



**VILLAGE OF BELMORE  
PUTNAM COUNTY**

**REGULAR AUDIT**

**FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2009**



**Mary Taylor, CPA**  
Auditor of State



VILLAGE OF BELMORE  
PUTNAM COUNTY

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Mary Taylor, CPA  
Auditor of State

Village of Belmore  
Putnam County  
P.O. Box 10  
Belmore, Ohio 45815-0010

To the Village Council:

As you are aware, the Auditor of State's Office (AOS) must modify the *Independent Accountants' Report* we provide on your financial statements due to an interpretation from the American Institute of Certified Public Accountants (AICPA). While AOS does not legally require your government to prepare financial statements pursuant to Generally Accepted Accounting Principles (GAAP), the AICPA interpretation requires auditors to formally acknowledge that you did not prepare your financial statements in accordance with GAAP. Our Report includes an adverse opinion relating to GAAP presentation and measurement requirements, but does not imply the amounts the statements present are misstated under the non-GAAP basis you follow. The AOS report also includes an opinion on the financial statements you prepared using the cash basis and financial statement format the AOS permits.

*Mary Taylor*

**Mary Taylor, CPA**  
Auditor of State

June 1, 2010

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# Mary Taylor, CPA

Auditor of State

## INDEPENDENT ACCOUNTS' REPORT

Village of Belmore  
Putnam County  
P.O. Box 10  
Belmore, Ohio 45815-0010

To the Village Council:

We have audited the accompanying financial statements of the Village of Belmore, Putnam County, (the Village) as of and for the years ended December 31, 2009 and 2008. These financial statements are the responsibility of the Village's management. Our responsibility is to express an opinion 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 Village 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 Village 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 opinion.

As described more fully in Note 1, the Village has prepared these financial statements using accounting practices the Auditor of State prescribes or permits. These practices differ from accounting principles generally accepted in the United States of America (GAAP). Although we cannot reasonably determine the effects on the financial statements of the variances between these regulatory accounting practices and GAAP, we presume they are material.

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Instead of the combined funds the accompanying financial statements present, GAAP require presenting entity wide statements and also presenting the Village's larger (i.e. major) funds separately. While the Village does not follow GAAP, generally accepted auditing standards requires us to include the following paragraph if the statements do not substantially conform to GAAP presentation requirements. The Auditor of State permits, but does not require villages to reformat their statements. The Village has elected not to follow GAAP statement formatting requirements. The following paragraph does not imply the amounts reported are materially misstated under the accounting basis the Auditor of State permits. Our opinion on the fair presentation of the amounts reported pursuant to its non-GAAP basis is in the second following paragraph.

In our opinion, because of the effects of the matter discussed in the preceding two paragraphs, the financial statements referred to above for the years ended December 31, 2009 and 2008 do not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of the Village as of December 31, 2009 and 2008, or its changes in financial position for the years then ended.

Also, in our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of the Village of Belmore, Putnam County, as of December 31, 2009 and 2008, and its combined cash receipts and disbursements for the years then ended on the accounting basis Note 1 describes.

The Village has not presented Management's Discussion and Analysis, which accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of, the financial statements.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 1, 2010, on our consideration of the Village'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.



**Mary Taylor, CPA**  
Auditor of State

June 1, 2010



**VILLAGE OF BELMORE  
PUTNAM COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2009**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Local Taxes	\$3,658	\$1,918	\$5,576
Intergovernmental	39,813	10,869	50,682
Earnings on Investments	7	32	39
Miscellaneous	326	9	335
	<u>43,804</u>	<u>12,828</u>	<u>56,632</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property		6,224	6,224
Leisure Time Activities	201		201
Transportation		5,018	5,018
General Government	23,971		23,971
Capital Outlay	6,387	21,252	27,639
	<u>30,559</u>	<u>32,494</u>	<u>63,053</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>13,245</u>	<u>(19,666)</u>	<u>(6,421)</u>
<b>Other Financing Receipts / (Disbursements):</b>			
Sale of Fixed Assets	1,454	1,329	2,783
Transfers-In		2,500	2,500
Transfers-Out	(2,500)		(2,500)
	<u>(1,046)</u>	<u>3,829</u>	<u>2,783</u>
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	12,199	(15,837)	(3,638)
Fund Cash Balances, January 1	<u>19,967</u>	<u>63,697</u>	<u>83,664</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$32,166</u></b>	<b><u>\$47,860</u></b>	<b><u>\$80,026</u></b>
Reserve for Encumbrances, December 31	<u>\$231</u>		<u>\$231</u>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF BELMORE  
PUTNAM COUNTY**

**COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND  
CHANGES IN FUND CASH BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2008**

	<u>Governmental Fund Types</u>		<b>Totals (Memorandum Only)</b>
	<u>General</u>	<u>Special Revenue</u>	
<b>Cash Receipts:</b>			
Property and Local Taxes	\$3,754	\$1,912	\$5,666
Intergovernmental	45,874	5,665	51,539
Earnings on Investments	12	67	79
Miscellaneous	399		399
Total Cash Receipts	<u>50,039</u>	<u>7,644</u>	<u>57,683</u>
<b>Cash Disbursements:</b>			
Current:			
Security of Persons and Property		5,413	5,413
Transportation		2,966	2,966
General Government	27,488		27,488
Capital Outlay	815	8,986	9,801
Total Cash Disbursements	<u>28,303</u>	<u>17,365</u>	<u>45,668</u>
Total Cash Receipts Over/(Under) Cash Disbursements	<u>21,736</u>	<u>(9,721)</u>	<u>12,015</u>
<b>Other Financing Receipts / (Disbursements):</b>			
Transfers-In		1,500	1,500
Transfers-Out	(1,500)		(1,500)
Total Other Financing Receipts / (Disbursements)	<u>(1,500)</u>	<u>1,500</u>	
Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements	20,236	(8,221)	12,015
Fund Cash Balances, January 1	<u>(269)</u>	<u>71,918</u>	<u>71,649</u>
<b>Fund Cash Balances, December 31</b>	<b><u>\$19,967</u></b>	<b><u>\$63,697</u></b>	<b><u>\$83,664</u></b>

*The notes to the financial statements are an integral part of this statement.*

**VILLAGE OF BELMORE  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008**

**1. Summary of Significant Accounting Policies**

**A. Description of the Entity**

The constitution and laws of the State of Ohio establish the rights and privileges of the Village of Village of Belmore, Putnam County, (the Village) as a body corporate and politic. A publicly-elected six-member Council directs the Village. The Village provides general governmental services. The Village appropriates general fund money to support a volunteer fire department.

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

**B. Accounting Basis**

These financial statements follow the accounting basis the Auditor of State prescribes or permits. This basis is similar to the cash receipts and disbursements accounting basis. The Village recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as the Auditor of State prescribes or permits.

**C. Deposits and Investments**

The Village's accounting basis includes investments as assets. This basis does not record disbursements for investment purchases or receipts for investment sales. This basis records gains or losses at the time of sale as receipts or disbursements, respectively.

The Village values certificates of deposit at cost.

**D. Fund Accounting**

The Village uses fund accounting to segregate cash and investments that are restricted as to use. The Village classifies its funds into the following types:

**1. General Fund**

The General Fund reports all financial resources except those required to be accounted for in another fund.

**2. Special Revenue Funds**

These funds account for proceeds from specific sources (other than from private-purpose trusts or for capital projects) that are restricted to expenditure for specific purposes. The Village had the following significant Special Revenue Funds:

**VILLAGE OF BELMORE  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**1. Summary of Significant Accounting Policies (Continued)**

Street Construction, Maintenance and Repair Fund - This fund receives gasoline tax and motor vehicle tax money for constructing, maintaining, and repairing Village streets.

Street Lighting Fund - This fund receives tax levy money for operating the Village street lights.

Fire Department Fund - This fund receives proceeds from the sale of fixed assets to replace equipment.

**E. Budgetary Process**

The Ohio Revised Code requires that each fund be budgeted annually.

**1. Appropriations**

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund-function-object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**2. Estimated Resources**

Estimated resources include estimates of cash to be received (budgeted receipts) plus unencumbered cash as of January 1. The County Budget Commission must also approve estimated resources.

**3. Encumbrances**

The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and need not be reappropriated.

A summary of 2009 and 2008 budgetary activity appears in Note 3.

**F. Property, Plant, and Equipment**

The Village records disbursements for acquisitions of property, plant, and equipment when paid. The accompanying financial statements do not report these items as assets.

**2. Equity in Pooled Deposits**

The Village maintains a deposit pool all funds use. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of deposits at December 31 was as follows:

**VILLAGE OF BELMORE  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**2. Equity in Pooled Deposits (Continued)**

	2009	2008
Demand deposits	\$ 58,609	\$ 62,247
Certificates of deposit	21,417	21,417
Total deposits	\$ 80,026	\$ 83,664

Deposits are insured by the Federal Depository Insurance Corporation.

**3. Budgetary Activity**

Budgetary activity for the years ending December 31, 2009 and 2008 follows:

2009 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$50,000	\$45,258	(\$4,742)
Special Revenue	16,001	16,657	656
Total	\$66,001	\$61,915	(\$4,086)

2009 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$33,765	\$33,290	\$475
Special Revenue	18,255	32,494	(14,239)
Total	\$52,020	\$65,784	(\$13,764)

2008 Budgeted vs. Actual Receipts

Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$45,335	\$50,039	\$4,704
Special Revenue	2,179	9,144	6,965
Total	\$47,514	\$59,183	\$11,669

2008 Budgeted vs. Actual Budgetary Basis Expenditures

Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$32,975	\$29,803	\$3,172
Special Revenue	13,500	17,365	(3,865)
Total	\$46,475	\$47,168	(\$693)

**VILLAGE OF BELMORE  
PUTNAM COUNTY**

**NOTES TO THE FINANCIAL STATEMENTS  
DECEMBER 31, 2009 AND 2008  
(Continued)**

**3. Budgetary Activity (Continued)**

Contrary to Ohio law, budgetary expenditures exceeded appropriation authority in several Special Revenue Funds for the years ended December 31, 2009 and 2008. Also, the Village did not properly certify its expenditures as required by Ohio law.

**4. Property Tax**

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. The financial statements include homestead and rollback amounts the State pays as Intergovernmental Receipts. Payments are due to the County by December 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

Public utilities are also taxed on personal and real property located within the Village.

Tangible personal property tax is assessed by the property owners, who must file a list of such property to the County by each April 30.

The County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Village.

**5. Retirement System**

The Village's employees belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement healthcare and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2009 and 2008, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. The Village has paid all contributions required through December 31, 2009.

**6. Risk Management**

The Village has obtained commercial insurance for the following risks:

- Comprehensive property and general liability;
- Vehicles; and
- Errors and omissions.



**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**

Village of Belmore  
Putnam County  
P.O. Box 10  
Belmore, Ohio 45815-0010

To the Village Council:

We have audited the financial statements of the Village of Belmore, Putnam County, (the Village) as of and for the years ended December 31, 2009 and 2008, and have issued our report thereon dated June 1, 2010 wherein we noted the Village prepared its financial statements using accounting practices the Auditor of State prescribes or permits rather than accounting principles generally accepted in the United States of America. We also noted the Village 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 Village. 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 Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of opining on the effectiveness of the Village's internal control over financial reporting. Accordingly, we have not opined on the effectiveness of the Village's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. Therefore, we cannot assure that we have identified all deficiencies, significant deficiencies or material weaknesses. However, as described in the accompanying schedule of findings we identified a certain deficiency in internal control over financial reporting, that we consider a material weakness.

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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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and timely corrected. We consider finding 2009-002 described in the accompanying schedule of findings to be a material weakness.

### **Compliance and Other Matters**

As part of reasonably assuring whether the Village'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 instances of noncompliance we must report under *Government Auditing Standards* which are described in the accompanying schedule of findings as items 2009-001 and 2009-002.

We also noted certain matters not requiring inclusion in this report that we reported to the Village's management in a separate letter dated June 1, 2010.

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



**Mary Taylor, CPA**  
Auditor of State

June 1, 2010



**VILLAGE OF BELMORE  
PUTNAM COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2009 AND 2008**

<b>FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
----------------------------------------------------------------------------------------------------------

**FINDING NUMBER 2009-001**

**Noncompliance Citation**

**Ohio Revised Code § 5705.41(D)(1)** prohibits a subdivision or taxing unit from making any contract or ordering any expenditure of money unless a certificate signed by the fiscal officer is attached thereto. The fiscal officer must certify the amount required to meet any such contract or expenditure has been lawfully appropriated and is in the treasury, or is in the process of collection to the credit of an appropriate fund free from any previous encumbrances. Every such contract or order for expenditures lacking prior certification shall be void.

There are several exceptions to the requirement stated above where a fiscal officer's certificate must be obtained prior to a subdivision or taxing authority entering into a contract or order involving the expenditure of money. The main exceptions are: "then and now" certificates, blanket certificates, and super blanket certificates, each of which are provided for in sections 5705.41(D)(1) and 5705.41(D)(3), respectively, of the Ohio Revised Code.

1. **"Then and Now" Certificate** – If the fiscal officer can certify both at the time the contract or order was made ("then"), and at the time the fiscal officer is completing the certification ("now"), sufficient funds were available or in the process of collection, to the credit of an appropriate fund free from any previous encumbrance, the Council can authorize the drawing of a warrant for the payment of the amount due. The Council has thirty days from the receipt of the "then and now" certificate to approve payment by ordinance or resolution.

Amounts of less than \$3,000 may be paid by the fiscal officer without a resolution or ordinance upon completion of the "then and now" certificate, provided the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the Council.

2. **Blanket Certificate** – The fiscal officer may prepare "blanket" certificates for a certain sum of money not in excess of an amount established by resolution or ordinance adopted by a majority of the members of the legislative authority against any specific line item account over a period not running beyond the end of the current fiscal year. The blanket certificates may, but need not, be limited to a specific vendor. Only one blanket certificate may be outstanding at one particular time for any one particular line item appropriation.
3. **Super Blanket Certificate** – The Council may also make expenditures and contracts for any amount from a specific line-item appropriation account in a specified fund upon certification of the fiscal officer for most professional services, fuel, oil, food items, and any other specific recurring and reasonably predictable operating expense. This certification is not to extend beyond the current year. More than one super blanket certificate may be outstanding at a particular time for any line item appropriation.

Seventy-five percent of the expenditures were not certified by the Clerk-Treasurer of the Village at the time the commitments were incurred, and there was no evidence the Council followed the aforementioned exceptions. Failure to properly certify the availability of funds can result in overspending funds and negative cash fund balances.

Certification is not only required by Ohio law, but it is a key control in the disbursements process to help assure purchase commitments receive prior approval, and to help reduce the possibility of Village funds being over expended or exceeding budgetary spending limitations as set by the Council.

To improve controls over disbursements, we recommend all Village disbursements receive prior certification of the Clerk-Treasurer and the Council periodically review the expenditures made to ensure they are within the appropriations adopted by the Council, certified by the Clerk-Treasurer, and recorded against appropriations.

**FINDING NUMBER 2009-002**

**Noncompliance Citation and Material Weakness**

**Ohio Revised Code § 5705.38** states on or about the first day of each fiscal year, the taxing authority of each subdivision or other taxing unit shall pass an appropriation measure.

**Ohio Revised Code § 5705.40** provides any appropriation measures may be amended or supplemented as long as amendment or supplement complies with all provisions of law governing the taxing authority in making an original appropriation. This has been interpreted to mean the governing body cannot delegate appropriation authority to the fiscal officer.

**Ohio Revised Code § 5705.41(B)** states no subdivision shall make any expenditure of money unless it has been lawfully appropriated as provided in such chapter of the Ohio Revised Code.

The Clerk-Treasurer made changes to the annual appropriation measures adopted by Council in both 2009 and 2008 without evidence of Council's approval. Consequently, appropriations in the budgetary footnote were adjusted to those amounts authorized by Council. This resulted in expenditures exceeding appropriations as follows:

Fund	Appropriated	Expended	Difference
2009			
Street Construction, Maintenance and Repair Fund	\$6,055	\$16,769	(\$10,714)
State Highway Fund	\$1,500	\$4,000	(\$2,500)
Fire Fund	\$1,500	\$2,237	(\$737)
2008			
State Highway Fund		\$1,470	(\$1,470)
Fire Fund	\$1,000	\$7,187	(\$6,187)

Failure to have adequate appropriations in place at the time expenditures are made could cause expenditures to exceed available resources, further resulting in deficit spending practices.

We recommend all appropriations posted be approved and filed with the County Auditor so expenditures can be monitored and compliance with the Ohio Revised Code can be attained. We also recommend the County Auditor only post appropriation measures which have been formally adopted by the Council and documented in the records of the minutes of the Council's meetings. The minutes should include an accurate detail of the original appropriation amounts and any amendments thereto. The UAN system provides an appropriation report which may be used as the appropriation resolution. This can be included in the minutes and filed with the County Auditor.

**Officials' Response:**

We received no response from Officials to the findings reported above.

**VILLAGE OF BELMORE  
PUTNAM COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS  
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	Ohio Revised Code § 5705.41(D)(1) – failure to certify all disbursements.	No	Not corrected – Repeated as Finding 2009-001 in this report.
2007-002	Ohio Administrative Code § 117-2-01 (A) – insufficient supporting documentation.	Yes	
2007-003	26 CFR § 1.6041-1(a)(1)(A) – 1099's not issued for services rendered in excess of \$600.	No	Not corrected – Repeated as Management Letter comment.
2007-004	Ohio Revised Code § 5705.36(A)(2) failure to amend estimated resources.	Yes	
2007-005	Ohio Revised Code § 5705.41(B), expenditures exceeding appropriations.	No	Not corrected – Repeated as Finding 2009-002 in this report.
2007-006	Ohio Revised Code § 5705.10(H), deficit fund balances.	Yes	
2007-007	Ohio Revised Code § 5705.34, no evidence of certification of tax rates.	Yes	
2007-008	Ohio Revised Code § 5705.28, no evidence of adoption of tax budget.	Yes	

Village of Belmore  
Putnam County  
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2007-009	Ohio Revised Code § 733.27, no evidence of Clerk Treasurer attending training.	Yes	
2007-010	Ohio Revised Code § 5705.38, no evidence of timely adoption of appropriations.	Yes	
2007-011	Ohio Revised Code § 135.22, lack of filing investment training exemption.	No	Not corrected – Repeated as Management Letter comment.
2007-012	Ohio Revised Code § 117.38, financial statements not filed timely.	Yes	
2007-013	26 USCS § 3402 for underpaying federal tax.	Yes	
2007-014	26 USCS § 3402 for lack of deduction forms on file.	Yes	
2007-015	Ohio Revised Code § 145.47, not properly withholding and remitting retirement contributions.	Yes	
2007-016	Lack of Monitoring Controls.	No	Not corrected - Repeated as Management Letter comment.
2007-017	Deposits not made timely.	Yes	
2007-018	AEP Billing was not addressed to the Village.	Yes	
2007-019	Lack of Council approval of contracts and change orders.	Yes	
2007-020	Failure to include all pertinent information in the Minutes.	No	Not corrected – Repeated as Management Letter comment.
2007-021	Failure to post budgeted receipts.	Yes	
2007-022	Failure of Audit Committee to meet.	No	Not corrected – Repeated as Management Letter comment
2007-023	Recommendation to remove old outstanding checks from the monthly reconciliation.	Yes	



**Mary Taylor, CPA**  
Auditor of State

**VILLAGE OF BELMORE**

**PUTNAM 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  
JUNE 17, 2010**