



OHIO AUDITOR OF STATE  
**KEITH FABER**





**CHAGRIN VALLEY DISPATCH COUNCIL  
CUYAHOGA COUNTY  
DECEMBER 31, 2022 AND 2021**

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# OHIO AUDITOR OF STATE KEITH FABER



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## INDEPENDENT AUDITOR'S REPORT

Chagrin Valley Dispatch Council  
Cuyahoga County  
4470 Oakes Road  
Brecksville, Ohio 44141

To the Board of Trustees:

### Report on the Audit of the Financial Statements

#### ***Unmodified and Adverse Opinions***

We have audited the financial statements of the Chagrin Valley Dispatch Council, Cuyahoga County, Ohio (the Council), which comprises the cash balances, receipts and disbursements for each governmental and proprietary fund type and the fiduciary fund type combined total as of and for the years ended December 31, 2022 and 2021, 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 and the fiduciary fund type combined total as of and for the years ended December 31, 2022 and 2021, 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 Council, as of December 31, 2022 and 2021, or the changes in financial position or, where applicable, cash flows thereof for the years 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 Council, 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 Council 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.

### ***Emphasis of Matter***

As discussed in Note 11 to the 2021 financial statements the Council restated its January 1, 2021 fund balances for accounting corrections and fund type reclassifications. Additionally, as disclosed in Note 11 to the 2022 financial statements, the Council restated its January 1, 2022 fund balances to account for merger of the Heights-Hillcrest Communication Center. Our opinion is not modified with respect to these matters.

### ***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 Council'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 Council'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 Council'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.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated September 10, 2025, on our consideration of the Council'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 Council'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 Council's internal control over financial reporting and compliance.

KEITH FABER  
Ohio Auditor of State



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

September 10, 2025

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**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Statement of Receipts, Disbursements*  
*and Changes in Fund Balance (Regulatory Cash Basis)*  
*Governmental Fund Types*  
*For the Year Ended December 31, 2022*

	General	Debt Service	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Charges for Services	\$13,427,397	\$0	\$119,761	\$13,547,158
Interest	7,327	0	0	7,327
Miscellaneous	61,533	0	0	61,533
<i>Total Cash Receipts</i>	<u>13,496,257</u>	<u>0</u>	<u>119,761</u>	<u>13,616,018</u>
<b>Cash Disbursements</b>				
Current:				
General Government	911,892	0	0	911,892
Public Safety	12,796,671	0	36,000	12,832,671
Debt Service:				
Principal Retirement	0	114,573	0	114,573
Interest and Fiscal Charges	0	15,982	0	15,982
<i>Total Cash Disbursements</i>	<u>13,708,563</u>	<u>130,555</u>	<u>36,000</u>	<u>13,875,118</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(212,306)</u>	<u>(130,555)</u>	<u>83,761</u>	<u>(259,100)</u>
<b>Other Financing Receipts (Disbursements)</b>				
Transfers In		129,000	0	129,000
Transfers Out	(129,000)	0	0	(129,000)
Advances Out	(510,133)	0	0	(510,133)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>(639,133)</u>	<u>129,000</u>	<u>0</u>	<u>(510,133)</u>
<i>Net Change in Fund Cash Balance</i>	<u>(851,439)</u>	<u>(1,555)</u>	<u>83,761</u>	<u>(769,233)</u>
<i>Fund Cash Balance, January 1 (Restated)</i>	<u>1,003,571</u>	<u>1,775</u>	<u>468,102</u>	<u>1,473,448</u>
<b>Fund Cash Balance, December 31</b>				
Committed	0	220	551,863	552,083
Unassigned (Deficit)	152,132	0	0	152,132
<i>Fund Cash Balance, December 31</i>	<u>\$152,132</u>	<u>\$220</u>	<u>\$551,863</u>	<u>\$704,215</u>

*See accompanying notes to the basic financial statements*

**Chagrin Valley Dispatch Council**  
Cuyahoga County  
*Statement of Receipts, Disbursements  
and Changes in Fund Balance (Regulatory Cash Basis)  
Proprietary Fund Types  
For the Year Ended December 31, 2022*

	Enterprise	Internal Service	Total Proprietary (Memorandum Only)
<b>Operating Cash Receipts</b>			
Charges for Services	\$2,691,577	\$87,397	\$2,778,974
<i>Total Operating Cash Receipts</i>	<u>2,691,577</u>	<u>87,397</u>	<u>2,778,974</u>
<b>Operating Cash Disbursements</b>			
Salaries	414,646	80,432	495,078
Employee Fringe Benefits	111,351	194,576	305,927
Purchased and Contracted Services	1,686,849	660	1,687,509
Supplies and Materials	917,680	0	917,680
Other	4,299	64,357	68,656
<i>Total Operating Cash Disbursements</i>	<u>3,134,825</u>	<u>340,025</u>	<u>3,474,850</u>
<i>Operating Income (Loss)</i>	<u>(443,248)</u>	<u>(252,628)</u>	<u>(695,876)</u>
<b>Non-Operating Receipts (Disbursements)</b>			
Intergovernmental	0	860	860
Capital Outlay	(63,312)	0	(63,312)
Miscellaneous Receipts	0	0	0
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>(63,312)</u>	<u>860</u>	<u>(62,452)</u>
<i>Income (Loss) before Advances</i>	<u>(506,560)</u>	<u>(251,768)</u>	<u>(758,328)</u>
Advances In	<u>390,000</u>	<u>120,133</u>	<u>510,133</u>
<i>Net Change in Fund Cash Balance</i>	<u>(116,560)</u>	<u>(131,635)</u>	<u>(248,195)</u>
<i>Fund Cash Balance, January 1 (Restated)</i>	<u>260,109</u>	<u>547,504</u>	<u>807,613</u>
<i>Fund Cash Balance, December 31</i>	<u>\$143,549</u>	<u>\$415,869</u>	<u>\$559,418</u>

*See accompanying notes to the basic financial statements*

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Statement of Additions, Deductions*  
*and Changes in Fund Balance (Regulatory Cash Basis)*  
*Fiduciary Fund Types*  
*For the Year Ended December 31, 2022*

	Fiduciary Fund Type
	Custodial
	Other Custodial
<b>Additions</b>	
Intergovernmental	\$22,365
Other Amounts Collected for Distribution	9,184
<i>Total Additions</i>	31,549
<b>Deductions</b>	
Distributions on Behalf of Employees	22,365
Other Distributions	9,184
<i>Total Deductions</i>	31,549
<i>Net Change in Fund Balances</i>	0
<i>Fund Cash Balances, January 1</i>	0
<i>Fund Cash Balances, December 31</i>	\$0

*See accompanying notes to the basic financial statements*

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**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 1 – Reporting Entity**

The Chagrin Valley Dispatch Council (the Council), Cuyahoga 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. The Council operates in accordance with a written agreement establishing the Council pursuant to Ohio Revised Code Chapter 167. A 32-member Board of Trustees directs the Council. Each political subdivision within the Council appoints one member. Those subdivisions are

City of Bedford	Cuyahoga County Sheriff's Department	Village of North Randall
Village of Bentleyville	Village of Cuyahoga Heights	Orange Village
Village of Bratenahl	Village of Woodmere	City of Richmond Heights
City of Brecksville	City of Euclid	City of Seven Hills
City of Broadview Heights	Village of Gates Mills	City of Shaker Heights
City of Brooklyn	City of Highland Heights	City of Solon
Village of Brooklyn Heights	Village of Hunting Valley	City of South Euclid
Village of Chagrin Falls	City of Independence	Village of South Russell
Chagrin Falls Township	City of Maple Heights	City of University Heights
City of Cleveland Heights	Village of Moreland Hills	Village of Valley View
Cleveland Metroparks	Village of Newburgh Heights	

The Council provides emergency dispatch and related IT services.

***Related Organizations***

The Council is associated with a related organization, the Heights – Hillcrest Communication Center (HHCC). Note 8 to the financial statements provides additional information for this entity.

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

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

***Basis of Presentation***

The Council's financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the general, debt service, capital projects, enterprise, internal service and custodial funds.

***Fund Accounting***

The Council 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 Council 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 Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Debt Service Funds** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Council had the following significant Debt Service Funds:

**Debt Service** This fund accounts for and reports loan activity and other future 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 Council had the following significant capital project funds:

**CVD Capital Projects Fund** This fund accounts for and reports construction and other capital projects financed through the Council.

**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 Council had the following significant Enterprise Funds:

**CVD Enterprise Fund** This fund accounts for a portion of the member government contributions to the Council.

**Internal Service Fund** This fund accounts for services provided by one department to other departments of the government unit. The Council had the following Internal Service Fund:

**CVD Internal Services Fund** The self-funded insurance medical fund accounts for insurance premium payments from other funds to pay medical claims of employees enrolled in the health insurance plan.

**Fiduciary Funds** Fiduciary funds include pension and other employee benefit trust funds, private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

***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 Board of Trustees recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

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.

***Capital Assets***

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

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Accumulated Leave**

In certain circumstances, such as upon leaving employment, 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 Council must observe constraints imposed upon the use of its governmental-fund resources. The classifications are as follows:

***Nonspendable*** The Council classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

***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*** Governing Board can *commit* amounts via formal action (resolution). The Council must adhere to these commitments unless the Governing Board 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.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Council Governing Board or an Council official delegated that authority by resolution, or by State Statute.

***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 Council 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.

**Note 3 – Deposits**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash deposits at December 31 was \$1,263,633. Of these deposits, \$252,298 was insured by the Federal Depository Insurance Corporation, and \$1,011,335 was covered by pooled collateral in accordance with the Ohio Revised Code.

**Note 4 – Risk Management**

***Workers' Compensation***

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

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Commercial Insurance**

The Council has obtained commercial insurance for the following risks:

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

**Employee Insurance**

Insurance obtained for the employees include health care through COSE Health and Wellness Trust, and dental, vision and life insurance coverage through Met Life.

**Note 5 – Defined Benefit Pension Plans**

**Ohio Public Employees Retirement System**

All 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% percent of their gross salaries, and the Council contributed an amount equaling 14% percent of participants' gross salaries. The Council has paid all contributions required through December 31, 2022.

**Note 6 – Postemployment Benefits**

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2022. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4 percent during calendar year 2022.

**Note 7 – Debt**

**Leases**

The Council leases two buildings at below market rates. The Council disbursed \$1.50 to pay lease costs for the year ended December 31, 2022.

The 12 year lease of the University Hospitals' Bedford Medical Building executed in 2013 is a 3,548 square foot space provided at the below market annual rate of \$1.00 due to the value of the dispatch services provided by the Council.

See note 9 below for a description of the lease between the Council and the City of Brecksville.



**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Loans/Leases**

The Council entered into loans in 2020 with First National Bank to purchase a Ford Transit van and a mobile command center. The Council received total funds of \$882,059 in a First National Bank account and will repay the loan with payments in February and August each year through 2030. The following is the loan repayment schedule:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$90,201	\$13,548	\$103,749
2024	82,171	11,787	93,958
2025	83,819	10,139	93,958
2026	85,500	8,458	93,958
2027	87,215	6,743	93,958
2028-2030	272,284	9,589	281,873
Total	\$701,190	\$60,264	\$761,454

In 2021, the Council entered into lease/purchase agreement for two Chevrolet Tahoes through First National Bank at a cost of \$77,140. The lease term is for 36 months at a rate of 2.5%. The repayment schedule is as follows.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$25,182	\$1,275	\$26,457
2024	25,812	645	26,457
Total	\$50,994	\$1,920	\$52,914

**Note 8 – Related Organization**

Heights – Hillcrest Communication Center (HHCC) is a Council of Government and Chagrin Valley Dispatch Council is under contract to serve as the project manager, dispatch center manager, provide day to day operations, and IT management services. HHCC pays the Council \$125,000 annually. A five year contract became effective on December 1, 2016. At the end of the five year term on December 31, 2021, HHCC joined Chagrin Valley Dispatch Council and HHCC dissolved.

**Note 9 – Related Party Transactions**

The City of Brecksville is a member organization who built a new Police Station that houses the COG's second Dispatch Center. The premises is exclusively used for providing emergency dispatch services for Brooklyn, Brecksville, Brooklyn Heights, Independence, Broadview Heights, Seven Hills, Valley View, Cuyahoga Heights and Newburgh Heights. A lease agreement with the City of Brecksville for the use of the 2,402 square foot space was executed in 2017. The term of the lease is 60 months, with a cost of \$0.50 per year, or \$2.50 for the term of the lease.

**Note 10 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Council. The impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 11 – Fund Balance Restatements**

Prior to January 1, 2022, Heights-Hillcrest Communication (HHCC) was under the management of Chagrin Valley Dispatch Council where each entity maintained separate financial documents and reporting. HHCC was officially dissolved December 31, 2021 and Council assumed all operations and financial reporting of HHCC on January 1, 2022. The Council's fund balance were restated fund as follows due to the HHCC consolidation.

<u>Fund Type</u>	<u>December 31, 2021</u>	<u>Adjustments</u>	<u>Restated January 1, 2022</u>
General Fund	\$810,531	\$193,040	\$1,003,571
Debt Service Funds	1,775	0	1,775
Capital Projects Funds	427,613	40,489	468,102
Enterprise Funds	260,109	0	260,109
Internal Service Funds	311,030	236,474	547,504
Custodial Funds	<u>0</u>	<u>0</u>	<u>0</u>
Total	<u>1,811,058</u>	<u>\$470,003</u>	<u>\$2,281,061</u>

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Statement of Receipts, Disbursements*  
*and Changes in Fund Balance (Regulatory Cash Basis)*  
*Governmental Fund Types*  
*For the Year Ended December 31, 2021*

	General	Debt Service	Capital Projects	Totals (Memorandum Only)
<b>Cash Receipts</b>				
Charges for Services	\$9,407,139	\$0	\$166,687	\$9,573,826
Interest	5,388	0	0	5,388
Miscellaneous	3,933	86,000	0	89,933
<i>Total Cash Receipts</i>	<u>9,416,460</u>	<u>86,000</u>	<u>166,687</u>	<u>9,669,147</u>
<b>Cash Disbursements</b>				
Current:				
General Government	696,686	0	0	696,686
Public Safety	8,649,856	0	249,081	8,898,937
Capital Outlay	0	0	77,140	77,140
Debt Service:				
Principal Retirement	0	92,442	0	92,442
Interest and Fiscal Charges	0	11,307	0	11,307
<i>Total Cash Disbursements</i>	<u>9,346,542</u>	<u>103,749</u>	<u>326,221</u>	<u>9,776,512</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>69,918</u>	<u>(17,749)</u>	<u>(159,534)</u>	<u>(107,365)</u>
<b>Other Financing Receipts (Disbursements)</b>				
Leases Issued	0	0	77,140	77,140
Transfers In	8,521	19,524	0	28,045
Transfers Out	0	0	(42,588)	(42,588)
Advances In	500,000	0	0	500,000
Advances Out	0	0	(500,000)	(500,000)
Transfer Out to HHCC	0	0	(250,000)	(250,000)
<i>Total Other Financing Receipts (Disbursements)</i>	<u>508,521</u>	<u>19,524</u>	<u>(715,448)</u>	<u>(187,403)</u>
<i>Net Change in Fund Cash Balance</i>	<u>578,439</u>	<u>1,775</u>	<u>(874,982)</u>	<u>(294,768)</u>
<i>Fund Cash Balance, January 1 (Restated)</i>	<u>232,092</u>	<u>0</u>	<u>1,302,595</u>	<u>1,534,687</u>
<b>Fund Cash Balance, December 31</b>				
Restricted	0	1,775	0	1,775
Committed	0	0	427,613	427,613
Unassigned (Deficit)	810,531	0	0	810,531
<i>Fund Cash Balance, December 31</i>	<u>\$810,531</u>	<u>\$1,775</u>	<u>\$427,613</u>	<u>\$1,239,919</u>

*See accompanying notes to the basic financial statements*

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Statement of Receipts, Disbursements*  
*and Changes in Fund Balance (Regulatory Cash Basis)*  
*Proprietary Fund Types*  
*For the Year Ended December 31, 2021*

	Enterprise	Internal Service	Total Proprietary (Memorandum Only)
<b>Operating Cash Receipts</b>			
Charges for Services	\$1,262,642	\$151,277	\$1,413,919
<i>Total Operating Cash Receipts</i>	<u>1,262,642</u>	<u>151,277</u>	<u>1,413,919</u>
<b>Operating Cash Disbursements</b>			
Salaries	180,479	23,646	204,125
Employee Fringe Benefits	46,585	36,274	82,859
Purchased and Contracted Services	1,290,810	68,464	1,359,274
Supplies and Materials	48,781	0	48,781
Other	9,619	0	9,619
<i>Total Operating Cash Disbursements</i>	<u>1,576,274</u>	<u>128,384</u>	<u>1,704,658</u>
<i>Operating Income (Loss)</i>	<u>(313,632)</u>	<u>22,893</u>	<u>(290,739)</u>
<b>Non-Operating Receipts (Disbursements)</b>			
Intergovernmental	0	947	947
<i>Total Non-Operating Receipts (Disbursements)</i>	<u>0</u>	<u>947</u>	<u>947</u>
<i>Income (Loss) before Transfers and Advances</i>	(313,632)	23,840	(289,792)
Transfers In	36,913	0	36,913
Transfers Out	(22,370)	0	(22,370)
Advances In	0	20,671	20,671
Advances Out	(20,671)	0	(20,671)
<i>Net Change in Fund Cash Balance</i>	(319,760)	44,511	(275,249)
<i>Fund Cash Balance, January 1 (Restated)</i>	<u>579,869</u>	<u>266,519</u>	<u>846,388</u>
<i>Fund Cash Balance, December 31</i>	<u>\$260,109</u>	<u>\$311,030</u>	<u>\$571,139</u>

*See accompanying notes to the basic financial statements*

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Statement of Additions, Deductions*  
*and Changes in Fund Balance (Regulatory Cash Basis)*  
*Fiduciary Fund Types*  
*For the Year Ended December 31, 2021*

	Fiduciary Fund Type
	Custodial
	Other Custodial
<b>Additions</b>	
Amounts Received as Fiscal Agent	\$22,365
Other Amounts Collected for Distribution	9,184
<i>Total Additions</i>	31,549
<b>Deductions</b>	
Distributions on Behalf of Employees	22,365
Other Distributions	9,184
<i>Total Deductions</i>	31,549
<i>Net Change in Fund Balances</i>	0
<i>Fund Cash Balances, January 1</i>	0
<i>Fund Cash Balances, December 31</i>	\$0

*See accompanying notes to the basic financial statements*

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**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 1 – Reporting Entity**

The Chagrin Valley Dispatch Council (the Council), Cuyahoga 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. The Council operates in accordance with a written agreement establishing the Council pursuant to Ohio Revised Code Chapter 167. A 32-member Board of Trustees directs the Council. Each political subdivision within the Council appoints one member. Those subdivisions are

City of Bedford	Cuyahoga County Sheriff's Department	Village of North Randall
Village of Bentleyville	Village of Cuyahoga Heights	Orange Village
Village of Bratenahl	Village of Woodmere	City of Richmond Heights
City of Brecksville	City of Euclid	City of Seven Hills
City of Broadview Heights	Village of Gates Mills	City of Shaker Heights
City of Brooklyn	City of Highland Heights	City of Solon
Village of Brooklyn Heights	Village of Hunting Valley	City of South Euclid
Village of Chagrin Falls	City of Independence	Village of South Russell
Chagrin Falls Township	City of Maple Heights	City of University Heights
City of Cleveland Heights	Village of Moreland Hills	Village of Valley View
Cleveland Metroparks	Village of Newburgh Heights	

The Council provides emergency dispatch and related IT services.

***Related Organizations***

The Council is associated with a related organization, the Heights – Hillcrest Communication Center (HHCC). Note 8 to the financial statements provides additional information for this entity.

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

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

***Basis of Presentation***

The Council's financial statements consist of a statement of receipts, disbursements and changes in fund balances (regulatory cash basis) for the general, debt service, capital projects, enterprise, internal service and custodial funds.

***Fund Accounting***

The Council 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 Council 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 Council for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Debt Service Funds** These funds account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. The Council had the following significant Debt Service Funds:

**Debt Service** This fund accounts for and reports loan activity and other future debt.

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**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 Council had the following significant capital project funds:

**CVD Capital Projects Fund** This fund accounts for and reports construction and other capital projects financed through the Council.

**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 Council had the following significant Enterprise Funds:

**CVD Enterprise Fund** This fund accounts for a portion of the member government contributions to the Council.

**Internal Service Fund** This fund accounts for services provided by one department to other departments of the government unit. The Council had the following Internal Service Fund:

**CVD Internal Services Fund** The self-funded insurance medical fund accounts for insurance premium payments from other funds to pay medical claims of employees enrolled in the health insurance plan.

**Fiduciary Funds** Fiduciary funds include pension and other employee benefit trust funds, private purpose trust funds, investment trust funds, and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

For regulatory purposes, certain own source revenues are permitted to flow through clearing funds presented as custodial funds. The amounts distributed to the other funds of the entity are identified on the combined statement of additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types. Also, for regulatory purposes, certain deposits and clearing funds are permitted to be presented as custodial funds.

***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 Board of Trustees recognizes receipts when received in cash rather than when earned, and recognizes disbursements when paid rather than when a liability is incurred.

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.

***Capital Assets***

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

***Accumulated Leave***

In certain circumstances, such as upon leaving employment, employees are entitled to cash payments for unused leave. The financial statements do not include a liability for unpaid leave.



**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Fund Balance**

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

***Nonspendable*** The Council classifies assets as *nonspendable* when legally or contractually required to maintain the amounts intact.

***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*** Governing Board can *commit* amounts via formal action (resolution). The Council must adhere to these commitments unless the Governing Board 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.

***Assigned*** Assigned fund balances are intended for specific purposes but do not meet the criteria to be classified as *restricted* or *committed*. Governmental funds other than the general fund report all fund balances as *assigned* unless they are restricted or committed. In the general fund, *assigned* amounts represent intended uses established by Council Governing Board or an Council official delegated that authority by resolution, or by State Statute.

***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 Council 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.

**Note 3 – Deposits**

The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash deposits at December 31 was \$1,811,058. Of these deposits, \$352,547 was insured by the Federal Depository Insurance Corporation, and \$1,458,511 was covered by pooled collateral in accordance with the Ohio Revised Code.

**Note 4 – Risk Management**

***Workers' Compensation***

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

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Commercial Insurance**

The Council has obtained commercial insurance for the following risks:

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

**Employee Insurance**

Insurance obtained for the employees include health care through COSE Health and Wellness Trust, and dental, vision and life insurance coverage through Met Life.

**Note 5 – Defined Benefit Pension Plans**

**Ohio Public Employees Retirement System**

All 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 health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OPERS members contributed 10% percent of their gross salaries, and the Council contributed an amount equaling 14% percent of participants' gross salaries. The Council has paid all contributions required through December 31, 2021.

**Note 6 – Postemployment Benefits**

OPERS offers cost-sharing, multiple-employer defined benefit postemployment plans, which include multiple health care plans including medical coverage, prescription drug coverage, deposits to a Health Reimbursement Arrangement, and Medicare Part B premium reimbursements, to qualifying benefit recipients. The portion of employer contributions allocated to health care for OPERS members in the traditional pension plan and combined plan was 0 percent during calendar year 2021. The portion of employer contributions allocated to health care for OPERS members in the member-directed plan was 4 percent during calendar year 2021.

**Note 7 – Debt**

**Leases**

The Council leases two buildings at below market rates. The Council disbursed \$1.50 to pay lease costs for the year ended December 31, 2021.

The 12 year lease of the University Hospitals' Bedford Medical Building executed in 2013 is a 3,548 square foot space provided at the below market annual rate of \$1.00 due to the value of the dispatch services provided by the Council.

See note 9 below for a description of the lease between the Council and the City of Brecksville.

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Loans/Leases**

The Council entered into loans in 2020 with First National Bank to purchase a Ford Transit van and a mobile command center. The Council received total funds of \$882,059 in a First National Bank account and will repay the loan with payments in February and August each year through 2030. The following is the loan repayment schedule:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$88,428	15,321	\$103,749
2023	90,201	13,548	103,749
2024	82,171	11,787	93,958
2025	83,819	10,139	93,958
2026	85,500	8,458	93,958
2027-2030	359,499	16,332	375,831
Total	\$789,618	\$75,585	\$865,203

In 2021, the Council entered into lease/purchase agreement for two Chevrolet Tahoes though First National Bank at a cost of \$77,140. The lease term is for 36 months at a rate of 2.5%. The repayment schedule is as follows.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$26,146	\$311	\$26,457
2023	25,182	1,275	26,457
2024	25,812	645	26,457
Total	\$77,140	\$2,231	\$79,371

**Note 8 – Related Organization**

Heights – Hillcrest Communication Center (HHCC) is a Council of Government and Chagrin Valley Dispatch Council is under contract to serve as the project manager, dispatch center manager, provide day to day operations, and IT management services. HHCC pays the Council \$125,000 annually. A five year contract became effective on December 1, 2016. At the end of the five year term on December 31, 2021, HHCC will join Chagrin Valley Dispatch Council and will dissolve HHCC.

**Note 9 – Related Party Transactions**

The City of Brecksville is a member organization who built a new Police Station that houses the COG's second Dispatch Center. The premises is exclusively used for providing emergency dispatch services for Brooklyn, Brecksville, Brooklyn Heights, Independence, Broadview Heights, Seven Hills, Valley View, Cuyahoga Heights and Newburgh Heights. A lease agreement with the City of Brecksville for the use of the 2,402 square foot space was executed in 2017. The term of the lease is 60 months, with a cost of \$0.50 per year, or \$2.50 for the term of the lease.

**Note 10 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Council. The impact on the Council's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

**Chagrin Valley Dispatch Council**  
*Cuyahoga County*  
*Notes to the Financial Statements*  
*For the Year Ended December 31, 2021*

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**Note 11 – Fund Balance Restatements**

The Council's Fund Balances as reported at December 31, 2020 were restated as follows due to various accounting corrections and fund type reclassifications.

<u>Fund Type</u>	<u>December 31, 2020</u>	<u>Adjustments</u>	<u>Restated January 1, 2021</u>
General Fund	\$302,103	(\$70,011)	\$232,092
Debt Service Funds	882,059	(882,059)	0
Capital Projects Funds	99,901	1,202,694	1,302,595
Enterprise Funds	579,869	0	579,869
Internal Service Funds	320,452	(53,933)	266,519
Custodial Funds	0	0	0
Total	<u>\$2,184,384</u>	<u>\$196,691</u>	<u>\$2,381,075</u>

# OHIO AUDITOR OF STATE KEITH FABER



65 East State Street  
Columbus, Ohio 43215  
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800-282-0370

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

Chagrin Valley Dispatch Council  
Cuyahoga County  
4470 Oakes Road  
Brecksville, Ohio 44141

To the Board of Trustees:

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 and the fiduciary fund type combined total as of and for the years ended December 31, 2022 and 2021 and the related notes to the financial statements of the Chagrin Valley Dispatch Council, Cuyahoga County, Ohio (the Council) and have issued our report thereon dated September 10, 2025, wherein we noted the Council followed financial reporting provisions Ohio Rev. Code § 117.38 and Ohio Admin. Code 117-2-03(C) permit. We also noted the Council restated its January 1, 2021 fund balances for accounting corrections and fund type reclassifications and its January 1, 2022 fund balances to account for the Heights-Hillcrest Communication Center merger.

### ***Report on Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the Council'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 Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council'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 Council'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 2022-001 that we consider to be a material weakness.

### ***Report on Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Council'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*.

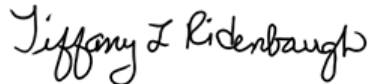
### ***Council's Response to Finding***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Council's response to the finding identified in our audit and described in the accompanying schedule of findings. The Council'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 Council'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 Council'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

September 10, 2025

**CHAGRIN VALLEY DISPATCH COUNCIL  
CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS  
DECEMBER 31, 2022 AND 2021**

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

**FINDING NUMBER 2022-001**

**Material Weakness – Financial Reporting:**

In our audit engagement letter, as required by AU-C Section 210, Terms of Engagement, paragraph .06, management acknowledges its responsibility for the preparation and fair presentation of their financial statements; this responsibility includes designing, implementing and maintaining internal controls 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.

Due to insufficient internal controls over the financial reporting process, the following material issues were noted, and adjustments to the financial statements were made accordingly by management:

- The financial activity of the Heights-Hillcrest Communication Center (HHCC), whose accounting records were commingled with the Council in 2021 but was not officially merged with the Council until January 1, 2022, was improperly reflected on the financial statements. Receipt and disbursement adjustments netting to fund balance adjustments of (\$193,040), (\$40,489), and (\$236,474) in the reported Special Revenue Fund, Capital Projects Funds, and Internal Services Fund, respectively were made to the financial statements by management to eliminate this activity in 2021.
- In 2021, Capital Project Fund's loan proceeds were overstated and beginning fund balance was understated \$882,059 due to an equipment purchase escrow account adjusted onto the 2020 financial statements but not recorded in the accounting system until 2021. This was adjusted to the financial statements by management.
- In both 2022 and 2021, the Financial Statement notes initially omitted note disclosure regarding the Council's outstanding loan/lease obligations. This was added to the notes by management.

In addition to the material issues noted above, other issues related to misclassification of certain fund type balance classifications and receipt line items were also identified and were corrected to the financial statements by management.

Failure to properly record transactions in the accounting records and properly classify receipts, disbursements and cash fund balances may result in financial statement errors.

The Council should exercise due care when posting transactions to help ensure the transactions are correct and posted to the proper funds and accounts. Management should also review the draft journal entries and financial statements to help ensure they are supported by sufficient documentation, reconciled to the trial balances, free of obvious errors and omissions, and consistent with their financial expectations. These procedures should help avoid financial statement errors and help ensure more accurate financial reporting.

Lack of financial statement review before filing and including activity that should not be included can lead to statements being materially misstated. The Board and management should review financial information on a regular basis for obvious inconsistencies or omissions prior to reports being filed on the Hinkle System.

**Officials' Response:**

CVD employed a part-time finance director until a full-time hire was implemented in January of 2024. Any future transactions similar to Heights Hillcrest shall be treated as two separate entities regarding revenue, expenses, and reporting to the State Auditor. The Executive Committee receives a quarterly report regarding the financial performance of CVD and the Finance Committee receives a monthly report with the Finance Director's comments.





**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**DECEMBER 31, 2022-2021**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2020-001	Certain material financial statement errors were identified and adjusted to the financial statements by management.	Not Corrected	Similar Comment repeated as Finding 2022-001

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Andrew Recker, Finance Director  
Chagrin Valley Dispatch  
4470 Oakes Road, Brecksville, Ohio 44141  
**Phone:** 440-703-3430  
[Andrew.Recker@cvaldispatch.com](mailto:Andrew.Recker@cvaldispatch.com)

# OHIO AUDITOR OF STATE KEITH FABER



**CHAGRIN VALLEY DISPATCH COUNCIL**

**CUYAHOGA 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 9/23/2025**

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