



**VILLAGE OF FORT RECOVERY
MERCER COUNTY**

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2024

**VILLAGE OF FORT RECOVERY
MERCER COUNTY
DECEMBER 31, 2024**

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INDEPENDENT AUDITOR'S REPORT

Village of Fort Recovery
Mercer County
201 South Main Street
P.O. Box 340
Fort Recovery, Ohio 45846

To the Village Council:

Report on the Audit of the Financial Statements

Unmodified and Adverse Opinions

We have audited the financial statements of the Village of Fort Recovery, Mercer County, Ohio (the Village), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund type as of and for the year ended December 31, 2024, and the related notes to the financial statements.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the cash balances, receipts and disbursements for each governmental and proprietary fund type as of and for the year ended December 31, 2024, and the related notes to the financial statements, in accordance with the financial reporting provisions which Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit, described in Note 2.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the *Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles* section of our report, the accompanying financial statements do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village, as of December 31, 2024, or the changes in financial position or, where applicable, cash flows thereof for the year then ended.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Village, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 2 of the financial statements, the financial statements are prepared by the Village on the basis of the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C), which is an accounting basis other than accounting principles generally accepted in the United States of America (GAAP), to satisfy these requirements. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 2 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material and pervasive.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) permit. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information


Our audit was conducted for the purpose of forming opinions on the Village's financial statements. The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2025, 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. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control over financial reporting and compliance.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 15, 2025

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Village of Fort Recovery
Mercer County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Governmental Fund Types
For the Year Ended December 31, 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Combined Total
Cash Receipts						
Property and Other Local Taxes	\$198,843	\$131,559				\$330,402
Municipal Income Tax	1,761,085					1,761,085
Intergovernmental	74,736	319,329				394,065
Special Assessments	28,403					28,403
Charges for Services	40,952					40,952
Licenses, Permits and Fees	12,136					12,136
Fines, Forfeitures and Settlements	121					121
Earnings on Investments	298,460	12,834			\$118	311,412
Miscellaneous	105,823	1,208				107,031
<i>Total Cash Receipts</i>	<u>2,520,559</u>	<u>464,930</u>	<u>0</u>	<u>0</u>	<u>118</u>	<u>2,985,607</u>
Cash Disbursements						
Current:						
Security of Persons and Property	302,714					302,714
Public Health Services	22,248					22,248
Leisure Time Activities	209,917					209,917
Community Environment	1,894					1,894
Basic Utility Services	450	75,416				75,866
Transportation		268,155				268,155
General Government	427,727					427,727
Capital Outlay		1,103,894		\$14,705		1,118,599
Debt Service:						
Principal Retirement	55,806	9,000	\$3,732			68,538
<i>Total Cash Disbursements</i>	<u>1,020,756</u>	<u>1,456,465</u>	<u>3,732</u>	<u>14,705</u>	<u>0</u>	<u>2,495,658</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>1,499,803</u>	<u>(991,535)</u>	<u>(3,732)</u>	<u>(14,705)</u>	<u>118</u>	<u>489,949</u>
Other Financing Receipts (Disbursements)						
Sale of Capital Assets	150	3,507				3,657
Transfers In		75,540	3,732			79,272
Transfers Out	(524,272)					(524,272)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(524,122)</u>	<u>79,047</u>	<u>3,732</u>	<u>0</u>	<u>0</u>	<u>(441,343)</u>
<i>Net Change in Fund Cash Balances</i>	<u>975,681</u>	<u>(912,488)</u>	<u>0</u>	<u>(14,705)</u>	<u>118</u>	<u>48,606</u>
<i>Fund Cash Balances, January 1</i>	<u>3,176,837</u>	<u>1,212,478</u>	<u>0</u>	<u>230,411</u>	<u>4,961</u>	<u>4,624,687</u>
<i>Fund Cash Balances, December 31</i>	<u>\$4,152,518</u>	<u>\$299,990</u>	<u>\$0</u>	<u>\$215,706</u>	<u>\$5,079</u>	<u>\$4,673,293</u>

See accompanying notes to the financial statements

**Village of Fort Recovery
Mercer County
Combined Statement of Receipts, Disbursements
and Changes in Fund Balances (Regulatory Cash Basis)
All Proprietary Fund Types
For the Year Ended December 31, 2024**

	Enterprise
Operating Cash Receipts	
Charges for Services	\$954,966
<i>Total Operating Cash Receipts</i>	<u>954,966</u>
Operating Cash Disbursements	
Personal Services	157,157
Employee Fringe Benefits	58,180
Contractual Services	141,765
Supplies and Materials	213,296
Other	17,275
<i>Total Operating Cash Disbursements</i>	<u>587,673</u>
<i>Operating Income</i>	<u>367,293</u>
Non-Operating Receipts (Disbursements)	
Intergovernmental Receipts	1,281,552
Special Assessments	1
Loans Issued	29,130
Capital Outlay	(829,769)
Principal Retirement	(64,006)
Interest and Other Fiscal Charges	(19,914)
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>396,994</u>
<i>Income before Transfers and Advances</i>	764,287
Transfers In	445,000
Advances In	1,525,798
Advances Out	(1,525,798)
<i>Net Change in Fund Cash Balances</i>	1,209,287
<i>Fund Cash Balances, January 1</i>	<u>1,034,663</u>
<i>Fund Cash Balances, December 31</i>	<u><u>\$2,243,950</u></u>

See accompanying notes to the financial statements

**Village of Fort Recovery
Mercer County
Notes to the Financial Statements
For the Year Ended December 31, 2024**

Note 1 – Reporting Entity

The Village of Fort Recovery (the Village), Mercer County, is a body politic and corporate established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. A publicly elected six-member Council directs the Village. The Village provides general governmental services, including water and sewer utilities, park operations, and police services.

The Village participates in a public entity risk pool. Note 6 to the financial statements provides additional information on this entity.

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

Note 2 – Summary of Significant Accounting Policies

Basis of Presentation

The Village's financial statements consist of a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all governmental fund types, and a combined statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for all proprietary fund types which are all organized on a fund type basis.

Fund Accounting

The Village uses funds 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. The funds of the Village are presented below:

General Fund

The general fund accounts for and reports all financial resources not accounted for and reported in another fund. The general fund balance is available to the Village for any purpose provided it is expended or transferred according to the general laws of Ohio.

Special Revenue Funds

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The Village had the following significant special revenue funds:

Street Construction Maintenance and Repair - The street construction maintenance and repair fund accounts for and reports the State gasoline tax and motor vehicle license registration fees restricted for construction, maintenance, and repair of streets within the Village.

Street Levy - The street levy fund accounts for and reports the funds received from a levy that is paid by village residents through their real estate taxes. Funds are used for construction, maintenance and repairs of village streets.

Storm Sewer Levy - The storm sewer levy fund accounts for and reports the funds received from a levy that is paid by Village residents through their real estate taxes. Funds are used for maintenance of the Village's storm sewers.

ARPA State & Local Fiscal Recovery - The ARPA state and local fiscal recovery fund accounts for and reports the grant funds received from the federal government to address the continued impact of COVID-19 on the economy, public health, and state and local governments.

**Village of Fort Recovery
Mercer County
Notes to the Financial Statements
For the Year Ended December 31, 2024**

Debt Service Fund

This fund accounts for and reports financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Village had the following debt service fund:

George Street Debt Service - The George Street debt service fund receives transferred funds from the general fund for repayment of OPWC Debt.

Capital Project Funds

These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Village had the following significant capital project fund:

Village Share-Projects Fund - The Village share-project fund is for the Village share of the systemic safety sidewalk project.

Permanent Fund

This fund accounts for and reports resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the Village's programs (for the benefit of the government or its citizenry). The Village had the following significant permanent fund:

Cemetery Trust Fund - The cemetery trust fund accounts for and reports interest earned on the nonexpendable corpus from a trust agreement restricted for the general maintenance and upkeep of the Village's cemetery.

Enterprise Funds

These funds account for operations that are similar to private business enterprises, where management intends to recover the significant costs of providing certain goods or services through user charges. The Village had the following significant Enterprise Funds:

Water Operating Fund - The water operating fund accounts for the provision of water treatment and distribution to the residents and commercial users located within the Village.

Sewer Operating Fund - The sewer operating fund accounts for the provision of sanitary sewer services to the residents and commercial users located within the Village.

ODOD-WWIP-FR Water Tower Fund - This fund accounts for grant proceeds from the Ohio Department of Development restricted to the construction of a water tower.

Basis of Accounting

These financial statements follow the accounting basis permitted by the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C). 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 financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03 (C) permit.

Budgetary Process

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

**Village of Fort Recovery
Mercer County
Notes to the Financial Statements
For the Year Ended December 31, 2024**

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

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

Encumbrances - The Ohio Revised Code requires the Village to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are canceled and reappropriated in the subsequent year. A summary of 2024 budgetary activity appears in Note 3.

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.

Investment in STAR Ohio is measured at the net asset value (NAV) per share provided by STAR Ohio. The NAV per share is calculated on an amortized cost basis that provides an NAV per share that approximates fair value.

Capital Assets

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

Accumulated Leave

Village employees earn sick and vacation time that can be used for time off. In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.

Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

Nonspendable - The Village classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact. For regulatory purposes nonspendable fund balance includes unclaimed monies that are required to be held for five years before they may be utilized by the Village and the nonexpendable portion of the corpus in permanent funds.

Restricted - Fund balance is *restricted* when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or is imposed by law through constitutional provisions.

Committed - Council can *commit* amounts via formal action (resolution). The Village must adhere to these commitments unless the Council amends the resolution. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed to satisfy contractual requirements.

**Village of Fort Recovery
Mercer County
Notes to the Financial Statements
For the Year Ended December 31, 2024**

Assigned - Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. For regulatory purposes, assigned fund balance in the general fund is limited to encumbrances outstanding at year end.

Unassigned - Unassigned fund balance is the residual classification for the general fund and includes amounts not included in the other classifications. In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Village applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

For regulatory purposes, limited disclosure related to fund balance is included in Note 12.

Note 3 – Budgetary Activity

Budgetary activity for the year ending December 31, 2024 follows:

2024 Budgeted vs. Actual Receipts			
Fund Type	Budgeted Receipts	Actual Receipts	Variance
General	\$2,501,481	\$2,520,709	\$19,228
Special Revenue	411,348	543,977	132,629
Debt Service	3,733	3,732	(1)
Enterprise	2,709,615	2,710,649	1,034
Permanent	118	118	0
Total	<u>\$5,626,295</u>	<u>\$5,779,185</u>	<u>\$152,890</u>

2024 Budgeted vs. Actual Budgetary Basis Expenditures			
Fund Type	Appropriation Authority	Budgetary Expenditures	Variance
General	\$1,566,068	\$1,545,028	\$21,040
Special Revenue	1,338,619	1,456,465	(117,846)
Debt Service	3,733	3,732	1
Capital Projects	14,706	14,705	1
Enterprise	1,506,388	1,501,362	5,026
Total	<u>\$4,429,514</u>	<u>\$4,521,292</u>	<u>(\$91,778)</u>

Note 4 – Deposits and Investments

To improve cash management, cash received by the Village is pooled. Monies for all funds are maintained in this pool. The Ohio Revised Code prescribes allowable deposits and investments. A summary of the Village's deposit and investment accounts at December 31 are as follows:

**Village of Fort Recovery
Mercer County
Notes to the Financial Statements
For the Year Ended December 31, 2024**

	2024
<i>Cash Management Pool:</i>	
Demand deposits	\$1,306,246
Certificates of deposit	2,109,800
Total deposits	<u>3,416,046</u>
STAR Ohio	<u>3,501,197</u>
Total investments	<u>3,501,197</u>
Total carrying amount of deposits and investments held in the Pool	<u>6,917,243</u>

The Village does not use a separate payroll clearing account. The expenditures included in the accompanying financial statement reflect net payroll plus all remitted payroll withholdings. At December 31, 2024, the Village is holding no unremitted employee payroll withholdings.

Deposits

Deposits are insured by the Federal Deposit Insurance Corporation; or collateralized by securities specifically pledged by the financial institution to the Village; or collateralized through the Ohio Pooled Collateral System (OPCS), a collateral pool of eligible securities deposited with a qualified trustee and pledged to the Treasurer of State to secure the repayment of all public monies deposited in the financial institution.

Investments

Investments in STAR Ohio are not evidenced by securities that exist in physical or book-entry form.

Note 5 – Taxes

Property Taxes

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 non-business, owner occupancy, and homestead exemption credits and/or homestead and rollback deductions. The financial statements include these credits and/or deduction amounts the State pays as intergovernmental receipts. Payments are due to the County by December 31st. If the property owner elects to pay semiannually, the first half is due December 31st. The second half payment is due the following June 20th.

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

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

Income Taxes

The Village levies a municipal income tax of 1 percent on substantially all earned income arising from employment, residency, or business activities within the Village as well as certain income of residents earned outside of the Village.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Village either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a declaration annually.

**Village of Fort Recovery
Mercer County
Notes to the Financial Statements
For the Year Ended December 31, 2024**

Note 6 – Risk Management

Workers' Compensation

Workers' Compensation coverage is provided by the State of Ohio. The Village 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.

Risk Pool Membership

The Village is a member of the Public Entities Pool of Ohio (The Pool). The Pool assumes the risk of loss up to the limits of the (local entity's) policy. The Pool covers the following risks:

- General liability and casualty
- Public official's liability
- Cyber
- Law enforcement liability
- Automobile liability
- Property
- Equipment breakdown

The Pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31:

	<u>2024</u>
Cash and investments	\$ 48,150,572
Actuarial liabilities	\$ 22,652,556

Note 7 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Village employees belong to the Ohio Public Employees Retirement System (OPERS) with the exception of two council members and two police officers. OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. 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, 2024.

Ohio Police and Fire Retirement System

The Village's full-time Police Officers belong to the Ohio Police and Fire Pension Fund (OP&F). OP&F is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plan's benefits, which include postretirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants contributed 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. The Village has paid all contributions required through December 31, 2024.

**Village of Fort Recovery
Mercer County
Notes to the Financial Statements
For the Year Ended December 31, 2024**

Social Security

Two Village council members contributed to Social Security. This plan provides retirement benefits, including survivor and disability benefits to participants.

Employees contributed 6.2 percent of their gross salaries. The Village contributed an amount equal to 6.2% of participants' gross salaries. The Village has paid all contributions required through December 31, 2024.

Note 8 – Postemployment Benefits

Both OPERS and OP&F offer cost-sharing, multiple-employer defined benefit postemployment plans. OPERS offers a health reimbursement arrangement (HRA) allowance to benefit recipients meeting certain age and service credit requirements. The HRA is an account funded by OPERS that provides tax-free reimbursement for qualified medical expenses such as monthly post-tax insurance premiums, deductibles, co-insurance, and co-pays incurred by eligible benefit recipients and their dependents. OP&F uses a stipend-based health care model. A stipend funded by OP&F is placed in individual Health Reimbursement Accounts that retirees use to be reimbursed for health care expenses. For calendar year 2024, the portion of OPERS employer contributions allocated to health care was 0 percent for members in the traditional pension plan and 2 percent for members in the combined plan. For 2024, the portion of employer contributions OPERS allocated to health care for members in the member-directed plan was 4.0 percent; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5 percent to fund these benefits.

Note 9 – Debt

Debt activity during 2024 was as follows:

	Balance 1/1/2024	Additions	Deletions	Balance 12/31/2024	Due In 1 Year
Governmental Funds					
OPWC - Combined Sewer Separation CT29Q	613,869	-	55,806	558,063	27,903
OPWC - Elm / Wayne Street CT64M	67,500	-	9,000	58,500	4,500
OPWC - George Street CM02K	14,928	-	3,732	11,196	1,866
<i>Total Governmental Funds</i>	<u>696,297</u>	<u>-</u>	<u>68,538</u>	<u>627,759</u>	<u>34,269</u>
Enterprise Funds					
OWDA - Refinance Rural Development - Sewer Sep	1,209,686	-	40,382	1,169,304	20,443
OPWC - Elm / Wayne Street CT64M	177,181	-	23,624	153,557	11,812
OWDA - Water Treatment Plant Improvements	-	29,130	3,930	25,200	-
<i>Total Enterprise Funds</i>	<u>1,386,867</u>	<u>29,130</u>	<u>67,936</u>	<u>1,348,061</u>	<u>32,255</u>
Total	2,083,164	29,130	136,474	1,975,820	66,524

The Ohio Public Works Commission (OPWC) Loan No. CT29Q relates to the combined sewer separation project. The OPWC approved an interest free loan in the amount of \$1,116,125 over 21 years with final payment due January 1, 2035. The loan is being repaid from the general fund.

OPWC Loan No. CT64M relates to the Elm and Wayne Street reconstruction project. The OPWC approved an interest free loan in the amount of \$652,483 over 20 years with final payment due July 1, 2031. The loan is being repaid from the storm sewer levy fund (governmental fund) and sewer user fee fund (enterprise fund).

**Village of Fort Recovery
Mercer County
Notes to the Financial Statements
For the Year Ended December 31, 2024**

OPWC Loan No. CM02K relates to the George Street reconstruction project. The OPWC approved an interest free loan in the amount of \$74,642 over 20 years with final payment due January 1, 2028. The loan is being repaid from the George Street loan debt service fund with general fund transfers.

The Ohio Water Development Authority (OWDA) refinance rural development loan relates to the sewer separation project. This loan was refinanced in July 2021. The Village was approved for a refinanced loan in the amount of \$1,279,173 for this project. The loan is being repaid in semi-annual installments of \$30,148, including principal and interest at 1.66%, over 27 years with final payment due July 1, 2048. This loan is being repaid from the sewer user fee fund.

The OWDA water treatment plant improvements loan relates to the currently ongoing water treatment plant improvements project. The OWDA has approved an interest free loan in the amount of \$295,050. As of December 31, 2024, only \$29,130 had been distributed and a repayment schedule has not been established. Therefore, this loan is not included in the below amortization schedules.

Amortization

Amortization of the above debt, including interest, is scheduled as follows:

Enterprise Funds

Total OWDA Loan			
Year Ending December 31	Interest	Principal	Total
2025	9,705	20,443	30,148
2026	18,900	41,396	60,296
2027	18,210	42,086	60,296
2028	17,509	42,787	60,296
2029	16,795	43,501	60,296
2030-2034	72,854	228,625	301,479
2035-2039	53,154	248,325	301,479
2040-2044	31,756	269,723	301,479
2045-2048	8,765	232,419	241,184
Total	247,648	1,169,305	1,416,953

Total OPWC Loans			
Year Ending December 31	Interest	Principal	Total
2025	-	11,812	11,812
2026	-	23,624	23,624
2027	-	23,624	23,624
2028	-	23,624	23,624
2029	-	23,624	23,624
2030-2031	-	47,249	47,249
Total	-	153,557	153,557

**Village of Fort Recovery
Mercer County
Notes to the Financial Statements
For the Year Ended December 31, 2024**

Governmental Funds

Total OPWC Loans			
Year Ending December 31	Interest	Principal	Total
2025	-	34,269	34,269
2026	-	68,538	68,538
2027	-	68,538	68,538
2028	-	66,672	66,672
2029	-	64,806	64,806
2030-2034	-	297,031	297,031
2035	-	27,905	27,905
Total	-	627,759	627,759

Note 10 – Construction and Contractual Commitments

As of December 31, 2024 the Village is in the process of constructing a water tower. The contract with Caldwell Tank is for \$2,442,700, of which \$681,552 was paid in 2024. The remaining balance in the amount of \$1,761,148 will be paid during 2025.

Note 11 – Contingent Liabilities

Amounts grantor agencies pay to the Village are subject to audit and adjustment by the grantor, principally the federal government. The grantor 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 12 – Fund Balances

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years and the unexpendable corpus of the permanent funds. At year end the balances of these amounts were as follows:

Fund Balances	General	Permanent	Total
Nonspendable:			
Unclaimed Monies	\$178		\$178
Corpus		4,000	4,000
<i>Total</i>	<u>\$178</u>	<u>\$4,000</u>	<u>\$4,178</u>

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects funds are restricted, committed or assigned. The fund balance of permanent funds that is not part of the nonspendable corpus is either restricted or committed.

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**VILLAGE OF FORT RECOVERY
MERCER COUNTY**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2024**

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Assistance Listing Number (ALN)	Pass Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF TRANSPORTATION			
<i>Passed Through Ohio Department of Transportation</i>			
Highway Planning and Construction	20.205	PID 117201	<u>\$132,346</u>
Total U.S. Department of Transportation			<u>132,346</u>
U.S. DEPARTMENT OF THE TREASURY			
<i>Passed Through Ohio Department of Development</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	DEV-2021-182348	681,552
<i>Direct</i>			
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027		<u>153,337</u>
Total U.S. Department of the Treasury			<u>834,889</u>
Total Expenditures of Federal Awards			<u>\$967,235</u>

The accompanying notes are an integral part of this schedule.

**VILLAGE OF FORT RECOVERY
MERCER COUNTY**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR § 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2024**

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Village of Fort Recovery (the Village) under programs of the federal government for the year ended December 31, 2024. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Village, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Village.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement.

NOTE C – INDIRECT COST RATE

The Village has elected not to use the 15-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE D - MATCHING REQUIREMENTS

Certain Federal programs require the Village to contribute non-Federal funds (matching funds) to support the Federally-funded programs. The Village has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching funds.

OHIO AUDITOR OF STATE KEITH FABER



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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Village of Fort Recovery
Mercer County
201 South Main Street
P.O. Box 340
Fort Recovery, Ohio 45846

To the Village Council:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the cash balances, receipts, and disbursements for each governmental and proprietary fund type as of and for the year ended December 31, 2024 and the related notes to the financial statements of the Village of Fort Recovery, Mercer County, Ohio (the Village) and have issued our report thereon dated December 15, 2025, wherein we noted the Village followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Village's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. 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 Village's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Village's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on the Village's response to the finding identified in our audit and described in the accompanying schedule of findings and the corrective action plan. The Village's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Village's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Village's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 15, 2025



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Village of Fort Recovery
Mercer County
201 South Main Street
P.O. Box 340
Fort Recovery, Ohio 45846

To the Village Council:

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the Village of Fort Recovery's, Mercer County, (the Village) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on the Village of Fort Recovery's major federal program for the year ended December 31, 2024. The Village of Fort Recovery's major federal program is identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, the Village complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2024.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Village and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of the Village's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

The Village's management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Village's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Village's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Village's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Village's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Village's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

KEITH FABER
Ohio Auditor of State



Tiffany L. Ridenbaugh, CPA, CFE, CGFM
Chief Deputy Auditor

December 15, 2025

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**VILLAGE OF FORT RECOVERY
MERCER COUNTY**

**SCHEDULE OF FINDINGS
2 CFR § 200.515
DECEMBER 31, 2024**

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Adverse under GAAP, unmodified under the regulatory basis
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	Yes
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	COVID-19 Coronavirus State and Local Fiscal Recovery Funds - AL #21.027
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000
(d)(1)(ix)	Low Risk Auditee under 2 CFR § 200.520?	No

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

FINDING NUMBER 2024-001

Material Weakness – Accuracy of Financial Reporting

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledged its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal control relevant to preparing and fairly presenting financial statements free from material misstatement, whether due to fraud or error as discussed in AU-C Section 210 paragraphs .A14 & .A16.

FINDING NUMBER 2024-001
(Continued)

The following errors were identified and adjusted on the Village's financial statements:

- The Village omitted from the financial statements Ohio Department of Transportation (ODOT) receipts and disbursements made on behalf of the Village, resulting in an understatement of special revenue fund intergovernmental receipts and capital outlay disbursements in the amount of \$132,346.
- The Village incorrectly recorded disbursements in the special revenue funds resulting in an overstatement of transportation disbursements in the amount of \$961,548, an overstatement of basic utility services disbursements in the amount of \$10,000, and an understatement of capital outlay disbursements in the amount of \$971,548.
- The Village incorrectly recorded disbursements in the capital projects fund resulting in an overstatement of transportation disbursements and an understatement of capital outlay disbursements in the amount of \$14,705.

The above errors occurred when recording transactions to the accounting system as a result of insufficient internal control procedures being implemented to detect or prevent these errors. Failure to properly record financial activity could lead to material financial statement errors and users of the financial statements basing their conclusions on incorrect financial information.

The Village should establish and implement procedures to verify that all financial activity is properly recorded in the accounting system.

Officials' Response: The first full year we used the Auditor of State UAN software was in 2024. To the best of my knowledge, we coded the accounts for capital correctly. When signing up for UAN one thing that was new to me was the transfer of the information to the Hinkle System for our annual report. Even though all of our appropriation expense items on our UAN records stated capital it did not transfer over as capital it transferred as transportation. This is because when we set up our accounts, we used the appropriation program code which was based on the fund type and then used the object code as capital type. This is what caused the reporting of expenses to transportation expense instead of capital expense. The total expenses were not misstated, but they were not reported as capital purchases. Due to the fact that the 2024 audit did not begin until later in the year the amount of time it would take to reverse all the expenses, prepare new purchase orders, and repost all the expenses would have been a very cumbersome task and may have still resulted in expense reporting errors. I discussed with the Village Administrator and Asst. Village Administrator and they agreed that we should not change our expense accounts for the 2025 reporting year. We have added new capital expense accounts for the 2026 reporting year. The annual report for 2025 will also not understate expenses but will classify capital expenses under the program code. A list of these amounts and expense items will be provided to the auditor when it is time to complete the 25-26 audit.

3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS
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None

VILLAGE OF FORT RECOVERY, OHIO

201 SOUTH MAIN STREET - P.O. BOX 340 - FORT RECOVERY, OHIO 45846

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CORRECTIVE ACTION PLAN

2 CFR § 200.511(c)
DECEMBER 31, 2024

Finding Number:

2024-001

Planned Corrective Action:

We have added new capital expense accounts for the 2026 reporting year. The annual report for 2025 will also not understate expenses but will classify capital expenses under the program code. A list of these amounts and expense items will be provided to the auditor when it is time to complete the 25-26 audit.

Anticipated Completion Date:

January 1, 2026

Responsible Contact Person:

Roberta Staugler, Fiscal Officer

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF FORT RECOVERY

MERCER 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 1/20/2026

65 East State Street, Columbus, Ohio 43215
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at
www.ohioauditor.gov