

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

REGULAR AUDIT

**FOR THE YEAR ENDED
DECEMBER 31, 2024**



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Columbus, Ohio 43215
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Village Council
Village of Glenwillow
29555 Pettibone Road
Glenwillow, OH 44139

We have reviewed the *Independent Auditor's Report* of the Village of Glenwillow, Cuyahoga County, prepared by Julian & Grube, Inc., for the audit period January 1, 2024 through December 31, 2024. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The Village of Glenwillow is responsible for compliance with these laws and regulations.

KEITH FABER
Ohio Auditor of State

A handwritten signature in black ink that reads "Tiffany L. Ridenbaugh".

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

January 15, 2026

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**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO
FOR THE YEAR ENDED DECEMBER 31, 2024**

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Independent Auditor's Report

Village of Glenwillow
Cuyahoga County
29555 Pettibone Road
Glenwillow, OH 44139

To the Members of the Village Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the Village of Glenwillow, Cuyahoga County, Ohio, which comprises the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total as of and for the year ended December 31, 2024, and the related notes to the financial statements.

Unmodified Opinions 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 fund type and the fiduciary fund type combined total of the Village of Glenwillow, 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 of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C) as 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 referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Village of Glenwillow, as of December 31, 2024, or changes in financial position, 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 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 of Glenwillow 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 of Glenwillow 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 a basis of accounting 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 GAAP, 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 these financial statements in accordance with the financial reporting provisions of Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 117-2-03(C). 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 misstatements, 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 of Glenwillow'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 generally accepted auditing standards 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 generally accepted auditing standards 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 of Glenwillow'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 of Glenwillow's ability to continue as a going concern for a reasonable period of time.

Village of Glenwillow
Cuyahoga County
Independent Auditor's Report

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 July 16, 2025 on our consideration of the Village of Glenwillow's internal control over financial reporting and on 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 of Glenwillow'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 Village of Glenwillow's internal control over financial reporting and compliance.

Julian & Grube, Inc.

Julian & Grube, Inc.
July 16, 2025

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**COMBINED STATEMENT OF RECEIPTS, DISBURSEMENTS, AND
CHANGES IN FUND BALANCES (REGULATORY CASH BASIS) - ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Governmental Fund Types				Total (Memorandum Only)
	General	Special Revenue	Debt Service	Capital Projects	
Cash receipts:					
Property and Other Taxes	\$ 271,791	\$ 12,371	\$ -	\$ -	\$ 284,162
Municipal Income Tax	5,327,580	473,398	118,349	-	5,919,327
Intergovernmental	23,337	122,824	-	534,164	680,325
Special Assessments	-	-	56,629	-	56,629
Charges for Services	-	-	-	28,024	28,024
Fines, Licenses, and Permits	164,507	3,548	-	-	168,055
Earnings on Investments	131,378	-	-	16,335	147,713
Miscellaneous	36,937	52,438	2,178	914,649	1,006,202
Total cash receipts	5,955,530	664,579	177,156	1,493,172	8,290,437
Cash disbursements:					
Current:					
Security of Persons & Property	1,640,866	2,110	-	-	1,642,976
Leisure Time Activities	-	12,755	-	-	12,755
Community Environment	78,791	-	-	-	78,791
Transportation	-	643,038	-	838,635	1,481,673
General Government	2,079,762	40,401	-	-	2,120,163
Capital Outlay	-	1,129	-	1,476,108	1,477,237
Debt service:					
Principal Retirement	-	-	7,194,537	-	7,194,537
Interest & Fiscal Charges	-	-	279,198	-	279,198
Total cash disbursements	3,799,419	699,433	7,473,735	2,314,743	14,287,330
Excess of receipts over (under) disbursements	<u>2,156,111</u>	<u>(34,854)</u>	<u>(7,296,579)</u>	<u>(821,571)</u>	<u>(5,996,893)</u>
Other financing receipts/(disbursements):					
Sale of Notes	-	-	6,505,610	-	6,505,610
Loans Issued	-	-	-	63,750	63,750
Sale of Capital Assets	13,556	-	-	-	13,556
Transfers In	-	215,000	787,700	2,124,100	3,126,800
Transfers Out	(1,302,700)	-	(1,600)	(1,822,500)	(3,126,800)
Total other financing receipts/(disbursements)	(1,289,144)	215,000	7,291,710	365,350	6,582,916
Net change in fund cash balances	866,967	180,146	(4,869)	(456,221)	586,023
Fund Cash Balances, January 1, 2024 (Restated)	<u>3,402,532</u>	<u>179,152</u>	<u>63,792</u>	<u>1,527,357</u>	<u>5,172,833</u>
Fund cash balances, December 31, 2024	<u>\$ 4,269,499</u>	<u>\$ 359,298</u>	<u>\$ 58,923</u>	<u>\$ 1,071,136</u>	<u>\$ 5,758,856</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTERGRAL PART OF THIS STATEMENT

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**COMBINED STATEMENT OF ADDITIONS, DEDUCTIONS
AND CHANGES IN FUND BALANCES (REGULATORY CASH BASIS)
ALL FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 2024**

	Custodial
Additions:	
Charges for Services	\$ 5,000
Fines, Licenses, and Permits	69,828
Other Amounts Collected For Distribution	1,800
Total Additions	<u>76,628</u>
Deductions:	
Distributions to Other Governments	69,106
Distributions of Deposits	8,865
Total Deductions	<u>77,971</u>
Net change in fund cash balances	<u>(1,343)</u>
Fund Cash Balances, January 1, 2024 (Restated)	<u>25,475</u>
Fund Cash Balances, December 31, 2024	<u>\$ 24,132</u>

THE NOTES TO THE FINANCIAL STATEMENTS ARE AN INTERGRAL PART OF THIS STATEMENT

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 1: Reporting Entity

The Village of Glenwillow, (the “Village”), 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. A publicly elected six-member Council directs the Village. The Village provides general governmental and police services. The Village contracts with the Village of Oakwood to receive fire protection, emergency services and dispatch services for the same, which are performed by Walton Hills Dispatch. The Village, through an enterprise zone agreement, contracts with the City of Solon for police dispatch services that are performed by Chagrin Valley Dispatch.

The Village participates in two public entity risk pools and jointly governed organizations. Notes 10 and 11 to the financial statements provide additional information for these entities. The Village’s public entity risk pools are with the Ohio Plan Risk Management, Inc. (OPRM) and the Ohio Municipal League Group Rating Plan (GRP). The Village’s jointly governed organizations are with the Northeast Ohio Public Energy Council, the Chagrin/Southeast Council of Governments, the Valley Enforcement Regional Council of Governments, and the Regional Income Tax Agency (RITA).

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

A. 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 additions, deductions and changes in fund balances (regulatory cash basis) all fiduciary fund types which are all organized on a fund type basis.

B. 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.

C. Deposits and Investments

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

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 2: Summary of Significant Accounting Policies (continued)

C. Deposits and Investments (continued)

Investments in STAR Ohio are 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.

D. 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 Fund:

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

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

Note Retirement Fund – This fund accounts for and reports on the issuance and sale of general obligation bond anticipation notes.

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 Funds:

Capital Improvement Fund – This fund accounts for various capital improvements throughout the Village.

Superior TIF Fund – This fund accounts for various maintenance and infrastructure improvements made to a parcel within the Village and related payments received in lieu of property taxes as a result of a tax increment financing agreement with the Village.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 2: Summary of Significant Accounting Policies (continued)

D. Fund Accounting (continued)

Fiduciary Funds – Fiduciary funds include private purpose trust funds, investment trust funds and custodial funds. Trust funds account for assets held under a trust agreement meeting certain criteria.

Custodial funds are purely custodial in nature and are used to report fiduciary activity that is not required to be reported in a trust fund. The Village's custodial funds account for the collection of fines, fees, and costs from the Village's Mayor's Court as well as construction deposits and the engineer's review and inspection fees.

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.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain custodial funds) be budgeted annually.

Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function, and object level of control, and appropriations may not exceed estimated resources. The Village Council must annually approve appropriation measures and subsequent amendments. Unencumbered appropriations lapse at year-end except for capital project funds which may be subject to project-length budgeting pursuant to Ohio Revised Code § 9.34(B).

Estimated Resources

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

Encumbrances

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

A summary of 2024 budgetary activity appears in Note 4.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 2: Summary of Significant Accounting Policies (continued)

F. 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.

G. Accumulated Leave

Village employees earn sick and vacation time that can be used for time off. 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.

H. Lease

The Village is the lessee in a lease (as defined by GASB 87) related to a vehicle and equipment under a noncancelable lease. Lease disbursements are recognized when they are paid.

I. Fund Balance

Fund balance is divided into five classifications based primarily on the extent to which the Village is bound to 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.

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 GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 2: Summary of Significant Accounting Policies (continued)

I. Fund Balance (continued)

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 Village Council or a Village official delegated that authority by resolution, or by State statute. 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 13.

Note 3: 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 are as follows:

Cash Management Pool

Demand deposits	\$ 1,108,420
Investments – STAR Ohio	<u>4,674,068</u>
Total	<u>\$ 5,782,488</u>

At year-end, the Village had \$500 in cash onhand. The Village has a payroll clearing account that is held outside of the deposit pool where gross payroll is held for distribution. The expenditures included in the accompanying financial statement reflect gross payroll.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 3: Deposits and Investments (continued)

Deposits

The Village follows the requirements of State statute regarding the deposit policy and custodial credit risk. Ohio law requires that deposits either be insured or be protected by:

Eligible securities pledged to the Village and deposited with a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least 105% of the deposits being secured; or

Participation in 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. The OPCS requires the total market value of the securities pledged to be 102% of the deposits being secured or a negotiated rate set by the Treasurer of State that can be as low as 50% of the deposits.

The Village's financial institution participates in the Ohio Pooled Collateral System (OPCS) and was approved for a reduced collateral floor of 85% possibly resulting in an uninsured and uncollateralized balance. In order to be approved for a reduced collateral floor a financial institution must meet certain criteria determined by the Ohio State Treasurer (the "Treasurer"). The collateral floor is continuously monitored by the Treasurer. At times during 2024, by definition, the Village may have been exposed to custodial credit risk as the Village's financial institution has been approved for the reduced collateral floor.

Investments

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

Note 4: Budgetary Activity

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

Fund type:	Budgeted vs. Actual Receipts		
	Budgeted Receipts	Actual Receipts	Variance
General	\$ 6,054,193	\$ 5,969,086	\$ (85,107)
Special revenue	870,700	879,579	8,879
Debt service	7,463,000	7,470,466	7,466
Capital projects	3,649,600	3,681,022	31,422
Fiduciary	101,100	76,628	(24,472)
Total	\$ 18,138,593	\$ 18,076,781	\$ (61,812)

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 4: Budgetary Activity (continued)

Fund type:	<u>Budgeted vs. Actual Budgetary Basis Expenditures</u>		
	<u>Appropriation Authority</u>	<u>Budgetary Expenditures</u>	<u>Variance</u>
General	\$ 5,471,013	\$ 5,112,193	\$ 358,820
Special revenue	938,721	722,139	216,582
Debt service	7,501,700	7,475,335	26,365
Capital projects	4,862,631	4,405,837	456,794
Fiduciary	101,100	77,971	23,129
Total	\$ 18,875,165	\$ 17,793,475	\$ 1,081,690

Note 5: Property Tax

Real property taxes become a lien on January 1 preceding the October 1 date for which the Council adopted tax rates. The State Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable 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 31. If the property owner elects to pay semiannually, the first half is due December 31. The second half payment is due the following June 20.

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

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

Note 6: Local Income Tax

The Village levies a municipal income tax of 2% 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. In the later case, the Village allows a 100% credit of the actual taxes paid to another municipality up to a maximum of 2.00% tax rate.

Employers within the Village withhold income tax on employee compensation and remit the tax to the Regional Income Tax Agency (RITA) either monthly or quarterly, as required. Corporations and other individual taxpayers pay estimated taxes quarterly and file a final return annually. Taxes collected by RITA in one month are remitted to the Village on the 1st and the 15th of the following month.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 7: Debt

Debt outstanding at December 31, 2024 was as follows:

	<u>Principal</u>	<u>Interest Rate</u>
Bond Anticipation Notes Series 2024	\$ 6,500,000	4.625%
Refunded Street Improvement Special Assessment Bond	75,400	2.30%
Various Purpose Bond	50,000	2.70%
OPWC Loan #CA09O Richmond/Broadway Intersection*	84,946	0%
OPWC Loan #CT08O Pergl Road Sanitary Sewer Phase I*	109,974	0%
OPWC Loan #CT02P Pergl Road Sanitary Sewer Phase II*	113,750	0%
OPWC Loan #CA26T Pergl Road Sanitary Sewer Phase III*	186,667	0%
OPWC Loan #CT06P Pettibone Road Reconstruction*	166,074	0%
OPWC Loan #CA21U Pettibone/Cochran Intersection*	110,838	0%
OPWC Loan #CT02Y Cochran Road Reconstruction*	217,430	0%
OPWC Loan #CT03Z Pettibone Road Sewer Extension Phase II*	<u>62,156</u>	0%
Total	<u>\$ 7,677,235</u>	

*Long-term obligation is a direct placement.

On October 17, 2023, the Village issued \$6,900,000 in general obligation bond anticipation notes series 2023B, for the purposes of retiring the general obligation bond anticipation notes series 2023 and improving the service center building. The notes were due on July 16, 2024 at an interest rate of 5.00%.

On July 11, 2024, the Village issued \$6,500,000 in general obligation bond anticipation notes series 2024 for the purposes of retiring the general obligation bond anticipation notes series 2023B and improving the service center building. The notes are due on July 10, 2025 at an interest rate of 4.625%.

The Street Improvement Special Assessment Bond issued in 2006 relates to improving Bond Street and Pettibone Road. In 2016, the Village refunded \$480,000 of this outstanding bond for the purpose of obtaining a lower interest cost. The remaining unrefunded principal balance of \$35,000 was repaid in full at December 31, 2016. The refunded balance will be repaid in annual installments, ranging from \$9,000 to \$60,300, over 10 years with corresponding interest payments being paid semi-annually. The bond is collateralized by special assessment property taxes.

The Various Purpose Bond issued in 2015 relates to general sanitary sewer and street improvements in the Village. The bond principal will be repaid in annual installments, ranging from \$35,000 to \$50,000, over 10 years with corresponding interest payments being paid semi-annually. The bond is collateralized by municipal income tax revenue.

The Village has pledged future receipts to repay the Ohio Public Works Commission (OPWC) loans in the Village governmental funds.

The Village's outstanding OPWC loans from direct borrowings contain provisions that in the event of default (1) OPWC may apply late fees of 8% per year, (2) loans more than 60 days late will be turned over to the Attorney General's office for collection, and as provided by law, OPWC may require that such payment be taken from the Village's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 7: Debt (continued)

The Ohio Public Works Commission (OPWC) Loan #CA09O finalized in 2013 relates to the financing of the Richmond/Broadway Intersection Realignment Project. The total amount disbursed to the Village was \$130,686. The loan is non-interest bearing and will be paid in semi-annual installments of \$2,178 over 31 years.

The Ohio Public Works Commission (OPWC) Loan #CT08O finalized in 2014 relates to the financing of the Pergl Road Sanitary Sewer Extension Project. The total amount disbursed to the Village was \$164,961. The loan is non-interest bearing and will be paid in semi-annual installments of \$2,749 over 30 years.

The Ohio Public Works Commission (OPWC) Loan #CT02P finalized in 2013 relates to the financing of the Pergl Road Sanitary Sewer Extension, Phase II Project. The total amount disbursed to the Village was \$175,000. The loan is non-interest bearing and will be paid in semi-annual installments of \$2,917 over 31 years.

The Ohio Public Works Commission (OPWC) Loan #CA26T finalized in 2018 relates to the financing of the Pergl Road Sanitary Sewer Extension, Phase III Project. The total amount disbursed to the Village was \$266,667. The loan is non-interest bearing and will be paid in semi-annual installments of \$6,667 over 20 years.

The Ohio Public Works Commission (OPWC) Loan #CT06P finalized in 2015 relates to the financing of the Pettibone Road Reconstruction Project. The total amount disbursed to the Village was \$259,491. The loan is non-interest bearing and will be paid in semi-annual installments of \$5,190 over 25 years.

The Ohio Public Works Commission (OPWC) Loan #CA21U finalized in 2018 relates to the financing of the Pettibone/Cochran Intersection Improvement Project. The total amount disbursed to the Village was \$147,784. The loan is non-interest bearing and will be paid in semi-annual installments of \$3,695 over 20 years.

The Ohio Public Works Commission (OPWC) Loan #CT02Y finalized in 2024 relates to the financing of the Cochran Road Reconstruction Project. The total amount disbursed to the Village was \$217,430. The loan is non-interest bearing and will be paid in semi-annual installments of \$5,436 over 20 years.

The Ohio Public Works Commission (OPWC) Loan #CT03Z finalized in 2024 relates to the financing of the Pettibone Road Sewer Extension Phase II Project. The total amount disbursed to the Village was \$63,750. The loan is non-interest bearing and will be paid in semi-annual installments of \$1,594 over 20 years.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 7: Debt (continued)

Amortization of the above bonded debt, including interest, as of December 31, 2024 is scheduled as follows:

Year	Various Purpose Bond	Refunded Street Improvement Special Assessment Bond	Bond Total	Notes
2025	\$ 51,350	\$ 60,734	\$ 112,084	\$ 6,800,625
2026	-	16,777	16,777	-
Total	<u>\$ 51,350</u>	<u>\$ 77,511</u>	<u>\$ 128,861</u>	<u>\$ 6,800,625</u>

OPWC loans are direct placements.

Year	OPWC Loan #CA09O Richmond/ Broadway Intersection	OPWC Loan #CT08O Pergl Rd. Sanitary Sewer Extension	OPWC Loan #CT02P Pergl Rd. Sanitary Sewage	OPWC Loan #CA26T Pergl Rd. Sanitary Sewer Extension	OPWC Loan #CT06P Pettibone Rd. Reconstruction	OPWC Loan #CA21U Pettibone/ Cochran Intersection
2025	\$ 4,356	\$ 5,499	\$ 5,833	\$ 13,333	\$ 10,380	\$ 7,389
2026	4,356	5,499	5,833	13,333	10,380	7,389
2027	4,356	5,499	5,833	13,333	10,380	7,389
2028	4,356	5,499	5,833	13,333	10,380	7,389
2029	4,356	5,499	5,833	13,333	10,380	7,389
2030-2034	21,781	27,493	29,167	66,667	51,898	36,946
2035-2039	21,781	27,493	29,167	53,335	51,898	36,945
2040-2044	19,604	27,493	26,252	-	10,378	-
Total	<u>\$ 84,946</u>	<u>\$ 109,974</u>	<u>\$ 113,750</u>	<u>\$ 186,667</u>	<u>\$ 166,074</u>	<u>\$ 110,836</u>

Year	OPWC Loan #CT02Y Cochran Rd Reconstruction	OPWC Loan #CT03Z Pettibone Rd. Sewer Extension Phase II	OPWC Total	Total
2025	\$ 10,871	\$ 3,188	\$ 60,849	\$ 6,973,558
2026	10,871	3,188	60,849	77,626
2027	10,871	3,188	60,849	60,849
2028	10,871	3,188	60,849	60,849
2029	10,871	3,188	60,849	60,849
2030-2034	54,358	15,937	304,247	304,247
2035-2039	54,358	15,937	290,914	290,914
2040-2044	54,359	14,342	152,428	152,428
Total	<u>\$ 217,430</u>	<u>\$ 62,156</u>	<u>\$ 1,051,834</u>	<u>\$ 7,981,320</u>

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 8: Defined Benefit Pension Plans

Ohio Public Employees Retirement System

All employees, with exception to full-time police officers, belong to the Ohio Public Employees Retirement System (OPERS). OPERS is a cost-sharing, multiple-employer plan. The Ohio Revised Code prescribes this plans' benefits, which include post-retirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. For 2024, OPERS members contributed 10% of their gross salaries and the Village contributed an amount equaling 14% of participants' gross salaries. For 2024, the Village contributed \$183,738. As of December 31, 2024, all required contributions were paid.

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 plans' benefits, which include post-retirement health care and survivor and disability benefits.

The Ohio Revised Code also prescribes contribution rates. OP&F participants were required to contribute 12.25% of their wages. The Village contributed to OP&F an amount equal to 19.5% of full-time police members' wages. For 2024, the Village contributed \$100,136. As of December 31, 2024, all required contributions were paid.

Note 9: Post-Employment 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% for members in the traditional pension plan and 2% 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%; however, a portion of the health care rate was funded with reserves. OP&F contributes 0.5% to fund these benefits.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 10: Public Entity Risk Pools

Ohio Plan Risk Management

The Village belongs to the Ohio Plan Risk Management, Inc. (OPRM), (the “Plan”), an unincorporated non-profit association providing a formalized, jointly administered self-insurance risk management programs and other administrative services to Ohio governments (“Members”). The Plan is legally separate from its member governments.

Pursuant to Section 2744.081 of the Ohio Revised Code, the plan provides property, liability, errors and omissions, law enforcement, automobile, excess liability, crime, surety and bond, inland marine, and other coverage to its members sold through 14 appointed independent agents in the State of Ohio.

Effective November 1, 2016, the OPRM elected to participate in a property loss corridor deductible. The property corridor includes losses paid between 70% and 75%. In 2018, the casualty loss corridor was eliminated and the property corridor was adjusted to losses paid between 65% and 70%. Effective November 1, 2019, the property loss corridor was adjusted to losses between 60% and 67.5% and has remain unchanged. OPRM had 801 members as of December 31, 2023.

The Pool’s audited financial statements conform with generally accepted accounting principles, and reported the following assets, liabilities and equity at December 31, 2023 (most current information).

Assets	\$ 23,113,696
Liabilities	<u>(16,078,587)</u>
Members’ Equity	<u>\$ 7,035,109</u>

You can read the complete audited financial statements for OPRM at the Plan’s website, www.ohioplan.org.

Ohio Municipal League Group Rating Plan

The Village participates in the Ohio Municipal League Group Rating Plan (GRP) for worker’s compensation. The intent of the GRP is to achieve the benefit of reduced premiums for the participants, foster safer working conditions and foster cost-effective claims management skills by virtue of its grouping and representation with other participants in the GRP. The workers’ compensation experience of the participating entities is calculated as one experience and a common premium is applied to all entities in the GRP. Each participant pays its workers’ compensation premium to the State based on the rate for all entities in the GRP rather than its individual rate. Total savings are then calculated, and each participant’s individual performance is compared to the overall savings of the GRP. A participant will then either receive money from or be required to contribute to the “Equity Pooling Fund.” This “equity pooling” arrangement insures that each participant shares equally in the overall performance of the GRP. Sedwick provides administrative, cost control and actuarial services to the GRP.

The pool’s business and affairs are conducted by a twenty-six member Board of Trustees consisting of fifteen mayors, two council members, three administrators, three finance directors, and three law directors which are voted on by the members for staggered two-year terms. The Executive Director of the Ohio Municipal League serves as the coordinator of the Program. Each year the participants pay an enrollment fee to the program to cover the costs of administering the program.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 11: Jointly Governed Organizations

Northeast Ohio Public Energy Council

The Village is a member of the Northeast Ohio Public Energy Council (NOPEC). NOPEC is a regional council of governments formed under Chapter 167 of the ORC. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of energy. NOPEC is currently comprised of members in 240 communities who have been authorized by ballot to purchase energy on behalf of their citizens. The intent of NOPEC is to provide energy at the lowest possible rates while at the same time ensuring stability in prices by entering into long-term contracts with suppliers to provide energy to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives from each community then elect one person to serve on the eighteen-member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program.

The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board. The Village did not contribute to NOPEC during 2024. Financial information can be obtained by contacting NOPEC, 31360 Solon Road #33, Solon, Ohio 44139.

Chagrin/Southeast Council of Governments

The Chagrin/Southeast Council of Governments operates the Chagrin/Southeast HazMat Response Team, (the “Team”). The Team was formed in 1990 to assist local fire departments in responding to incidents involving industrial chemicals. The Council of Governments provides hazardous material protection and assistance. During 2024, the Village contributed \$3,500 to the organization. The Chagrin/Southeast Council of Governments financial statements may be obtained by contacting the Finance Director of the Village of Glenwillow, Ohio.

Valley Enforcement Regional Council of Governments

The Village is a member of Valley Enforcement Regional Council of Governments (VERCOG), a jointly governed organization. VERCOG is a regional council of governments formed under Chapter 167 of the ORC. VERCOG was formed to continue to foster cooperation among political subdivisions through sharing of facilities for their common benefit. It includes the supervision and control of the Valley Enforcement Group (VEG), which has been a mutual aid organization providing the mutual interchange and sharing of police personnel and police equipment. VERCOG is currently comprised of communities located within the Chagrin Valley, which exercise law enforcement authority under Ohio law and whose law enforcement agency consists of four or more full-time, sworn law enforcement officers.

VERCOG is authorized to acquire and own police equipment and other property, to be used by all participating members, and may do any other thing permitted by law to accomplish its general purposes. During 2024, the Village contributed \$11,000 to the organization.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 11: Jointly Governed Organizations (continued)

Regional Income Tax Agency

RITA is a regional council of governments formed to establish a central collection facility for the purpose of administering the income tax laws of the members and for the purpose of collection of income taxes on behalf of each member. RITA currently has approximately 374 members in the council of governments. Each member has one representative to the council of governments and is entitled to one vote on items under consideration. RITA is administered by a nine-member board of trustees elected by the members of the council of governments. The board exercises total control over RITA's operation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the council. Financial information can be obtained by contacting RITA at 10107 Brecksville Road, Brecksville, Ohio 44141.

Note 12: Interfund Balances

Transfers

The transfers among Village funds were made to provide additional resources for current operations. Transfers made during the year ended December 31, 2024 were as follows:

<u>Transfer to</u>	<u>Transfer from</u>			<u>Total</u>
	<u>General</u>	<u>Debt Service</u>	<u>Capital Projects</u>	
Special Revenue	\$ 215,000	\$ -	\$ -	\$ 215,000
Debt Service	355,100	1,600	431,000	787,700
Capital Projects	<u>732,600</u>	<u>-</u>	<u>1,391,500</u>	<u>2,124,100</u>
Total	<u>\$ 1,302,700</u>	<u>\$ 1,600</u>	<u>\$ 1,822,500</u>	<u>\$ 3,126,800</u>

During 2024, the Village made \$1,391,500 of transfers between various tax increment financing (TIF) sub-funds, within the capital projects fund. The transfers were made to consolidate monies into one sub-fund prior to making payments for goods or services on similar projects that were funded with more than one set of TIF monies. Due to the general nature of the various TIF agreements, the monies consolidated and expended were allowable under the various different agreements. These transactions are shown on the statements as part of transfers in and transfers out of the capital projects fund.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 13: Fund Balance

Included in fund balance are amounts the Village cannot spend, including the balance of unclaimed monies which cannot be spent for five years. Encumbrances are commitments related to unperformed contracts for goods or services. Encumbrance accounting is utilized to the extent necessary to assure effective budgetary control and accountability and to facilitate effective cash planning and control.

<u>Fund Balances</u>	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Custodial</u>	<u>Total</u>
Outstanding Encumbrances	10,074	22,706	-	268,594	-	301,374

The fund balance of special revenue funds is either restricted or committed. The fund balance of debt service funds and capital projects fund are restricted committed or assigned. These restricted, committed and assigned amounts in the special revenue, debt service and capital projects would include the outstanding encumbrances. In the general fund, outstanding encumbrances are considered assigned.

Note 14: Contingencies

The Village is at times party to various legal proceedings. Although management cannot presently determine the outcome of these proceedings, the Village's management is of the opinion that the ultimate outcome of such litigation will not have a material adverse effect on the Village's financial position.

Amounts grantor agencies pay to the Village are subject to audit and adjustments by the grantor. 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 15: Construction and Contractual Commitments

At year-end, the Village had outstanding encumbrances related to the capital projects of \$268,594.

Note 16: Miscellaneous Receipts

Miscellaneous receipts for the Capital Projects fund consist primarily of Payments in Lieu of Taxes.

**VILLAGE OF GLENWILLOW
CUYAHOGA COUNTY, OHIO**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2024**

Note 17: Prior Period Restatement

The Village contacted payees in regards to outstanding checks from a prior year and determined some checks should be voided and re-issued in the current year. In addition, it was also noted a payment was created in the system in error from a prior year. The determination had the following effect on the financial statement fund balance at January 1, 2024.

	<u>General</u>	<u>Capital Projects</u>	<u>Custodial</u>
December 31, 2023	3,397,882	1,525,722	25,175
Payment created in Error	3,940	-	-
Checks voided and re-issued	<u>710</u>	<u>1,635</u>	<u>300</u>
January 1, 2024 Restated	<u>3,402,532</u>	<u>1,527,357</u>	<u>25,475</u>

**Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other
Matters Based on an Audit of Financial Statements Performed in Accordance With
*Government Auditing Standards***

Village of Glenwillow
Cuyahoga County
29555 Pettibone Road
Glenwillow, OH 44139

To the Members of 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, the financial statements of the cash balances, receipts, and disbursements for each governmental fund type and the fiduciary fund type combined total of the Village of Glenwillow, Cuyahoga County, Ohio, as of and for the year ended December 31, 2024, and the related notes to the financial statements and have issued our report thereon dated July 16, 2025, wherein we noted the Village of Glenwillow followed financial reporting provisions Ohio Revised Code Section 117.38 and Ohio Administrative Code Section 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 of Glenwillow'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 of Glenwillow's internal control. Accordingly, we do not express an opinion on the effectiveness of the Village of Glenwillow'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 of Glenwillow'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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Village of Glenwillow'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 of Glenwillow

Cuyahoga County

Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters

Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

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 of Glenwillow'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 of Glenwillow's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Julian & Grube, Inc." The signature is written in a cursive style with a large, stylized 'J' at the beginning.

Julian & Grube, Inc.

July 16, 2025

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OHIO AUDITOR OF STATE KEITH FABER



VILLAGE OF GLENWILLOW

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 1/27/2026

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