



OHIO AUDITOR OF STATE  
**KEITH FABER**







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## INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

Village of Belmont  
Belmont County  
P.O. Box 68  
Belmont, Ohio 43718

We have performed the procedures enumerated below on the Village of Belmont's, Belmont County, (the Village) receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to those transactions and balances, included in the information provided to us by the management of the Village. The Village is responsible for the receipts, disbursements and balances recorded in the cash basis accounting records for the years ended December 31, 2024 and 2023 and certain compliance requirements related to these transactions and balances included in the information provided to us by the Village.

The Village Council, Mayor and the management of the Village have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of providing assistance in the evaluation of the Village's receipts, disbursements and balances recorded in their cash-basis accounting records for the years ended December 31, 2024 and 2023, and certain compliance requirements related to these transactions and balances. No other party acknowledged the appropriateness of the procedures. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of the report and may not meet the needs of all users of the report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes. The sufficiency of the procedures is solely the responsibility of the parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

For the purposes of performing these procedures, this report only describes exceptions exceeding \$10.

The procedures and the associated findings are as follows:

### Cash and Investments

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We agreed the January 1, 2023 beginning fund balances for each fund recorded in the Fund Status Report to the December 31, 2022 balances in the prior year documentation in the prior year Agreed-Upon Procedures working papers. We found no exceptions. We also agreed the January 1, 2024 beginning fund balances for each fund recorded in the Fund Status Report to the December 31, 2023 balances in the Fund Status Report. We found no exceptions.

### **Cash and Investments (Continued)**

3. We agreed the 2024 and 2023 bank reconciliation adjusted UAN Balances and Adjusted Bank balances as of December 31, 2024 and 2023 to total fund cash balances reported in the Fund Status Report and the financial statements filed by the Village in the Hinkle System. The amounts agreed.
4. We confirmed the December 31, 2024 bank account balances with the Ohio Pooled Collateral System. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation without exception.
5. We selected 5 reconciling debits (such as outstanding checks) from the December 31, 2024 bank reconciliation:
  - a. We traced each debit to the subsequent January and February bank statements. We found no exceptions.
  - b. We traced the amounts and dates to the check register, to determine the debits were dated prior to December 31. We found no exceptions.
6. We inspected the Fund Status Report to determine whether the Findings for Adjustment identified in the prior AUP, due from the Fire Levy fund, payable to the General and Emergency Medical Squad Funds, was properly posted to the ledgers and reflected in the fund balances in Procedure 2. We found no exceptions.
7. We traced interbank account transfers occurring in December of 2024 and 2023 to the accounting records and bank statements to determine if they were properly recorded. We found no exceptions.
8. We inspected investments held at December 31, 2024 and December 31, 2023 to determine that they:
  - a. Were of a type authorized by Ohio Rev. Code §§ 135.13, 135.14, 135.144 or 135.145. We found no exceptions.
  - b. Mature within the prescribed time limits noted in Ohio Rev. Code § 135.13 or 135.14. We found no exceptions.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts**

1. We selected a total of 5 receipts from the *Statement of Semiannual Apportionment of Taxes*, State Distribution Transaction Lists (DTL), and the Belmont County Cross Reference Reports for 2024 and a total of five from 2023:
  - a. We compared the amount from the above-named reports to the amount recorded in the Receipt Register Report. The amounts agreed.
  - b. We inspected the Receipt Detail Report to determine these receipts were allocated to the proper funds as required by Ohio Rev. Code §§ 5705.05 and 5705.10. We found no exceptions.
  - c. We inspected the Receipt Register Report to determine whether the receipt was recorded in the proper year. The receipt was recorded in the proper year. We found no exceptions.
2. We inspected the Receipt Register Report to determine whether it included 2 real estate tax receipts for 2024 and 2023. The Receipt Register Report included the proper number of tax receipts for each year. We found no exceptions.

### **Property Taxes, Intergovernmental and Other Confirmable Cash Receipts (Continued)**

3. We confirmed \$1,000,000 from the Ohio Senate to the Village during 2024 with the Senate. We found no exceptions.
  - a. We inspected the Receipt Register Report to determine whether the receipts were allocated to the proper fund. We found no exceptions.
  - b. We inspected the Receipt Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Emergency Medical Service Receipts**

We confirmed the amounts paid from Ohio Billings, the service organization that performs the emergency medical/fire billings, to the district during 2024 and 2023 with Ohio Billings. We found the Village's Receipts Ledger recorded \$9,062 and \$16,315 more in revenue than what was recorded on the Ohio Billings report in 2024 and 2023, respectively. This was due to variances in direct deposits and for payments made directly to the Village and not from Ohio Billings. The Village should perform a reconciliation of the Village's receipts ledger to the bank statements and to the reports from Ohio Billings to ensure all receipts are recorded properly.

- a. We inspected the Receipt Register Report to determine whether these receipts were allocated to the proper fund. We found three receipts in the amount of \$67.50 in 2024 for gym rentals recorded in the Emergency Medical Squad Fund that should have been recorded in the General Fund. The Village corrected the General and Emergency Medical Squad funds for these items.
- b. We inspected the Receipt Register Report to determine whether the receipts were recorded in the proper year. We found no exceptions.

### **Other Receipts**

We selected 10 other receipts from the year ended December 31, 2024 and 10 other receipts from the year ended 2023 and:

- a. Agreed the receipt amount recorded in the Receipt Register Report to supporting documentation. We found that 2 receipts in 2024 totaling \$90 did not have supporting documentation. However, because we did not inspect all receipts, our report provides no assurance regarding whether or not other similar errors occurred.
- b. Confirmed the amounts charged complied with rates in force during the period. We were unable to determine if amounts charged complied with rates in force during the audit period due to lack of supporting documentation for 2 of the receipts in 2024 as noted above.
- c. Inspected the Receipt Register Report to determine the receipt was posted to the proper funds and was recorded in the proper year. We found no exceptions.

### **Water and Sewer Fund**

1. We selected 10 Water and Sewer Funds collection cash receipts from the year ended December 31, 2024 and 10 Water and Sewer Funds collection cash receipts from the year ended 2023 recorded in the Receipt Register Report and determined whether the:
  - a. Receipt amount per the Receipt Register Report agreed to the amount recorded to the credit of the customer's account in the Billing Edit Report. The amounts agreed.
  - b. Amount charged for the related billing period:
    - i. Agreed with the debit to accounts receivable in the Billing Edit Report for the billing period. We found no exceptions.

**Water and Sewer Fund (Continued)**

- ii. Complied with rates in force during the engagement period multiplied by the consumption amount recorded for the billing period, plus any applicable late penalties, plus unpaid prior billings. We found no exceptions.
- c. Receipt was posted to the proper funds and was recorded in the year received. We found no exceptions.

2. We observed the Aged Receivables Report

- a. This report listed \$32,291 and \$23,952 of accounts receivable as of December 31, 2024 and 2023, respectively.
- b. Of the total receivables reported in the preceding procedure, \$10,196 and \$2,397 were recorded as more than 90 days delinquent.

3. We observed the Belmont Transaction List.

- a. This report listed a total of \$1,802 and \$235,391 non-cash receipts adjustments for the years ended December 31, 2024 and 2023, respectively.
- b. We selected 5 non-cash adjustments from 2024 and 5 non-cash adjustments from 2023, and observed that the President of the Board of Public Affairs approved each adjustment.

**Debt**

1. From the prior documentation in Agreed-Upon Procedures workpapers, we observed bonds, loans and a financed purchase were outstanding as of December 31, 2022. These outstanding balances are included in the "Summary Debt Table - Carry Forward Balance" column in the summary chart in procedure 3.
2. We inquired of management and inspected the Receipt Register Report and Payment Register Detail Report for evidence of debt issued during 2024 or 2023 or debt payment activity during 2024 or 2023. We included the newly issued debt for 2024 and 2023 in the Summary Debt table below.
3. From the summary of outstanding debt for 2024 and 2023 below:
  - a. We agreed the principal and interest payments from the related debt amortization schedules or bank loan invoices to the General, Fire Levy, Sewer Debt Sinking, OPWC Debt, Water Debt, and OPWC Street Paving Debt Funds' payments reported in the Payment Register Detail Report and included the total principal payments for both years in the table below. We noted no exceptions.
  - b. We compared the date the debt service payments were due to the date the Village made the payments. We noted two exceptions in 2024 and one exception in 2023.
  - c. Based on the principal payments made, we agreed the outstanding balances to debt amortization schedule and included the outstanding balances in the summary table below. We found no exceptions.
  - d. For any outstanding debt listed in the table below, we obtained the debt agreements and confirmed the Village was in compliance with its debt covenants. We found no exceptions.

**Debt (Continued)**

<b>Summary Debt Table</b>					
<b>Debt Issued</b>	<b>Carry Forward Balance 1/1/2023</b>	<b>New Issue 2023</b>	<b>New Issue 2024</b>	<b>Total Principal Payments 2023/2024</b>	<b>Outstanding Balance 12/31/2024</b>
Fire Truck Financed-Lease Purchase	\$392,300	\$0	\$0	\$186,802	\$205,498
Sanitary Sewer System Revenue Refunding Bonds, Series 2019	\$499,177	\$0	\$0	\$72,025	\$427,152
OPWC Paving Loan	\$158,182	\$0	\$0	\$22,597	\$135,585
OPWC Sewer Loan	\$68,288	\$0	\$0	\$21,863	\$46,425
Water Tank Improvement Bond, Series 2018	\$31,307	\$0	\$0	\$10,001	\$21,306
Ohio State Fire Marshals Office Loan	\$0	\$0	\$160,000	\$10,000	\$150,000

4. For any new debt identified in procedure 2 and added to the table in procedures 3, we agreed the amount of debt proceeds received for 2024 and 2023 from the debt documents to amounts recorded in the Fire Levy Fund per the Receipt Register Report. The amounts agreed.
5. For new debt issued during 2024 and 2023, we inspected the debt legislation, which stated the Village must use the proceeds to purchase property for Village's new fire house. We inspected the Payment Register Detail Report and observed the Village purchased the property in July of 2023. We found no exceptions.

**Payroll Cash Disbursements**

1. We selected 1 payroll check for 5 employees from 2024 and 1 payroll check for 5 employees from 2023 from the Wage Detail Report and:
  - a. We compared the hours and pay rate, or salary recorded in the Wage Detail Report to supporting documentation (timecard). We found no exceptions.
  - b. We inspected the fund and account codes to which the check was posted to determine the posting was allowable based on the employees' duties as documented in the employees' personnel files. We found no exception for 2023. We noted one payroll check in 2024 that had no support for the fund allocation. However, because we did not inspect all payroll disbursements, our report provides no assurance regarding whether or not other similar errors occurred.
  - c. We confirmed the payment was posted to the proper year. We found no exceptions.
2. We selected the 2 new employees from 2024 and the 1 new employee and 1 new Council Member from 2023 and:
  - a. We inspected the employees'/Council Members' personnel files for the Retirement system, Federal, State & Local income tax withholding authorization.
  - b. We agreed the items in a above to the Employee General Information Report. We found no exceptions.

### **Payroll Cash Disbursements (Continued)**

3. We inspected the last remittance of tax and retirement withholdings for the year ended December 31, 2024 to confirm remittances were timely paid, and if the amounts paid agreed to the amounts withheld, plus the employer's share where applicable, during the final payment in 2024. We observed the following:

<b>Withholding (plus employer share, where applicable)</b>	<b>Date Due</b>	<b>Date Paid</b>	<b>Amount Due</b>	<b>Amount Paid</b>
Federal income taxes & Medicare	January 31, 2025	12/27/2024	\$1,639	\$1,639
Ohio Income Tax	January 15, 2025	12/27/2024	\$335	\$335
OPERS retirement	January 31, 2025	12/27/2024	\$4,629	\$4,629

We found no exceptions.

### **Non-Payroll Cash Disbursements**

We selected 10 disbursements from the Payment Register Detail Report for the year ended December 31, 2024 and 10 from the year ended 2023 and determined whether:

- a. The disbursements were for a proper public purpose. We found no exceptions.
- b. The check number, date, payee name and amount recorded on the returned, canceled check, and EFT agreed to the check number, date, payee name and amount recorded in the Payment Register Detail Report and to the names and amounts on the supporting invoices. We found one exception.
- c. The payment was posted to a fund consistent with the restricted purpose for which the fund's cash can be used. We found no exceptions.
- d. The fiscal officer certified disbursements requiring certification or issued a *Then and Now Certificate*, as required by Ohio Rev. Code § 5705.41(D). We found one instance in 2024 and two instances in 2023 where the certification date was after the vendor invoice date, and there was no evidence that a *Then and Now Certificate* was issued. Ohio Rev. Code § 5705.41(D) requires certifying at the time of a commitment, which should be on or before the invoice date, unless a *Then and Now Certificate* is used. Because we did not inspect all disbursements requiring certification, our report provides no assurance whether or not additional similar errors occurred.

### **Mayor's Court Transactions**

1. We recalculated the December 31, 2024 and December 31, 2023 bank reconciliations. We found no exceptions.
2. We compared the reconciled cash totals as of December 31, 2024 and December 31, 2023 to the Mayor's Court Fund balance reported in the Fund Status Reports. We found the reconciled balances for December 31, 2024 and December 31, 2023 totaled \$220 and \$565, respectively, more compared to the Fund Status Reports for both years being \$0. These amounts were due to collection of fines after funds had been transferred to the Villages Primary account.
3. We agreed the totals per the bank reconciliations to the total of December 31, 2024 and 2023 listing of unpaid distributions as of each December 31. The amounts agreed.
4. We confirmed the December 31, 2024 bank account balances with Ohio Pooled Collateral System. We found no exceptions. We also agreed the confirmed balances to the amounts appearing in the December 31, 2024 bank reconciliation without exception.

### **Mayor's Court Transactions (Continued)**

5. We selected 5 cases from the court cash book and agreed the payee and amount posted to the:
  - a. Duplicate receipt book.
  - b. Docket, including comparing the total fine paid to the judgment issued by the judge (i.e. mayor).
  - c. Case file.

The amounts recorded in the cash book, receipts book, docket and case file agreed.

6. From the cash book, we selected 1 month from the year ended December 31, 2024 and 1 month from the year ended 2023 and determined whether:
  - a. The monthly sum of fines and costs collected for those months agreed to the amounts reported as remitted to the Village, State or other applicable government in the following month. The State portion was remitted the following month, however, the Fiscal Officer did not pay the Village's portion until December of each year for all 12 months.
  - b. The totals remitted for these 2 months per the cash book agreed to the ACH. The date, payee name and amount recorded on the ACH/ bank statement agreed to the date, payee name and amount recorded in the cash book.

### **Compliance – Budgetary**

1. Ohio Rev. Code § 5705.41(B) prohibits expenditures (disbursements plus contract commitments including outstanding encumbrances) from exceeding appropriations. We compared total expenditures to total approved appropriations (Ohio Rev. Code §§ 5705.38 and 5705.40) plus any carryover appropriations for the years ended December 31, 2024 and 2023 for the General, Sewer Operating and Water Debt Service funds as recorded in the Appropriation Status Report. General Fund expenditures for 2024 exceeded total appropriations by \$22,393, contrary to Ohio Rev. Code § 5705.41(B). No exceptions were noted in 2023.
2. We inspected the 5 largest interfund transfers from 2024 and the 5 largest from 2023 Revenue Status Reports and Appropriation Status Reports for compliance with Ohio Rev. Code §§ 5705.14 - .16. We found no evidence of transfers these Sections prohibit, or for which Section 5705.16 would require approval by the Tax Commissioner.
3. We inspected the Cash Summary by Fund Report for the years ended December 31, 2024 and 2023 for negative cash fund balance. Ohio Rev. Code § 5705.10(I) provides that money paid into a fund must be used for the purposes for which such fund is established. As a result, a negative fund cash balance indicates that money from one fund was used to cover the expenses of another. There were no funds having negative cash fund balances.

### **Sunshine Law Compliance**

1. We obtained and inspected the Village's Public Records Policy to determine the policy was in accordance with Ohio Rev. Code §§ 149.43(E)(2) and 149.43(B)(7)(c) and did not limit the number of responses that may be made to a particular person, limit the number of responses during a specified period of time, or establish a fixed period of time before it will respond unless that period is less than eight hours. We found no exceptions.

### **Sunshine Law Compliance (Continued)**

2. We performed the following:
  - a. We inquired with Village management and determined that the Village did not have any completed public records requests during the engagement period.
  - b. The Village did not have any denied public records requests during the engagement period.
  - c. The Village did not have any public records requests with redactions during the engagement period.
3. We inquired with Village management and determined that the Village did not have a records retention schedule during the engagement period and therefore could not make it readily available to the public as required by Ohio Rev. Code § 149.43(B)(2).
4. We inspected written evidence that the Public Records Policy was provided to the records custodian/manager as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
5. We inspected the Village's policy manual and determined the public records policy was included as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
6. We observed that the Village's poster describing their Public Records Policy was displayed conspicuously in all branches of the Village as required by Ohio Rev. Code § 149.43(E)(2). We found no exceptions.
7. We inquired with Village management and determined that the Village did not have any applications for record disposal submitted to the Records Commission during the engagement period.
8. We inspected individual proof of attendance and determined whether each elected official in accordance with Ohio Rev. Code § 149.43(E)(1) (or his/her designee) successfully attended a certified three-hour Public Records Training for each term of office as required by Ohio Rev. Code § 109.43(B). We found no exceptions.
9. We inspected the public notices for the public meetings held during the engagement period and determined the Village notified the general public and news media of when and where meetings during the engagement period were to be held as required by Ohio Rev. Code § 121.22(F). We found no exceptions.
10. We inspected the minutes of public meetings during the engagement period in accordance with Ohio Rev. Code § 121.22(C) and determined whether they were:
  - a. Prepared – a file is created following the date of the meeting
  - b. Filed – placed with similar documents in an organized manner
  - c. Maintained - retained, at a minimum, for the engagement period
  - d. Open to public inspection – available for public viewing or request.We found no exceptions.
11. We inspected the minutes from the engagement period in accordance with Ohio Rev. Code § 121.22(G) and determined the following:
  - a. Executive sessions were only held at regular or special meetings.
  - b. The purpose for the meetings and going into an executive session (when applicable) correlated with one of the matters listed in Ohio Rev. Code § 121.22(G).
  - c. Formal governing board actions were adopted in open meetings.We noted 1 executive session in 2024 and 1 executive session in 2023 where the Council entered into executive session and only listed "personnel" for the reason. The minutes failed to specify which specific personnel matter was to be discussed in the executive session.

### **Contract Compliance**

1. We inspected the Minutes and appropriation ledger and identified the Village had expenditures subject to competitive bidding. We found no exceptions.
2. We selected 1 contract subject to competitive bidding requirements for 2024 and
  - a. We inspected the contract and other bids for the contracted expenditure and determined:
    - i. The Village accepted the lowest bid and met the requirements of Ohio Rev. Code § 735.05.
    - ii. No bid splitting occurred.
    - iii. No deliberate attempts to evade bid limitations occurred, such as successive contracts just under the bid amount, occurred.
    - iv. No apparent interest in the contract by a public official occurred.We found no exceptions.
  - b. We inspected the advertisements of the proposals for bids in the newspaper and determined they were made as required by Ohio Rev. Code §§ 731.14 and 7.16. We found no exceptions.

### **Other Compliance**

1. Ohio Rev. Code § 117.38 requires villages to file their financial information in the HINKLE system within 60 days after the close of the fiscal year. This statute also permits the Auditor of State to extend the deadline for filing a financial report and establish terms and conditions for any such extension. Auditor of State established policies, regarding the filing of complete financial statements, as defined in AOS Bulletin 2015-007 in the Hinkle System. We confirmed the Village filed their complete financial statements, as defined by AOS Bulletin 2015-007 and Auditor of State established policy within the allotted timeframe for the years ended December 31, 2024 and 2023 in the Hinkle system. We found no exceptions.
2. We inspected the Fiscal Integrity Act Portal (<http://www.ohioauditor.gov/fiscalintegrity/default.html>) to determine whether the fiscal officer obtained the training required by Ohio Rev. Code § 733.81. Fiscal Officer obtained the required training.

We were engaged by the Village to perform this agreed-upon procedures engagement and conducted our engagement in accordance with the attestation standards established by the AICPA and the Comptroller General of the United States' *Government Auditing Standards*. We were not engaged to, and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the Village's receipts, disbursements, balances and compliance with certain laws and regulations. Accordingly, we do not express an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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We are required to be independent of the Village and to meet our ethical responsibilities, in accordance with the ethical requirements established by the Comptroller General of the United States' *Government Auditing Standards* related to our agreed upon procedures engagement.



Keith Faber  
Auditor of State  
Columbus, Ohio

May 9, 2025

# OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF BELMONT

BELMONT COUNTY

## AUDITOR OF STATE OF OHIO CERTIFICATION

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



Certified for Release 6/3/2025

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[www.ohioauditor.gov](http://www.ohioauditor.gov)