receipts	2,477,417.50	100.0%

Statement of Disbursements by Programmatic Function

The following table aggregates all expenditures for the quarter, categorized by the Council's primary programmatic and administrative functions. This format connects spending directly to the mission and services that the Belomar Regional Council provides to the region. It demonstrates how financial resources are strategically allocated to fulfill its responsibilities as a Metropolitan Planning Organization (MPO), an Economic Development District (EDD), and a provider of management and aging services. By aligning expenditures with these core functions, the Council demonstrates accountability for the use of public funds and provides a clear narrative of its value proposition to member governments. Each category represents a significant investment in the region's infrastructure, economic vitality, and quality of life.

Department	Amount Disbursed (\$)	Percentage of Total
Agency	265,940.31	8.45%
Aging	2,380,107.58	75.64%
Management Services	450,741.42	14.32%
Transportation	49,923.00	1.59%
Total Disbursements	3,146,712.31	100.0%

III. Itemized Account of Financial Transactions (Statutory Requirement)

This section presents the detailed, itemized account of all financial transactions for the quarter, as explicitly required by West Virginia Code §8-26-3. The tables below provide a complete and transparent record of every receipt and disbursement, intended to be fully auditable. This granular level of detail serves as the foundation for the consolidated summaries presented in Section II and demonstrates the Council's commitment to meticulous financial management.

The structure of these tables is designed not only to meet the state's legal requirements but also to adhere to the stringent tracking and reporting standards of the federal and state agencies that provide a significant portion of the Council's funding. For instance, the inclusion of a "Funding Source (Grant ID)" column in the disbursements table is a critical component of federal grant administration. The Council's Management Services department is responsible for ensuring member communities comply with all state and federal laws related to grant funding. To effectively provide this service, the Council must model the highest standards of financial control in its own operations. This dual-purpose reporting structure—satisfying both state transparency laws and federal grant compliance—is an example of the administrative efficiency the Council strives to achieve. It ensures that every dollar is accounted for and properly attributed to its intended program and funding source, building confidence among all stakeholders and streamlining future audits.

Itemized Record of Receipts

The following table provides a chronological list of every payment, grant drawdown, fee, and other form of revenue received by the Belomar Regional Council during the reporting period. Each entry includes the date of receipt, the name of the paying entity, the associated program, and the exact amount.

Date Received	Payer/Source	Program	Amount (\$)
10/02/2025	WV Bureau of Senior Services (BoSS)	Aging	289,828.00
10/15/2025	Town of Triadelphia	Management	2,890.09
10/15/2025	Raze International	Agency	20.00
10/15/2025	Edge Co.	Agency	20.00
10/21/2025	State Auto Insurance Companies	Agency	117.60
10/21/2025	Marshall County Public Service District 2	Management	790.25
10/21/2025	Grandview-Doolin PSD	Management	1,162.29
10/21/2025	City of Benwood	Management	3,290.48
10/21/2025	Grandview-Doolin PSD	Management	1,490.71
10/23/2025	WV Bureau of Senior Services (BoSS)	Aging	261,475.14
10/27/2025	US Environmental Protection Agency - Region 3	Management	157,108.60
11/07/2025	WV Bureau of Senior Services (BoSS)	Aging	461,764.00
11/07/2025	Metro AAA	Aging	22,065.00
11/12/2025	Appalachian AAA	Aging	22,065.00
11/12/2025	WV Bureau of Senior Services (BoSS)	Aging	301.50
11/12/2025	City of Cameron	Management	12,451.10
11/12/2025	Grandview-Doolin PSD	Management	2,349.74
11/12/2025	City of New Martinsville	Management	17,692.80
11/21/2025	WV Bureau of Senior Services (BoSS)	Aging	249,287.31
12/02/2025	US EDA	Management	17,500.00
12/09/2025	US EDA	Management	17,500.00
12/10/2025	WV Bureau of Senior Services (BoSS)	Aging	595,224.00
12/12/2025	Appalachian Regional Commission	Management	18,177.00
12/15/2025	City of Benwood	Management	5,011.57

12/15/2025	City of Benwood	Management	3,164.71
12/15/2025	Region 8 PDC Potomac Highlands	Aging	22,065.00
12/15/2025	City of Benwood	Management	12,001.95
12/15/2025	Grandview-Doolin PSD	Management	1,433.89
12/15/2025	West Virginia Division of Highway	Transportation	9,505.18
12/22/2025	WV Bureau of Senior Services (BoSS)	Aging	233,276.98
12/22/2025	Appalachian Regional Commission	Management	25,975.03
10/31/2025	Mt Zion	Management	3,885.83
11/30/2025	Mt Zion	Management	3,385.56
12/31/2025	Mt Zion	Management	3,141.19
Total Receipts			2,477,417.50

Itemized Record of Disbursements

The following table provides a chronological list of every payment, purchase, payroll expense, and other disbursement made by the Belomar Regional Council during the reporting period. Each entry includes the date of payment, the payee, the associated department, and the exact amount.

Date Paid	Payee	Program	Amount (\$)
10/01/2025	Title III - 0825	Aging	390,120.37
10/01/2025	American Electric Power	Aging	654.52
10/02/2025	First National Bank of Omaha	Agency	5,085.36
10/02/2025	Vision Service Plan	Agency	91.52
10/03/2025	Health Care Transfer	Agency	430.40
10/06/2025	Nissan	Agency	494.00
10/08/2025	Montrose Environmental Standards, Inc.	Management	17,628.26
10/09/2025	MissionSquare Investments	Agency	1,537.99
10/09/2025	MissionSquare Investments	Agency	211.96
10/10/2025	Health Care Transfer	Agency	1,029.16
10/10/2025	WesBanco Insurance Services - Main	Agency	232.50
10/10/2025	ADP	Agency	71.41
10/14/2025	Payroll - Transportation	Transportation	7,861.88
10/14/2025	Payroll - Aging	Aging	3,945.00
10/14/2025	Payroll - Management Services	Management	9,597.06
10/14/2025	Payroll - Agency	Agency	6,319.90
10/14/2025	Payroll Taxes	Agency	2,100.19
10/14/2025	Public Employees Insurance Agency (PEIA)	Agency	14,136.86
10/16/2025	Culligan of Dover	Agency	65.00
10/17/2025	Health Care Transfer	Agency	79.53
10/21/2025	MissionSquare Investments	Agency	3,965.23
10/21/2025	MissionSquare Investments	Agency	211.96
10/21/2025	Allied Administrators for Delta Dental	Agency	507.78
10/22/2025	Comcast Business	Agency	96.69
10/24/2025	Health Care Transfer	Agency	619.84
10/24/2025	ADP	Agency	82.47
10/28/2025	Nolan Brown	Aging	3,000.00
10/28/2025	Payroll - Transportation	Transportation	7,861.88
10/28/2025	Payroll - Aging	Aging	3,945.00
10/28/2025	Payroll - Management Services	Management	9,866.46
10/28/2025	Payroll - Agency	Agency	6,050.50
10/28/2025	Payroll Taxes - Agency	Agency	2,154.08
10/28/2025	Segra	Agency	787.24

10/28/2025	LIFE - 0925	Aging	259,609.14
10/29/2025	Montrose Environmental Standards, Inc.	Management	29,339.37
10/30/2025	American Electric Power	Agency	628.68
10/30/2025	Pitney Bowes	Agency	381.84
10/31/2025	Health Care Transfer	Agency	622.01
11/03/2025	Vision Service Plan	Agency	91.52
11/04/2025	Title III - 0925	Aging	303,628.52
11/04/2025	Omni Strategic Technologies, Inc.	Agency	8,217.81
11/04/2025	Nissan	Agency	494.00
11/04/2025	First National Bank of Omaha	Agency	5,495.29
11/06/2025	MissionSquare Investments	Agency	4,399.87
11/06/2025	MissionSquare Investments	Agency	211.96
11/07/2025	Health Care Transfer	Agency	114.80
11/07/2025	ADP	Agency	73.52
11/08/2025	Marion County Senior Citizens	Aging	6,300.00
11/11/2025	Payroll - Transportation	Transportation	7,861.88
11/11/2025	Payroll - Aging	Aging	3,945.00
11/11/2025	Payroll - Management Services	Management	9,597.06
11/11/2025	Payroll - Agency	Agency	6,319.90
11/11/2025	Payroll Taxes	Agency	2,093.68
11/12/2025	Nolan Brown	Aging	3,200.00
11/12/2025	RICH & SHIRLEY'S QUICKPRINT	Transportation	621.80
11/12/2025	Belco Works, Inc.	Agency	240.00
11/12/2025	Moundsville Daily Echo	Agency	268.10
11/12/2025	Encova Insurance	Agency	822.00
11/12/2025	Wheeling Office Supply	Agency	139.00
11/12/2025	State Auto Insurance Companies	Agency	127.60
11/12/2025	Ferrari & Associates, PLLC	Agency	22,500.00
11/12/2025	Richardson Copy Concepts	Agency	540.10
11/12/2025	James Benner - Employee Reimbursement	Transportation	82.32
11/12/2025	August C Wiethe, Jr. - Employee Reimbursement	Management	49.40
11/12/2025	The Intelligencer	Transportation	235.52
11/12/2025	The Times-Leader	Transportation	1,096.58
11/12/2025	City of Wheeling - Water	Agency	44.53
11/12/2025	City Of Wheeling	Agency	25.00
11/12/2025	Mom Meals	Aging	10,080.00
11/12/2025	Wheeling Office Supply	Agency	831.00
11/13/2025	MissionSquare Investments	Agency	4,486.59
11/13/2025	MissionSquare Investments	Agency	211.96
11/13/2025	Public Employees Insurance Agency (PEIA)	Agency	14,136.86
11/17/2025	Gale James Asset Management	Agency	3,675.00
11/17/2025	Gale James Asset Management	Agency	3,675.00
11/17/2025	Title III - 1025	Aging	475,220.49
11/18/2025	City of Wheeling - Water	Agency	40.55
11/18/2025	Wheeling Office Supply	Agency	139.00
11/18/2025	Culligan of Dover	Agency	65.00
11/19/2025	ERSI	Transportation	450.00
11/21/2025	Health Care Transfer	Agency	420.08
11/21/2025	Allied Administrators for Delta Dental	Agency	507.78
11/22/2025	ADP	Agency	82.47
11/24/2025	Comcast Business	Agency	96.69

11/25/2025	Payroll - Transportation	Transportation	7,950.38
11/25/2025	Payroll - Aging	Aging	3,945.00
11/25/2025	Payroll - Management Services	Management	10,437.18
11/25/2025	Payroll - Agency	Agency	6,212.14
11/25/2025	Payroll Taxes	Agency	2,171.86
11/28/2025	Health Care Transfer	Agency	5,595.14
11/28/2025	Segra	Agency	787.24
12/01/2025	LIFE - 1025	Aging	247,551.31
12/01/2025	American Electric Power	Agency	969.85
12/02/2025	MissionSquare Investments	Agency	4,730.50
12/02/2025	MissionSquare Investments	Agency	211.96
12/02/2025	First National Bank of Omaha	Agency	3,417.02
12/02/2025	Vision Service Plan	Agency	91.52
12/04/2025	Nissan	Agency	494.00
12/05/2025	Health Care Transfer	Agency	30.93
12/05/2025	ADP	Agency	75.62
12/09/2025	Payroll - Transportation	Transportation	7,950.38
12/09/2025	Payroll - Aging	Aging	3,945.00
12/09/2025	Payroll - Management Services	Management	12,262.33
12/09/2025	Payroll - Agency	Agency	6,885.65
12/09/2025	Payroll Taxes	Agency	2,409.45
12/12/2025	Omni Strategic Technologies, Inc.	Agency	5,155.19
12/15/2025	Health Care Transfer	Agency	125.77
12/16/2025	Public Employees Insurance Agency (PEIA)	Agency	16,010.72
12/17/2025	MissionSquare Investments	Agency	311.96
12/17/2025	MissionSquare Investments	Agency	4,730.50
12/17/2025	Culligan of Dover	Agency	65.00
12/18/2025	Nolan Brown	Aging	2,000.00
12/19/2025	Health Care Transfer	Agency	63.79
12/19/2025	ADP	Agency	75.62
12/22/2025	Comcast Business	Agency	99.90
12/22/2025	Allied Administrators for Delta Dental	Agency	507.78
12/23/2025	Burgess and Niple, Inc.	Management	27,401.80
12/23/2025	Title III - 1125	Aging	423,488.25
12/23/2025	Payroll - Transportation	Transportation	7,950.38
12/23/2025	Payroll - Aging	Aging	3,945.00
12/23/2025	Payroll - Management Services	Management	12,953.78
12/23/2025	Payroll - Agency	Agency	5,977.62
12/23/2025	Payroll Taxes	Agency	2,386.09
12/24/2025	LIFE - 1125	Aging	231,584.98
12/24/2025	MissionSquare Investments	Agency	4,695.20
12/24/2025	MissionSquare Investments	Agency	311.96
12/26/2025	Health Care Transfer	Agency	49.83
12/26/2025	ADP	Agency	8.95
12/29/2025	Segra	Agency	787.24
12/31/2025	WesBanco	Agency	61,913.55
12/31/2025	American Electric Power	Management	1,197.62
10/08/2025	May Engineering Co	Management	31,857.50
10/08/2025	Weller & Associates, Inc.	Management	13,500.00
10/08/2025	Cast & Baker Corporation	Management	102,474.00
10/29/2025	Harland Clarke	Management	29.10

11/04/2025	Fulton Storage, LLC	Management	2,000.00
11/04/2025	Fulton Storage, LLC	Management	2,000.00
11/19/2025	Weller & Associates, Inc.	Management	19,800.00
11/19/2025	Cast & Baker Corporation	Management	111,168.00
11/19/2025	May Engineering Co	Management	27,582.50
Total Disbursements			3,146,712.31

IV. Appendices

The appendices provide supplementary information that validates the report's compliance, offers necessary context, and enhances its accessibility for all audiences. These elements are included as a matter of best practice in public administration.

Distribution List of Contributing Governmental Units

This report is submitted to the governing body of each municipality and to the county court of each county contributing to the financial support of the Belomar Regional Council, in fulfillment of the distribution requirement of West Virginia Code 88-26-3. The Council's service area includes Ohio, Marshall, and Wetzel Counties in West Virginia, and Belmont County in Ohio.

West Virginia

- Ohio County Commission
- Marshall County Commission
- Wetzel County Commission
- Village of Bethlehem
- City of Benwood
- Town of Cameron
- Village of Clearview
- Town of Glen Dale
- Town of Hundred
- City of McMechen
- City of Moundsville
- City of New Martinsville
- Town of Pine Grove
- Town of Smithfield
- Town of Triadelphia
- Town of Valley Grove
- Town of West Liberty
- City of Wheeling

Ohio

- Belmont County Board of Commissioners
- Village of Barnesville
- Village of Bellaire
- Village of Belmont
- Village of Bethesda
- Village of Bridgeport
- Village of Brookside
- Village of Flushing
- Village of Holloway
- City of Martins Ferry
- Village of Morristown
- Village of Powhatan Point
- Village of Shadyside
- City of St. Clairsville

Statement of Certification

I, Andrew Moretz, do hereby certify that the information contained within this report is, to the best of my knowledge and belief, a true and accurate itemized account of the receipts and disbursements of the Belomar Regional Council for the quarter ending December 31, 2025, prepared in accordance with West Virginia Code §8-26-3.

Glossary of Key Terms and Acronyms

This glossary is provided to enhance the clarity and accessibility of the report for all readers. The work of a regional planning commission involves specialized programs and terminology. This section aligns with the public policy of the State of West Virginia, which entitles all persons to "full and complete information regarding the affairs of government". By defining these terms, the Council seeks to make its work more understandable to the public it serves.

- **ARC (Appalachian Regional Commission):** A federal-state partnership that works for sustainable community and economic development in the Appalachian Region.
- **CEDS (Comprehensive Economic Development Strategy):** A strategy-driven plan for regional economic development. An EDA-approved CEDS is a prerequisite for a region to be eligible for EDA assistance programs.
- **EDA (U.S. Economic Development Administration):** An agency within the U.S. Department of Commerce that provides grants and technical assistance to economically distressed communities to generate new employment, help retain existing jobs, and stimulate industrial and commercial growth.
- **EDD (Economic Development District):** A geographic area comprised of at least one county, designated by the EDA, with a CEDS and an organization to implement it. Belomar is the designated EDD for its service area.
- **FHWA (Federal Highway Administration):** An agency within the U.S. Department of Transportation that supports state and local governments in the design, construction, and maintenance of the Nation's highway system.
- **MPO (Metropolitan Planning Organization):** A transportation policy-making organization made up of representatives from local government and transportation authorities, federally required in urbanized areas with populations over 50,000. Belomar is the designated MPO for the Wheeling, WV-OH urban area.
- **ODOT (Ohio Department of Transportation):** The state agency responsible for developing and maintaining Ohio's public transportation and aviation systems.
- **TIP (Transportation Improvement Program):** A federally required, four-year prioritized program of transportation projects receiving federal funds. The TIP is developed and maintained by the MPO in cooperation with the state and public transit providers.
- **UPWP (Unified Planning Work Program):** A document prepared annually by an MPO that describes all transportation planning activities anticipated within the metropolitan area during the coming fiscal year.
- **WVDOT (West Virginia Department of Transportation):** The state agency responsible for planning, building, and maintaining West Virginia's transportation system.