



OHIO AUDITOR OF STATE  
**KEITH FABER**





**CUYAHOGA COUNTY  
DECEMBER 31, 2020**

**TABLE OF CONTENTS**

<b>TITLE</b>	<b>PAGE</b>
Prepared by Management:	
Schedule of Expenditures of Federal Awards .....	1
Notes to the Schedule of Expenditures of Federal Awards .....	9
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	11
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Federal Program and on Internal Control Over Compliance Required by the Uniform Guidance .....	13
Schedule of Findings and Questioned Costs .....	19
Prepared by Management:	
Summary Schedule of Prior Audit Findings and Questioned Costs .....	45
Corrective Action Plan .....	47
Attachment: Annual Comprehensive Financial Report	

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CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>EXECUTIVE OFFICE OF THE PRESIDENT</b>				
<i>Passed through the City of Shaker Heights, Ohio:</i>				
High Intensity Drug Trafficking Areas Program:				
High Intensity Drug Trafficking Area Program Task Force	95.001	N/A	-	6,879
Total CFDA # 95.001			-	6,879
<b>Total Executive Office of the President</b>			-	<b>6,879</b>
<b>SOCIAL SECURITY ADMINISTRATION</b>				
<i>Passed through the Ohio Department of Job and Family Services:</i>				
Disability Insurance/SSI Cluster:				
Social Security - Disability Insurance	96.001	N/A	-	318,842
Total CFDA # 96.001			-	318,842
Total Disability Insurance/SSI Cluster			-	318,842
<b>Total Social Security Administration</b>			-	<b>318,842</b>
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
<i>Passed through the Ohio Department of Education:</i>				
Child Nutrition Cluster:				
Non-Cash Assistance (Food Distribution):				
National School Lunch Program:				
National School Lunch Program	10.555	N/A	-	25,895
Total CFDA # 10.555			-	25,895
Subtotal Non-Cash Assistance			-	25,895
Cash Assistance:				
School Breakfast Program:				
COVID-19 School Breakfast Program	10.553	N/A	-	40,843
School Breakfast Program	10.553	N/A	-	39,715
Total CFDA # 10.553			-	80,558
National School Lunch Program:				
COVID-19 National School Lunch Program	10.555	N/A	-	72,522
National School Lunch Program	10.555	N/A	-	89,284
Total CFDA # 10.555			-	161,806
Subtotal Cash Assistance			-	242,364
Total Child Nutrition Cluster			-	268,259
<i>Passed through the Ohio Department of Job and Family Services:</i>				
SNAP Cluster:				
State Administrative Matching Grants for Supplemental Nutrition Assistance Program	10.561	G-2021-11-5915	-	15,357,365
Total CFDA # 10.561			-	15,357,365
Total SNAP Cluster			-	15,357,365
<b>Total U.S. Department of Agriculture</b>			-	<b>15,625,624</b>
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
<i>Direct Programs:</i>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:				
Cuyahoga County Jail Diversion	93.243		292,223	292,223
Human Trafficking Drug Court	93.243		-	278,738
Veterans Treatment Court 2018-23	93.243		-	377,824
MAT Drug Court Expansion	93.243		-	172,696
Total CFDA # 93.243			292,223	1,121,481
Assisted Outpatient Treatment Program:				
Cuyahoga County Assisted Outpatient Therapy Pilot Project	93.997		648,984	660,877
Total CFDA #93.997			648,984	660,877
<i>Passed through the Cuyahoga County Board of Health:</i>				
HIV Emergency Relief Project Grants:				
Ryan White (RW) Part A Program	93.914	N/A	-	2,048
Total CFDA # 93.914			-	2,048
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant (Title XX)	93.667	N/A	-	986,221
Total CFDA # 93.667			-	986,221

(Continued)

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<i>Passed through the Ohio Department of Developmental Disabilities: (Continued)</i>				
Medicaid Cluster:				
Medical Assistance Program:				
Waiver Administration	93.778	N/A	-	3,106,320
Total CFDA # 93.778			-	3,106,320
Total Medicaid Cluster			-	3,106,320
<i>Passed through Ohio Department of Health:</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
Tuberculosis Control Program	93.116	NU52PS004703	172,944	172,944
Total CFDA # 93.116			172,944	172,944
<i>Passed through Ohio Department of Job and Family Services:</i>				
MaryLee Allen Promoting Safe and Stable Families Program:				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	G-2021-11-5915	-	785,400
Total CFDA # 93.556			-	785,400
Temporary Assistance for Needy Families (TANF):				
CCMEP	93.558	G-2021-11-5915	-	5,391,134
Kinship Caregiver Program	93.558	G-2021-11-5915	-	1,559,128
TANF Independent Living	93.558	G-2021-11-5915	-	66,832
TANF Performance Incentives	93.558	G-2021-11-5915	-	778,264
Temporary Assistance for Needy Families	93.558	G-2021-11-5915	4,907,329	23,284,017
Total CFDA #93.558			4,907,329	31,079,375
Child Support Enforcement (Title IV-D):				
Families Forward Demonstration	93.563	G-2021-11-5915	-	231,996
Behavioral Interventions	93.563	G-2021-11-5915	-	18,958
Child Support Awareness	93.563	G-2021-11-5915	-	850
Child Support Training	93.563	G-2021-11-5915	-	4,075
Federal Child Support/State Match	93.563	G-2021-11-5915	-	18,279,992
Federal Incentives	93.563	G-2021-11-5915	-	3,625,292
Total CFDA # 93.563			-	22,161,163
Child Support Enforcement Research (Title IV-D):				
Behavioral Interventions	93.564	G-2021-11-5915	-	9,766
Total CFDA # 93.564			-	9,766
CCDF Cluster:				
Child Care Development Block Grant	93.575	G-2021-11-5915	-	1,077,069
Total CFDA # 93.575			-	1,077,069
Total CCDF Cluster			-	1,077,069
Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B):				
Regional Training Centers	93.645	G-2021-11-5915	-	89,109
Title IV-B Allocation	93.645	G-2021-11-5915	-	583,726
Total CFDA # 93.645			-	672,835
Foster Care (Title IV-E):				
Foster Care Maintenance (FCM) and Purchased Administration (HHS)	93.658	G-2021-11-5915	-	26,277,908
Regional Training Centers (HHS)	93.658	G-2021-11-5915	-	201,855
Foster Care Maintenance (FCM) and Purchased Administration (JC)	93.658	G-2021-06-0052	-	365,074
Administration (JC)	93.658	G-2021-06-0052	-	152,063
Total CFDA # 93.658			-	26,996,900
Adoption Assistance (Title IV-E):				
Administrative and Training	93.659	G-2021-11-5915	-	11,480,248
Regional Training Centers	93.659	G-2021-11-5915	-	97,257
Total CFDA # 93.659			-	11,577,505
Social Services Block Grant:				
Regional Training Centers	93.667	G-2021-11-5915	-	777
Social Services Block Grant (Title XX)	93.667	G-2021-11-5915	-	8,081,350
Total CFDA # 93.667			-	8,082,127
John H. Chafee Foster Care Program for Successful Transition to Adulthood:				
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	G-2021-11-5915	-	346,752
Total CFDA 93.674			-	346,752
Medicaid Cluster:				
Medical Assistance Program:				
Medicaid	93.778	G-2021-11-5915	-	15,049,017
Regional Training Centers	93.778	G-2021-11-5915	-	1,544
Total CFDA # 93.778			-	15,050,561
Total Medicaid Cluster			-	15,050,561

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CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
<i>Passed through Ohio Department of Job and Family Services: (Continued)</i>				
Opioid STR:				
State Opioid Response (SOR)	93.788	G-2021-15-0012	-	12,683
Total CFDA # 93.788			-	12,683
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>				
Projects for Assistance in Transition from Homelessness (PATH):				
PATH	93.150	N/A	342,723	342,723
Total CFDA # 93.150			342,723	342,723
Social Services Block Grant:				
Title XX (1/1/20- 6/30/20)	93.667	MH20	422,420	422,420
Title XX (7/1/20 - 12/31/20)	93.667	MH21	616,596	616,596
Total CFDA # 93.667			1,039,016	1,039,016
Opioid STR:				
State Opioid Response (SOR)	93.788	Multiple	3,663,144	3,663,144
Total CFDA # 93.788			3,663,144	3,663,144
Block Grants for Community Mental Health Services:				
Block Grant Funding (01/01/20 - 06/30/20)	93.958	MH20	-	419,907
Block Grant Funding (07/01/20 - 12/31/20)	93.958	MH21	-	419,907
Total CFDA 93.958			-	839,814
Block Grants for Prevention and Treatment of Substance Abuse:				
Pass Through Contracts - TASC	93.959	Multiple	1,147,260	1,147,260
Pass Through Contracts - Women's Network	93.959	Multiple	1,156,110	1,156,110
Per Capita Prevention	93.959	Multiple	-	1,362,270
Youth-Led Prevention	93.959	Multiple	20,601	20,601
Systems of Care - Youth Aftercare Programs	93.959	Multiple	228,057	228,057
Community Investments	93.959	4221C-Community Investments	-	3,509,071
COVID-19 Emergency Funds	93.959	4221C-Demonstration Grants	156,468	156,468
Total CFDA 93.959			2,708,496	7,579,837
<i>Passed through the Ohio Development Services Agency:</i>				
Block Grants for Community Mental Health Services:				
Supportive Housing Program	93.958	Fed-3A90 - 336614-4221R	85,000	85,000
Total CFDA 93.958			85,000	85,000
<i>Passed through the University of Maryland:</i>				
MaryLee Allen Promoting Safe and Stable Families Program:				
LGBTQ Children & Youth in Foster Care	93.556	90CW1145-02	276,471	316,861
Total CFDA # 93.556			276,471	316,861
<i>Passed through the Western Reserve Area Agency on Aging:</i>				
Aging Cluster:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers:				
Older Americans Act (OAA) / Senior Community Services	93.044	N/A	-	68,138
Total CFDA 93.044			-	68,138
Total Aging Cluster			-	68,138
Medicare Enrollment Assistance Program:				
MIPPA Medicare Savings Program	93.071	N/A	-	19,775
Total CFDA 93.071			-	19,775
Low-Income Home Energy Assistance:				
Home Weatherization Assistance Program	93.568	N/A	-	20,105
Total CFDA 93.568			-	20,105
<b>Total U.S. Department of Health and Human Services</b>			<b>14,136,330</b>	<b>137,876,440</b>

(Continued)

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>				
<i>Passed through the Ohio Department of Public Safety:</i>				
Emergency Management Performance Grants:				
Emergency Management Grant FY 2019	97.042	DPSFE247	-	123,098
Emergency Management Performance Grant FY 2020	97.042	DPSFE258	-	101,785
Total CFDA # 97.042			-	224,883
Homeland Security Grant Program:				
State Homeland Security Program - Law Enforcement 16-19	97.067	DPSFE222	-	120,357
State Homeland Security Program - Law Enforcement 17-20	97.067	DPSFE231	-	86,545
State Homeland Security Program - Law Enforcement 18-21	97.067	DPSFE240	-	89,724
State Homeland Security Program - Law Enforcement 19-22	97.067	DPSFE245	-	28,244
Urban Area Security Initiative Program 16-19	97.067	DPSFE223	-	642,876
Urban Area Security Initiative Program 17-20	97.067	DPSFE231	-	563,870
State Homeland Security Program 16-19	97.067	DPSFE222	-	54,707
State Homeland Security Program 17-20	97.067	DPSFE231	-	170,079
State Homeland Security Program 18-21	97.067	DPSFE240	-	37,144
Operation Stonegarden FY16	97.067	DPSFE224	55,926	55,926
Operation Stonegarden FY17	97.067	DPSFE233	43,236	153,306
Operation Stonegarden FY18	97.067	DPSFE	-	20,928
Operation Stonegarden FY19	97.067	DPSFE246	-	152
Total CFDA # 97.067			99,162	2,023,858
<b>Total U.S. Department of Homeland Security</b>			<b>99,162</b>	<b>2,248,741</b>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Direct Programs:</i>				
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants:				
2016 CDBG Admin Operations	14.218		43,444	43,444
2016 CDBG Non-Admin Operations	14.218		-	42,662
2016 CDBG Project Plan	14.218		63,999	67,751
2017 CDBG Non-Admin Operations	14.218		-	12,475
2017 CDBG Project Plan	14.218		70,623	89,505
2018 CDBG Admin Operations	14.218		10,200	64,741
2018 CDBG Non-Admin Operations	14.218		-	(55,408)
2018 CDBG Project Plan	14.218		-	69,720
COVID-19 2020 CDBG CARES Act	14.218		1,206,500	1,206,500
2020 CDBG Project Plan	14.218		600,000	600,000
2019 CDBG Admin Operations	14.218		-	350,925
2019 CDBG Non-Admin Operations	14.218		-	362,405
2019 CDBG Project Plan	14.218		-	2,455
Total CFDA # 14.218			1,994,766	2,857,175
Total CDBG-Entitlement Grants Cluster			1,994,766	2,857,175
Emergency Solutions Grant Program:				
2018 Emergency Solutions Grant	14.231		115,648	117,465
COVID-19 2020 Emergency Solutions Grant - CARES Act	14.231		601,890	601,890
2019 Emergency Solutions Grant	14.231		286,737	290,203
Total CFDA # 14.231			1,004,275	1,009,558
Home Investment Partnerships Program (HOME):				
2018 HOME Admin Operations	14.239		-	63,979
2018 HOME Project Plan	14.239		450,000	450,000
2015 HOME Project Plan	14.239		15,710	15,710
2016 HOME Admin Operations	14.239		33,099	33,099
2016 HOME Project Plan	14.239		2,738	2,738
2017 HOME Admin Operations	14.239		-	2,228
2017 HOME Project Plan	14.239		226,128	226,128
Total CFDA # 14.239			727,675	793,882
Continuum of Care Program:				
FFY 2018 RRH for Families	14.267		260,276	260,276
FFY 2019 RRH for Families	14.267		222,634	222,634
FFY 2016 Continuum of Care Planning	14.267		49,208	49,208
FFY 2018 Continuum of Care Planning	14.267		193,121	193,121
FFY 2018 RRH for Single Adults and Youth	14.267		732,508	732,508
FFY 2018 RRH for Single Men	14.267		456,565	456,565
FFY 2018 Coordinated Entry	14.267		131,863	131,863
FFY 2019 Coordinated Entry	14.267		177,178	177,178
Total CFDA # 14.267			2,223,353	2,223,353
<i>Passed through the City of Cleveland, Ohio:</i>				
Emergency Solutions Grant Program:				
Emergency Solutions Grant - Cleveland 2019-20	14.231	N/A	658,770	658,770
Total CFDA # 14.231			658,770	658,770

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CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</b>				
<i>Passed through the Cuyahoga County Board of Health:</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing: Lead Hazard Control Grant 2018-21 Total CFDA # 14.900	14.900	N/A	- -	83,807 83,807
<b>Total U.S. Department of Housing and Urban Development</b>			<b>6,608,839</b>	<b>7,626,545</b>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Direct Programs:</i>				
Coronavirus Emergency Supplemental Funding Program: COVID-19 FFY 2020 Coronavirus Emergency Supplemental Funding Grant Total CFDA # 16.034	16.034		- -	36,877 36,877
Services for Trafficking Victims: 2020 Human Trafficking Grant Total CFDA # 16.320	16.320		- -	10,079 10,079
Missing Children's Assistance: Ohio ICAC Task Force Total CFDA # 16.543	16.543		- -	435,152 435,152
Drug Court Discretionary Grant Program: Cuyahoga County Juvenile Drug Treatment Court Total CFDA # 16.585	16.585		3,158 3,158	61,908 61,908
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program: Implementing Domestic Violence High Risk Team in City of Cleveland Cuyahoga County Domestic Violence Homicide Prevention: Implementing a High Risk Team Advancing Cuyahoga County's Domestic Violence Framework Total CFDA # 16.590	16.590 16.590 16.590		8,734 226,124 -	8,734 226,124 34,281
			234,858	269,139
DNA Backlog Reduction Program: DNA Capacity Area 5 2019-21 DNA Capacity Area 1 2019-21 DNA Backlog Reduction 2020-21 DNA Backlog Reduction 2019-20 Total CFDA # 16.741	16.741 16.741 16.741 16.741		- - - -	161,577 64,186 146,114 22,687
			-	394,564
Support for Adam Walsh Act Implementation Grant Program: Cuyahoga County Sheriff's Department: An Enhancement to Sex Offender Address Verification Total CFDA # 16.750	16.750		- -	149,606 149,606
Harold Rogers Prescription Drug Monitoring Program: Northern District of Ohio Opioid Data Sharing Action Plan Total CFDA # 16.754	16.754		223,355 223,355	223,355 223,355
Second Chance Act Reentry Initiative: Crisis Intervention/Behavioral Health Specialist Innovation in Reentry Initiative Cuyahoga County High Risk Domestic Violence Court Total CFDA # 16.812	16.812 16.812 16.812		- - -	26,250 230,539 200
			-	256,989
Smart Prosecution Initiative: Innovative Prosecution Program FFY 2019 Total CFDA # 16.825	16.825		33,825 33,825	140,797 140,797
National Sexual Assault Kit Initiative: 2016-19 SAKI DNA Collection 2016-19 SAKI Capacity Building 2018-21 Cuyahoga County Sexual Assault Kit Initiative 2019-22 SAKI Unsubmitted SAKs 2019-22 SAKI DNA Collection Total CFDA # 16.833	16.833 16.833 16.833 16.833 16.833		1,670 32,100 139,625 68,959 53,068	33,632 43,929 898,716 154,494 275,789
			295,422	1,406,560
Equitable Sharing Program: Equitable Sharing (DOJ) - Sheriff Total CFDA # 16.922	16.922		- -	220,675 220,675
<i>Passed through the Office of the Ohio Attorney General:</i>				
Crime Victim Assistance: Safe Harbor Human Trafficking Defending Childhood Initiative Intake and Assessment Project 2019-20 Felony Coordinator Program 2019-20 Defending Childhood Initiative Intake and Assessment Project 2020-21 Total CFDA # 16.575	16.575 16.575 16.575 16.575	N/A 2020-VOCA-132920434 2020-VOCA-132920434 2021-VOCA-133916728	128,747 269,349 - -	189,223 280,806 132,008 3,500
			398,096	605,537

(Continued)

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF JUSTICE (Continued)</b>				
<i>Passed through the Ohio Department of Public Safety:</i>				
Violence Against Women Formula Grants:				
VAWA Administration Grant CY 2019	16.588	2018-WF-ADM-8668	-	5,908
VAWA Block Grant CY 2019	16.588	2018-WF-RPU-0768	71,142	71,142
VAWA Block Grant CY 2020	16.588	2019-WF-RPU-0768	425,456	425,456
VAWA Administration Grant CY 2020	16.588	2019-WF-ADM-8668	-	22,638
Total CFDA # 16.588			<u>496,598</u>	<u>525,144</u>
Edward Byrne Memorial Justice Assistance Grant Program:				
Dedicated Child Victim Supervisor/Prosecution Team, Year 2	16.738	2019-JG-D01-6989	-	21,934
Total CFDA # 16.738			<u>-</u>	<u>21,934</u>
Paul Coverdell Forensic Sciences Improvement Grant Program:				
Coverdell Forensic Sciences Improvement Grant FFY 2018	16.742	2018-PC-NFS-7807	-	17,877
Coverdell Forensic Sciences Improvement Grant FFY 2019	16.742	2019-PC-NFS-7807	-	13,062
Total CFDA # 16.742			<u>-</u>	<u>30,939</u>
<i>Passed through the Ohio Department of Youth Services:</i>				
Juvenile Justice and Delinquency Prevention:				
JJDP Administration 2018-20	16.540	2017-JJ-DMC-0320	-	2,108
JJDP Block Grant 2018-20	16.540	2018-JJ-RPU-0795	39,078	39,078
JJDP Administration 2019-20	16.540	2019-JJ-RPU-0320	-	10,000
JJDP Block Grant 2019-21	16.540	2019-JJ-RPU-0795	28,501	28,501
Total CFDA # 16.540			<u>67,579</u>	<u>79,687</u>
<b>Total U.S. Department of Justice</b>			<b><u>1,752,891</u></b>	<b><u>4,868,942</u></b>
<b>U.S. DEPARTMENT OF LABOR</b>				
<i>Passed through the Ohio Department of Job and Family Services:</i>				
Employment Service Cluster:				
Employment Service/Wagner-Peyser Funded Activities:				
OMJ Wagner-Peyser	17.207	G-2021-15-0012	-	158,505
Total CFDA 17.207			<u>-</u>	<u>158,505</u>
Total Employment Service Cluster			<u>-</u>	<u>158,505</u>
Trade Adjustment Assistance:				
OMJ Trade	17.245	G-2021-15-0012	-	28,139
Total CFDA # 17.245			<u>-</u>	<u>28,139</u>
WIOA Cluster:				
WIOA Adult Program:				
Adult Program	17.258	G-2021-15-0012	1,637,703	2,526,507
Adult Administration	17.258	G-2021-15-0012	15,128	351,235
OMJ Center Resource Sharing	17.258	G-2021-15-0012	-	3,954
Total CFDA # 17.258			<u>1,652,831</u>	<u>2,881,696</u>
WIOA Youth Activities:				
CCMEP WIOA Youth Admin	17.259	G-2021-15-0012	-	318,538
CCMEP WIOA Youth Program	17.259	G-2021-15-0012	3,681,243	4,176,097
Supplemental CCMEP WIOA Youth Admin	17.259	G-2021-15-0012	-	1,432
Supplemental CCMEP WIOA Youth Program	17.259	G-2021-15-0012	-	12,884
Total CFDA # 17.259			<u>3,681,243</u>	<u>4,508,951</u>
WIOA Dislocated Worker Formula Grants:				
WIOA Dislocated Worker Program	17.278	G-2021-15-0012	1,921,766	2,897,071
WIOA Dislocated Worker Admin	17.278	G-2021-15-0012	-	240,214
OMJ Center Resource Sharing	17.278	G-2021-15-0012	-	6,959
Rapid Response	17.278	G-2021-15-0012	-	171,742
Business Resource Network	17.278	G-2021-15-0012	1,689	16,849
Total CFDA # 17.278			<u>1,923,455</u>	<u>3,332,835</u>
Total WIOA Cluster			<u>7,257,529</u>	<u>10,723,482</u>
WIOA National Dislocated Worker Grants / WIA National Emergency Grants:				
NDWG-Opioids #3 Program	17.277	G-2021-15-0012	260,580	543,953
Total CFDA # 17.277			<u>260,580</u>	<u>543,953</u>
<i>Passed through PARTNER4WORK:</i>				
WIOA National Dislocated Worker Grants / WIA National Emergency Grants:				
P4W-Midwest Urban Strategy Grant	17.277	PY18P4W1434.0	-	434,750
Total CFDA # 17.277			<u>-</u>	<u>434,750</u>
<b>Total U.S. Department of Labor</b>			<b><u>7,518,109</u></b>	<b><u>11,888,829</u></b>

(Continued)

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. DEPARTMENT OF THE TREASURY</b>				
<i>Direct Programs:</i>				
Equitable Sharing:				
Equitable Sharing Program	21.016		-	29,493
Total CFDA # 21.016			-	29,493
Coronavirus Relief Fund:				
COVID-19 Coronavirus Relief Fund	21.019		30,042,704	178,106,209
Total CFDA # 21.019			30,042,704	178,106,209
<i>Passed through the Supreme Court of Ohio:</i>				
Coronavirus Relief Fund:				
COVID-19 Remote Technology Grant 2020	21.019	Remote Technology Grant #20-RTG-0100	-	22,344
COVID-19 Remote Technology Grant 2020	21.019	Remote Technology Grant #20-RTG-0100	-	96,117
Total CFDA # 21.019			-	118,461
<b>Total U.S. Department of the Treasury</b>			<b>30,042,704</b>	<b>178,254,163</b>
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Direct Programs:</i>				
Airport Improvement Program:				
Misc. County Airport Projects	20.106		-	49,247
Airport Phase 3 and Phase 4	20.106		-	75,815
Total CFDA # 20.106			-	125,062
<i>Passed through the Northeast Ohio Areawide Coordinating Agency:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction:				
TLCI Community Confluence 2019	20.205	PID 109651	-	54,600
Total CFDA # 20.205			-	54,600
Total Highway Planning and Construction Cluster			-	54,600
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction:				
ODOT - LPA/Bagley-Pleasant Valley - Construction	20.205	PID 10900	-	-
ODOT - LPA/Brainard Road	20.205	PID 105715	-	1,743,047
ODOT - LPA/Cedar Road	20.205	PID 100251	-	553,207
ODOT - LPA/Highland Road Bridges	20.205	PID 89039	-	-
ODOT - LPA/Memphis Rd Bridge	20.205	PID 104509	-	645,917
ODOT - LPA/Ridge Road	20.205	PID 105717	-	1,222,302
ODOT - LPA/Royalton Road - Construction	20.205	PID 80961	-	2,348,691
ODOT - LPA/Royalton Road - Design	20.205	PID 80961	-	892
ODOT - LPA/Towpath Trail Project - Stage 1 - Construction	20.205	PID 80997	-	228,650
ODOT - LPA/Towpath Trail Project - Stage 1 - Design	20.205	PID 80997	-	6,169
ODOT - LPA/Towpath Trail Project - Stage 3 - Design	20.205	PID 84112	-	13,814
ODOT - LPA/Towpath Trail Project - Stage 4 - Construction	20.205	PID 87075	-	5,416,305
ODOT - LPA/W. 130th Street - Bagley to Snow	20.205	PID 105720	-	1,418,399
ODOT - LPA/Warrensville Center Road - North of Rockside Road to I-480	20.205	PID 105722	-	-
Total CFDA # 20.205			-	13,597,393
Total Highway Planning and Construction Cluster			-	13,597,393
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
State and Community Highway Safety:				
STEP - High Visibility 2018	20.600	IDEP/STEP-2018-00101	-	27,059
STEP - High Visibility 2019	20.600	IDEP/STEP-2019-Cuyahoga Co. Sheriff's Depart-00013	-	1,140
STEP - High Visibility 2020	20.600	IDEP/STEP-2020-Cuyahoga Co. Sheriff's De-00046	-	29,953
Total CFDA # 20.600			-	58,152
National Priority Safety Programs:				
Drugged Driving Enforcement Program 2018-19	20.616	DDEP-2019-Cuyahoga Co Sheriff's De-00024	-	1,348
Drugged Driving Enforcement Program 2019-20	20.616	DDEP-2020-Cuyahoga Co. Sheriff's De-00044	-	4,086
Total CFDA # 20.616			-	5,434
Total Highway Safety Cluster			-	63,586
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:				
IDEP - High Visibility 2018	20.608	IDEP/STEP-2018-00101	-	40,432
IDEP - High Visibility 2019	20.608	IDEP/STEP-2019-Cuyahoga Co. Sheriff's Depart-00013	-	1,770
IDEP - High Visibility 2020	20.608	IDEP/STEP-2020-Cuyahoga Co. Sheriff's De-00046	-	43,776
Total CFDA # 20.608			-	85,978
Interagency Hazardous Materials Public Sector Training and Planning Grants:				
Hazardous Materials Emergency Preparation Grant FY 2019	20.703	DPSFE251	-	5,897
Total CFDA # 20.703			-	5,897
<b>Total U.S. Department of Transportation</b>			<b>-</b>	<b>13,932,516</b>

(Continued)

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal CFDA Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
<i>Passed through the Office of the Ohio Secretary of State:</i>				
Help America Vote Act (HAVA) Election Security Grants:				
COVID-19 CARES Act Funds - Election Administration Preparedness	90.404	2020-11	-	827,318
Elections Security Grant	90.404	2019-08	-	4,104
Total CFDA # 90.404			-	831,422
<b>Total U.S. Election Assistance Commission</b>			-	<b>831,422</b>
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
<i>Direct Programs:</i>				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements:				
Brownfield CAI Hazardous Substances Assessment 2015-18	66.818		-	7,804
Brownfield CAI Petroleum Products Assessment 2015-18	66.818		-	315
US EPA 2008 Brownfield Revolving Loan Fund (RLF)	66.818		-	1,375
Total CFDA # 66.818			-	9,494
<b>Total U.S. Environmental Protection Agency</b>			-	<b>9,494</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>			<b>60,158,035</b>	<b>373,488,437</b>

The accompanying notes are an integral part of this schedule

**CUYAHOGA COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**2 CFR 200.510(b)(6)**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE A – BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Cuyahoga County (the County's) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

**NOTE C – INDIRECT COST RATE**

The County has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**NOTE D – CFDA NUMBERS**

Each program included in the Catalog of Federal Domestic Assistance ("CFDA") is assigned a five-digit program identification number ("CFDA number"), the first two digits designating federal agency and the last three digits designating federal assistance program within the federal agency. The CFDA number is reflected in the Schedule. Federal assistance programs and awards which have not been assigned a CFDA number, but have a grant award or agreement number, are assigned a five-digit code consisting of the first two digits indicating federal agency and the last three digits all letter x's. Where no CFDA number has been identified and no award or agreement number was identifiable, a five-digit code consisting of two digits indicating federal agency followed by three x's, is displayed on the Schedule.

**NOTE E – SUBRECIPIENTS**

The County passes certain federal awards received from the U.S. Department of Health and Human Services, Ohio Department of Health, Ohio Department of Mental Health and Addiction Services, Ohio Development Services Agency, University of Maryland, U.S. Department of Housing and Urban Development, City of Cleveland, Ohio, U.S. Department of Justice, Ohio Attorney General's Office, Ohio Department of Public Safety, Ohio Department of Youth Services, Ohio Department of Job and Family Services, and the U.S. Department of the Treasury through to other governments or not-for-profit agencies (subrecipients). As Note B describes the County reports expenditures of Federal awards to subrecipients when paid in cash.

As a subrecipient, the County has certain compliance responsibilities, such as monitoring its subrecipients to help assure they use these subawards as authorized by laws, regulations, and the provisions of contracts or grant agreements, and that subrecipients achieve the award's performance goals.

**CUYAHOGA COUNTY, OHIO**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**2 CFR 200.510(b)(6)**  
**FOR THE YEAR ENDED DECEMBER 31, 2020**

**NOTE F – CHILD NUTRITION CLUSTER**

The County commingles cash receipts from the U.S. Department of Agriculture with similar State grants. When reporting expenditures on this Schedule, the County assumes it expends federal monies first.

**NOTE G – FOOD DONATION PROGRAM**

The County reports commodities consumed on the Schedule at the entitlement value. The County allocated donated food commodities to the respective program that benefitted from the use of those donated food commodities.

**NOTE H – MATCHING REQUIREMENTS**

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

**NOTE I – DISCRETELY PRESENTED COMPONENT UNITS**

The accompanying Schedule does not include Federal assistance, if any, provided to the County's discretely presented component units.

# OHIO AUDITOR OF STATE KEITH FABER



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

Cuyahoga County  
2079 East Ninth Street  
Cleveland, Ohio 44115

To Armond Budish, Cuyahoga County Executive and Members of County Council:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio, (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 17, 2021, wherein we noted the financial impact of Covid-19 and the continuing emergency measures may impact subsequent periods of the County. Our report refers to other auditors who audited the financial statements of the MetroHealth System, as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that those auditors separately reported.

### ***Internal Control Over Financial Reporting***

As part of our financial statement audit, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures appropriate in the circumstances to the extent necessary to support our opinions on the financial statements, but not to the extent necessary to opine on the effectiveness of the County's internal control. Accordingly, we have not opined on it.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of the County's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Therefore, unidentified material weaknesses or significant deficiencies may exist. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs that we consider a significant deficiency. We consider finding 2020-001 to be a significant deficiency.

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***Compliance and Other Matters***

As part of reasonably assuring whether the County's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the financial statements. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

***Purpose of this Report***

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

December 17, 2021



# OHIO AUDITOR OF STATE KEITH FABER



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

Cuyahoga County  
2079 East Ninth Street  
Cleveland, Ohio 44115

To Armond Budish, Cuyahoga County Executive and Members of Council:

### ***Report on Compliance for Each Major Federal Program***

We have audited Cuyahoga County's (the County) compliance with the applicable requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could directly and materially affect Cuyahoga County's major federal programs for the year ended December 31, 2020. The *Summary of Auditor's Results* in the accompanying schedule of findings and questioned costs identifies the County's major federal programs.

The County's basic financial statements include the operations of MetroHealth System, which had expenditures of federal awards which are not included in the County's Schedule of Expenditures of Federal Awards during the year ended December 31, 2020. Our audit, described below, did not include the operations of the MetroHealth System because it is legally separate from the primary government this report addresses and because the MetroHealth System engaged another auditor to audit its Federal award programs in accordance with the Uniform Guidance.

### ***Management's Responsibility***

The County's Management is responsible for complying with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditor's Responsibility***

Our responsibility is to opine on the County's compliance for each of the County's major federal programs based on our audit of the applicable compliance requirements referred to above. Our compliance audit followed auditing standards generally accepted in the United States of America; the standards for financial audits included in the Comptroller General of the United States' *Government Auditing Standards*; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). These standards and the Uniform Guidance require us to plan and perform the audit to reasonably assure whether noncompliance with the applicable compliance requirements referred to above that could directly and materially affect a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe our audit provides a reasonable basis for our compliance opinion on the County's major programs. However, our audit does not provide a legal determination of the County's compliance.

**Basis for Qualified Opinion on State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF) (Title IV-A), Medical Assistance Program (Medicaid, Title XIX), Social Services Block Grant (SSBG) (Title XX), Child Care and Development Block Grant (CCDBG), Opioid State Targeted Response, Adoption Assistance (Title IV-E), Foster Care (Title IV-E) and Child Support Enforcement (Title IV-D).**

As described in findings 2020-002 through 2020-006 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the following:

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2020-002	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Activities Allowed / Unallowed Allowable Cost Principles
	93.558	Temporary Assistance for Needy Families (TANF) (Title IV-A)	
	93.778	Medical Assistance Program (Medicaid, Title XIX)	
	93.667	Social Services Block Grant (SSBG) (Title XX)	
	93.575	Child Care and Development Block Grant (CCDBG)	
	93.563	Child Support Enforcement (Title IV-D)	
	93.659	Adoption Assistance (Title IV-E)	
93.658	Foster Care (Title IV-E)		
2020-003	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Allowable Cost Principles
	93.558	Temporary Assistance for Needy Families (TANF) (Title IV-A)	
	93.778	Medical Assistance Program (Medicaid, Title XIX)	
	93.667	Social Services Block Grant (SSBG) (Title XX)	
	93.575	Child Care and Development Block Grant (CCDBG)	
	93.563	Child Support Enforcement (Title IV-D)	
	93.659	Adoption Assistance (Title IV-E)	
93.658	Foster Care (Title IV-E)		
2020-004	10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	Activities Allowed / Unallowed Allowable Cost Principles
	93.558	Temporary Assistance for Needy Families (TANF) (Title IV-A)	
	93.778	Medical Assistance Program (Medicaid, Title XIX)	
	93.667	Social Services Block Grant (SSBG) (Title XX)	
	93.575	Child Care and Development Block Grant (CCDBG)	
	93.563	Child Support Enforcement (Title IV-D)	
	93.659	Adoption Assistance (Title IV-E)	
93.658	Foster Care (Title IV-E)		

Finding #	CFDA #	Program (or Cluster) Name	Compliance Requirement
2020-005	93.788	Opioid State Targeted Response	Procurement and Suspension and Debarment
2020-006	93.667	Social Services Block Grant (SSBG) (Title XX)	Subrecipient Monitoring

Compliance with these requirements is necessary, in our opinion, for the County to comply with the requirements applicable to these programs.

***Qualified Opinion on State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF) (Title IV-A), Medical Assistance Program (Medicaid, Title XIX), Social Services Block Grant (SSBG) (Title XX), Child Care and Development Block Grant (CCDBG), Opioid State Targeted Response, Adoption Assistance (Title IV-E), Foster Care (Title IV-E) and Child Support Enforcement (Title IV-D) .***

In our opinion, except for the noncompliance described in the *Basis for Qualified Opinion on State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF) (Title IV-A), Medical Assistance Program (Medicaid, Title XIX), Social Services Block Grant (SSBG) (Title XX), Child Care and Development Block Grant (CCDBG), Opioid State Targeted Response, Adoption Assistance (Title IV-E), Foster Care (Title IV-E) and Child Support Enforcement (Title IV-D)* paragraph, the County complied, in all material respects, with the requirements referred to above that could directly and materially affect its *Supplemental Nutrition Assistance Program (SNAP), Temporary Assistance for Needy Families (TANF) (Title IV-A), Medical Assistance Program (Medicaid, Title XIX), Social Services Block Grant (SSBG) (Title XX), Child Care and Development Block Grant (CCDBG), Opioid State Targeted Response, Adoption Assistance (Title IV-E), Foster Care (Title IV-E) and Child Support Enforcement (Title IV-D)* for the year ended December 31, 2020.

***Unmodified Opinion on the Other Major Federal Programs***

In our opinion, Cuyahoga County complied in all material respects with the requirements referred to above that could directly and materially affect its other major federal programs identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings and questioned costs for the year ended December 31, 2020.

***Other Matters***

The County's responses to our noncompliance findings are described in the accompanying schedule of findings and questioned costs and corrective action plan. We did not subject the County's responses to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

**Report on Internal Control Over Compliance**

The County's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered the County's internal control over compliance with the applicable requirements that could directly and materially affect a major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. Therefore, we cannot assure we have identified all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. However, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses, described in the accompanying schedule of findings and questioned costs as items 2020-002 through 2020-009.

The County's responses to our internal control over compliance findings are described in the accompanying schedule of findings and questioned costs and corrective action plan. We did not subject the County's responses to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

This report only describes the scope of our tests of internal control over compliance and the results of this testing based on the Uniform Guidance requirements. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have also audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely-presented component units, each major fund and the aggregate remaining fund information of Cuyahoga County (the County) as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our unmodified report thereon dated December 17, 2021, wherein we noted the financial impact of Covid-19 and the continuing emergency measures may impact subsequent periods of the County. Additionally, our report refers to other auditors that audited the financial statements of the MetroHealth System, as described in our report on the County's financial statement. We conducted our audit to opine on the County's financial statements as a whole. The accompanying schedule of expenditures of federal awards presents additional analysis required by the Uniform Guidance and is not a required part of the basic financial statements. The schedule is management's responsibility, and was derived from and relates directly to the underlying accounting and other records management used to prepare the basic financial statements. We subjected this schedule to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this schedule directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, this schedule is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole



Keith Faber  
Auditor of State  
Columbus, Ohio

December 17, 2021

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**CUYAHOGA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2020**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unmodified
<b>(d)(1)(ii)</b>	<b>Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?</b>	Yes
<b>(d)(1)(iii)</b>	<b>Was there any reported material noncompliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material weaknesses in internal control reported for major federal programs?</b>	Yes
<b>(d)(1)(iv)</b>	<b>Were there any significant deficiencies in internal control reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unmodified: Coronavirus Relief Fund - CFDA# 21.019 Workforce Innovation and Opportunity Act (WIOA) Cluster Qualified- All other programs
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under 2 CFR § 200.516(a)?</b>	Yes

**CUYAHOGA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2020**  
**(CONTINUED)**

**1. SUMMARY OF AUDITOR'S RESULTS**

<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - CFDA #10.561 Workforce Innovation and Opportunity Act (WIOA) Cluster Coronavirus Relief Fund - CFDA #21.019 Temporary Assistance for Needy Families (TANF) (Title IV-A) - CFDA #93.558 Child Support Enforcement - CFDA (Title IV-D) #93.563 Child Care and Development Block Grant (CCDBG) - CFDA #93.575 Foster Care - CFDA #93.658 Adoption Assistance - CFDA #93.659 Social Services Block Grant (SSBG) (Title XX) - CFDA #93.667 Medical Assistance Program (Medicaid, Title XIX) - CFDA #93.778 Opioid State Targeted Response - CFDA #93.788
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 3,000,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee under 2 CFR § 200.520?</b>	No



**CUYAHOGA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2020**  
**(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**FINDING NUMBER 2020-001**

**Significant Deficiency – Unreconciled Book over Bank Balance**

Reconciliation of the County's bank accounts with its cash ledgers is a necessary control procedure to adequately safeguard cash and to provide an accurate financial picture of the County. A necessary step in internal control over financial reporting is to determine the accuracy of both the balance of the bank and the balance of "cash" in the accounting records. As part of the bank reconciliation, all differences between the balance appearing on the bank statements and the balance of cash according to the County's records should be accounted for.

During 2020 an adequate overall bank to book reconciliation was not performed. A review of the December 31, 2020 fiscal reconciliation disclosed the adjusted bank and investment balances total was \$1,140,109,680 and the adjusted book balance was \$1,142,173,114, for an unreconciled book over bank variance of \$2,063,434. Additionally, 3 out of 49 tested reconciling items could not be accurately supported, resulting in a net increase of \$9,830,211 to the adjusted book balance in the reconciliation. The revised adjusted book balance of \$1,152,003,325 resulted in a revised unreconciled book over bank variance of \$11,893,645. Further, the reconciliation included numerous known adjustments that were not posted. In addition, with the implementation of the new ERP system, reconciling items were system generated and manually posted to the year-end reconciliation. However, difficulties and delays occurred while trying to obtain explanations and/or support for testing of significant reconciling items. County staff had to investigate many of the reconciling items selected, to determine how they occurred and their effect on the reconciliation, prior to being able to provide support and/or explanations for audit.

These weaknesses may result in monies not being properly accounted for and may result in the possible misuse of public monies going undetected.

The County should perform a complete bank to book reconciliation, with all adjustments posted timely, that is reviewed and approved by the appropriate supervisors. The County should also continue to investigate the nature of the \$11,893,645 discrepancy between the adjusted bank and adjusted book balances as of December 31, 2020. In addition, the County should not rely solely on system generated reconciling items, as part of their monthly reconciliation process, without fully understanding their effect on the reconciliation. Investigation and research into the cause(s) of these reconciling items should help reduce the volume of these transactions going forward.

**Officials' Response**

The initial bank reconciliation provided to the Auditor of State, there was a \$2,106,355 unreconciled difference. During the audit it was discovered, there was a \$14M item noted as an "open" reconciling item. This item was a duplicate entry that had been corrected. The County is currently in the process of performing a validation of all monthly bank reconciliations for the calendar year 2020. Due to the number of transactions that need to be reviewed, the timing of the year end close and the continued testing of our new accounting system, this will require extra time to resolve.

**CUYAHOGA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2020**  
**(CONTINUED)**

<b>2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS</b>
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**Officials' Response (Continued)**

The County is developing new processes to perform a proof of cash to reconcile the book balances to the bank balances in the new accounting system. The County has also developed a new methodology for performing the bank reconciliation, which included creating new general ledger cash codes and segregating each of the bank accounts into individual reconciliations. The use of the new cash codes and separate reconciliations will help make the bank reconciliation process easier, more timely, and accurate.

The County has retained a consultant to assist with the issues with the cash treasury module of the new accounting system. With the assistance of the consultants, the ERP system should help minimize errors caused by the transferring of data between multiple cash systems and/or files. The personnel will be able to focus on investigating and researching items which should help to reduce the volume of reconciling items going forward.

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**1. SNAP, TANF, Medicaid, SSBG, CCDBG, Child Support Enforcement, Foster Care and Adoption Assistance- Costs Claimed to Incorrect Cost Pool**

<b>Finding Number:</b>	<b>2020-002</b>
<b>CFDA Number and Title:</b>	<b>CFDA #10.561- State Administrative Grants For the Supplemental Nutrition Assistance Program (SNAP) CFDA #93.558- Temporary Assistance for Needy Families (TANF) (Tile IV-A) CFDA # 93.778-Medical Assistance Program (Medicaid, Title XIX) CFDA #93.667- Social Services Block Grant (SSBG) CFDA #93.575- Child Care and Development Block Grant (CCDBG) CFDA #93.563-Child Support Enforcement CFDA #93.658- Foster Care CFDA #93.659- Adoption Assistance</b>
<b>Federal Award Identification Number / Year:</b>	<b>CFDA #10.561- 2020OH128Q7503/2020 CFDA #10.561- 2020OH102S2519/2020 CFDA #10.561- 2020OH102S2520/2020 CFDA #10.561- 2020OH102S2514/2020 CFDA #10.561- 2120OH128Q7503/2021 CFDA #10.561- 2120OH102S2519/2021 CFDA #10.561- 2120OH102S2520/2021 CFDA #10.561- 2120OH102S2514/2021 CFDA #93.558- 2011OHTANF/2020 CFDA #93.558- 2101OHTANF/2021 CFDA #93.778- 2005OHINCT/2020 CFDA #93.778- 2105OHINCT/2021 CFDA #93.667- 2001OHSOSR/2020 CFDA #93.667- 2101OHSOSR/2021 CFDA #93.575 - 2001OHCCDF/2020 CFDA #93.575 - 2101OHCCDF/2021 CFDA #93.563 - 2001OHCSSES/2020 CFDA #93.563 - 2101OHCSSED/2021 CFDA #93.659 - 2001OHADPT/2020 CFDA #93.659 - 2101OHADPT/2021 CFDA #93.658 - 2001OHFOST/2020 CFDA #93.658 - 2101OHFOST/2021</b>

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

<b>Federal Agency:</b>	<b>U.S. Department of Agriculture U.S. Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Activities Allowed or Unallowed Allowable Cost Principles</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Jobs and Family Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>Yes</b>
<b>Prior Audit Finding Number:</b>	<b>2019-002</b>

**Material Weakness and Noncompliance and Questioned Cost**

2 CFR § 200.400.1 gives regulatory effect to the Department of Agriculture for 2 CFR § 200.405 (a) which states, in part: “[a] cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.”

45 CFR § 75.405(a) states, in part: “[a] cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received.”

Ohio Admin. Code § 5101:9-1-04(B) “Shared administrative costs” states: “(1) Shared administrative costs are incurred for a common purpose benefiting more than one major function and are not readily assignable to specific programs or cost pools. (2) In a county department of job and family services (CDJFS) or a combined agency, staff are identified with one or more programs and the information is imported to the Ohio department of job and family services (ODJFS) via the county finance information system (CFIS Web).”

Ohio Admin. Code § 5101:9-1-04(C) states the following: “[a]dministrative costs associated with the major program area categories and ODJFS acknowledged CDJFS function or program cost category are grouped into cost pools. Cost pools are based on the program activity to which they relate. Expenditures reported through cost pools represent operating costs of the local agency. Administrative costs linked to direct casework activity are measured and allocated to various federal funding sources and programs through the random moment sample (RMS) time study.”

Ohio Admin. Code § 5101:9-1-04(C)(1)(a) defines “Income Maintenance (IM) administrative costs” as “costs that benefit one or more IM programs. The IM cost pool consists of costs relating to the administration of various IM programs and may include work activities under prevention, retention, and contingency (PRC), Ohio works first (OWF), or food assistance employment and training (FAET).”

**CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

Ohio Admin. Code § 5101:9-1-04(C)(2)(a) defines “Social service (SS) administrative costs” as “costs that benefit one or more SS programs. The SS cost pool consists of costs relating to the administration of various SS programs.”

Ohio Admin. Code § 5101:9-1-04(C)(4)(a) states "Child support (CS) administrative costs are all CS expenditures with the exception of direct Title IV-D or non-IV-D costs, shared costs, and countywide central service plan payments. The CS cost pool consists of costs relating to the administration of the CS program."

Due to a lack of internal controls over costs charged to each pool, a test of 46 expenditures totaling \$519,165 disclosed four instances totaling \$28,799, in which the non-payroll expenditures were charged to an improper cost pool in CFIS Web. These errors also resulted in questioned costs of \$28,799.

Failure to charge these costs to the appropriate cost pool resulted in the allocation of costs to non-benefiting programs, which subsequently resulted in the improper Federal reimbursement to these non-benefiting programs.

The County Department of Health and Human Services (HHS) should implement procedures to evaluate expenditures to determine which program(s) they benefit in order to charge the associated costs to the appropriate indirect cost pool in CFIS Web. Costs which benefit one program area of the department, such as Income Maintenance should be claimed to the cost pool associated with that program area. Costs which benefit multiple program areas, such as Income Maintenance, Social Services, and Child Support should be claimed to the Shared Cost Pool. Additionally, HHS should complete the necessary adjustment in CFIS Web to reclassify the aforementioned costs, and any similar ones, to the benefitting cost pool.

**Officials' Response**

Health and Human Services (HHS) has implemented procedures to evaluate expenditures to determine which program(s) they benefit in order to charge the associated costs to the appropriate indirect cost pool, in CFIS Web. HHS put all new codes in CFIS and reviewed the mapping codes. Costs which benefit multiple program areas are claimed to the Shared Cost Pool

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

2 CFR § 200.515

DECEMBER 31, 2020

(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**2. SNAP, TANF, Medicaid, SSBG, CCDBG, Child Support Enforcement, Adoption Assistance and Foster Care- Differences Between Cost Allocation Plan and Lawson Accounting System**

<b>Finding Number:</b>	<b>2020-003</b>
<b>CFDA Number and Title:</b>	<b>CFDA #10.561- State Administrative Grants For the Supplemental Nutrition Assistance Program (SNAP)</b> <b>CFDA #93.558- Temporary Assistance for Needy Families (TANF) (Title IV-A)</b> <b>CFDA # 93.778-Medical Assistance Program (Medicaid, Title XIX)</b> <b>CFDA #93.667- Social Services Block Grant (SSBG)</b> <b>CFDA #93.575- Child Care and Development Block Grant (CCDBG)</b> <b>CFDA #93.563-Child Support Enforcement</b> <b>CFDA #93.658- Foster Care</b> <b>CFDA #93.659- Adoption Assistance</b>
<b>Federal Award Identification Number / Year:</b>	<b>CFDA #10.561- 2020H128Q7503/2020</b> <b>CFDA #10.561- 2020H102S2519/2020</b> <b>CFDA #10.561- 2020H102S2520/2020</b> <b>CFDA #10.561- 2020H102S2514/2020</b> <b>CFDA #10.561- 2120H128Q7503/2021</b> <b>CFDA #10.561- 2120H102S2519/2021</b> <b>CFDA #10.561- 2120H102S2520/2021</b> <b>CFDA #10.561- 2120H102S2514/2021</b> <b>CFDA #93.558- 2011OHTANF/2020</b> <b>CFDA #93.558- 2101OHTANF/2021</b> <b>CFDA #93.778- 2005OHINCT/2020</b> <b>CFDA #93.778- 2105OHINCT/2021</b> <b>CFDA #93.667- 2001OHSOSR/2020</b> <b>CFDA #93.667- 2101OHSOSR/2021</b> <b>CFDA #93.575 - 2001OHCCDF/2020</b> <b>CFDA #93.575 - 2101OHCCDF/2021</b> <b>CFDA #93.563 - 2001OHCSSES/2020</b> <b>CFDA #93.563 - 2101OHCSSES/2021</b> <b>CFDA #93.659 - 2001OHADPT/2020</b> <b>CFDA #93.659 - 2101OHADPT/2021</b> <b>CFDA #93.658 - 2001OHFOST/2020</b> <b>CFDA #93.658 - 2101OHFOST/2021</b>

**CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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<b>Federal Agency:</b>	<b>U.S. Department of Agriculture U.S. Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Allowable Cost Principles</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Jobs and Family Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>Yes</b>
<b>Prior Audit Finding Number:</b>	<b>2019-006</b>

**Material Weakness and Noncompliance and Questioned Cost**

2 CFR § 200.400.1 gives regulatory effect to the Department of Agriculture for 2 CFR § 200 Appendix V A(1) which states in part: "All costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards."

45 CFR 75 Appendix V A(1) states in part: "All costs and other data used to distribute the costs included in the plan should be supported by formal accounting and other records that will support the propriety of the costs assigned to Federal awards."

45 CFR Part 75 Appendix V G(3) and 2 CFR § 200 Appendix V G(3) state in part: "a carry-forward adjustment is not permitted, for a central service activity that was not included in the approved plan, or for unallowable costs that must be reimbursed immediately."

Prior to the preparation and submission of the 2020 Cost Allocation Plan (CAP), the County utilized the 2019 CAP as an estimate to post indirect costs to the Lawson accounting system. In addition, the County posted 2019 CAP adjustments to the accounting system in 2020 instead of adding them to the 2020 CAP, as required. Further, the County never reconciled and adjusted the 2020 indirect cost postings to match the 2020 CAP. The differences between the 2020 Cost Allocation Plan (CAP) and the posting to Lawson are as follows:

<b>Federal Programs</b>	<b>CFDA</b>	<b>Cost Allocation Plan Less Lawson Postings</b>
Foster Care (Title IV-E)/Adoption Assistance (Title IV-E)	93.658/ 93.659	(\$153,468)
Child Support Enforcement	93.563	(\$150,023)
Child Care and Development Block Grant (CCDBG)	93.575	\$33,906
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	(\$57,216)
Medical Assistance Program (Medicaid, Title XIX)	93.778	(\$221,978)

**CUYAHOGA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2020**  
**(CONTINUED)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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Social Services Block Grant (SSBG)	93.667	(\$19,402)
Temporary Assistance for Needy Families (TANF) (Title IV-A)	93.558	(\$85,373)

This internal control weakness resulted in questioned costs in excess of \$25,000 for each of the federal programs denoted above, except the Social Services Block Grant and Child Care and Development Block Grant, which could affect future grant funding.

The County should reconcile and adjust the 2020 indirect cost postings to match the 2020 CAP, prior to year-end. Further, any prior year CAP reconciling items need to be brought forward and included in the current CAP and not adjusted directly to the accounting system.

**Officials' Response:**

Going forward the County will ensure that any prior year CAP adjustments are brought forward and added to the current Cost Allocation Plan and not adjusted directly to the accounting system.



CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**3. SNAP, TANF, Medicaid, SSBG, CCDBG, Child Support Enforcement, Adoption Assistance and Foster Care- Random Moment Sampling Weaknesses**

<b>Finding Number:</b>	<b>2020-004</b>
<b>CFDA Number and Title:</b>	<b>CFDA #10.561- State Administrative Grants For the Supplemental Nutrition Assistance Program (SNAP) CFDA #93.558- Temporary Assistance for Needy Families (TANF) (Title IV-A) CFDA # 93.778-Medical Assistance Program (Medicaid, Title XIX) CFDA #93.667- Social Services Block Grant (SSBG) CFDA #93.575- Child Care and Development Block Grant (CCDBG) CFDA #93.563-Child Support Enforcement CFDA #93.658- Foster Care CFDA #93.659- Adoption Assistance</b>
<b>Federal Award Identification Number / Year:</b>	<b>CFDA #10.561- 2020H128Q7503/2020 CFDA #10.561- 2020H102S2519/2020 CFDA #10.561- 2020H102S2520/2020 CFDA #10.561- 2020H102S2514/2020 CFDA #10.561- 2120H128Q7503/2021 CFDA #10.561- 2120H102S2519/2021 CFDA #10.561- 2120H102S2520/2021 CFDA #10.561- 2120H102S2514/2021 CFDA #93.558- 2011OHTANF/2020 CFDA #93.558- 2101OHTANF/2021 CFDA #93.778- 2005OHINCT/2020 CFDA #93.778- 2105OHINCT/2021 CFDA #93.667- 2001OHSOSR/2020 CFDA #93.667- 2101OHSOSR/2021 CFDA #93.575 - 2001OHCCDF/2020 CFDA #93.575 - 2101OHCCDF/2021 CFDA #93.563 - 2001OHCSSES/2020 CFDA #93.563 - 2101OHCSSES/2021 CFDA #93.659 - 2001OHADPT/2020 CFDA #93.659 - 2101OHADPT/2021 CFDA #93.658 - 2001OHFOST/2020 CFDA #93.658 - 2101OHFOST/2021</b>

**CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**2 CFR § 200.515**

**DECEMBER 31, 2020**

**(CONTINUED)**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

<b>Federal Agency:</b>	<b>U.S. Department of Agriculture U.S. Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Activities Allowed or Unallowed Allowable Cost Principles</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Jobs and Family Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>Yes</b>
<b>Prior Audit Finding Number:</b>	<b>2019-003</b>

**Material Weakness and Noncompliance**

2 CFR § 200.400.1 gives regulatory effect to the Department of Agriculture for 2 CFR § 200.416(a) and 2 CFR § 200.430(i)(5). 2 CFR § 200.416(a) states program costs must be “identified and assigned to the benefitted activities on a reasonable and consistent basis.” Additionally, 2 CFR § 200.430(i)(5) indicates random moment sampling (RMS) may be used to allocate salaries and wages to a Federal award, but such systems must “meet acceptable statistical sampling standards.”

45 CFR § 75.416(a) states program costs must be “identified and assigned to the benefitted activities on a reasonable and consistent basis.” Additionally, 45 CFR § 75.430(i)(5) indicates random moment sampling (RMS) may be used to allocate salaries and wages to a Federal award, but such systems must “meet acceptable statistical sampling standards.”

Ohio Admin. Code § 5101:9-7-20(A) states, in part: “income maintenance random moment sample (IMRMS), workforce random moment sample (WFRMS), social services random moment sample (SSRMS), and child welfare random moment sample (CWRMS) time studies are designed to measure activity regarding various programs. The child support random moment sample (CSRMS) is described in rule 5101:9-7-23 of the Administrative Code. Data collected from these time studies are used to calculate allocation statistics used to distribute cost pool expenditures to the appropriate programs. The percentages are used by the county family services agencies (CFSA) and Workforce Innovation and Opportunity Act (WIOA) local areas to distribute administrative funds reported in accordance with rule 5101:9-7-29 of the Administrative Code.”

Ohio Admin. Code § 5101:9-7-20(E)(2)(b)(ii) states “the employee shall ensure that adequate backup documentation is available to verify the activity being performed.” The Ohio Department of Job and Family Services (ODJFS) also added the following in the “RMS Frequently Asked Questions” in which they suggested that agencies have the caseworker make notes in SETS, CRISe, SACWIS, or other case management systems to further support the hit and/or make references to lead to the source documentation, (i.e. paper files, calendars, phone logs, etc.) for period under audit.

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

Ohio Admin. Code § 5101:9-7-20(E)(3) states "an employee receiving an observation moment will have 48 hours to respond, not including weekends or holidays." The Ohio Department of Job and Family Services (ODJFS) also added the following in the "RMS Frequently Asked Questions," "the RMS Coordinator is only authorized to complete an observation on a participant's behalf if the employee is unable to complete the observation within 48 hours. The moments are still due within 48 hours."

Ohio Admin. Code §§ 5101:9-7-20(F)(3) and 5101:9-7-23(F)(3) state that "in accordance with federally accepted timelines, the RMS/CSRMS coordinator shall review and approve by accepting all observation moment responses within seventy-two hours."

Ohio Admin. Code §§ 5101:9-7-20(H) and 5101:9-7-23(H) state that "[to] assure sampling accuracy and quality control, for each sampling period, ten percent of all IMRMS, WFRMS, SSRMS, CWRMS, and CSRMS observations are systematically selected from the total RMS observations, and are known as control observations. Supervisors must validate at least forty percent of the control observations for each sampling period [supervisors] shall have sufficient knowledge of the programs and activities performed by the employee(s) to determine the accuracy of the response. The supervisor shall be responsible for validation of responses within the same forty-eight-hour response period that is available to the employee. By approving the response, the supervisor is verifying that the appropriate program and activity was selected. After the supervisor approves the response, the RMS/ CSRMS coordinator will accept the response within [seventy-two hours]."

Due to the lack of controls over the validation process, the following errors in the test of 45 transactions from the Jobs and Family Services cost pools for Income Maintenance, Social Services, and Child Support were noted:

- One instance was noted in which a Social Services (SS) employee observation moment was not responded to (completed) directly or by the RMS Coordinator, on behalf of the employee.
- Four instances in which the Social Services (SS) employee's respective supervisor did not validate the observation moment response.
- Five instances in which the Income Maintenance (IM) employee's respective supervisor did not validate the observation moment response.
- Five instances in which an Income Maintenance (IM) employee did not provide documentation to substantiate the claimed program and / or activity on the RMS Sample Form.
- One instance in which the Income Maintenance (IM) RMS coordinator did not review and approve by accepting the observation moment response within seventy-two hours.
- One instance in which the Child Support (CS) RMS coordinator did not review and approve by accepting the observation moment response within seventy-two hours.

**CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**2 CFR § 200.515**

**DECEMBER 31, 2020**

**(CONTINUED)**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

RMS Employee response (completion) of observation moment within forty-eight hours is required in order to identify the time and effort spent on federal program related activities. Documentation required from the RMS Employee is needed to substantiate the claimed program and/or activity on the RMS Sample Form. Supervisor validation within forty-eight hours is required to verify that the appropriate program and activity was selected by the employee, and if needed, make any corrections in a timely manner. RMS coordinator approval within seventy-two hours is required to ensure the workers are accurately coding the sample, and if needed, make any corrections in a timely manner. RMS responses, validations and/or approvals outside of the required time frames resulted in non-compliance and may affect future funding.

The County Department of Health and Human Services should develop procedures to ensure that employees, supervisors and RMS coordinators perform the appropriate random moment sampling procedure(s) within the required time frame and ensure the existence of adequate documentation to substantiate the claimed program and/or activity on the RMS Sample Form.

**Officials' Response:**

The new RMS timeframes that became effective in 2020 now allows 48 hours to validate RMS, as opposed to the 24-hour timeframe prior to 2020. This new timeframe should enable employees, supervisors, supervisor designees, and RMS coordinators the time to perform the appropriate procedures within the required timeframe. If a validation is discovered after the RMS moment goes out, HHS now has the ability to change the participant sample file to a substitute supervisor to complete the validation. The additional time to complete should allow additional time to make the necessary changes to ascertain the validation is completed within the 48-hour timeframe. HHS will continue to strive to meet the 48-hour timeframe

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**4. Opioid Targeted Response- Procurement, Suspension, and Debarment**

<b>Finding Number:</b>	<b>2020-005</b>
<b>CFDA Number and Title:</b>	<b>CFDA #93.788- Opioid State Targeted Response</b>
<b>Federal Award Identification Number / Year:</b>	<b>CFDA #93.788- H79T1081684/2020 CFDA #93.788- H79T1083294/2021</b>
<b>Federal Agency</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Procurement and Suspension and Debarment</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Mental Health and Addiction Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>

**Material Weakness and Noncompliance**

2 CFR § 376.10 gives regulatory effect to the Department of Health and Human Services for 2 CFR § 180.305 which provides that grant recipients are prohibited from entering into covered transactions with excluded persons unless the Federal agency responsible for the transaction grants an exception under 2 CFR § 180.135. 2 CFR § 180.200 defines a “covered transactions” as a nonprocurement or procurement transaction that is subject to the prohibitions of 2 CFR Part 180. It may be a transaction at the primary tier, between a Federal agency and a person; or at a lower tier, between a participant in a covered transaction and another person. 2 CFR § 180.220 provides that contracts for goods and services awarded under a nonprocurement transaction are covered transactions if the amount of the contract is expected to equal or exceed \$25,000 or meet certain other specified criteria outlined in 2 CFR § 180.220. 2 CFR § 180.210 provides that all nonprocurement transactions (including subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless listed in the exemptions in 2 CFR § 180.215.

2 CFR § 180.300 requires that when a grant recipient enters into a covered transaction with an entity at a lower tier, they must verify that the entity is not excluded or disqualified. This verification may be accomplished by checking SAM exclusions on [www.sam.gov](http://www.sam.gov), collecting a certification from the entity, or adding a clause or condition to the covered transactions with that entity.

The County Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) Board did not have the proper internal controls in place to verify that all entities, with whom the ADAMHS Board had entered into covered transactions had not been excluded or disqualified. For four out of four subrecipient contracts tested (100%), entered into using the Opioid Targeted State Response Grant, the ADAMHS Board entered a contract with a subrecipient of more than \$25,000 and there was no evidence the ADAMHS Board checked the SAM exclusions, collected a certification from the entity, or added a clause or condition to the covered transaction with the vendor.

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

2 CFR § 200.515

DECEMBER 31, 2020

(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

Failure to have the appropriate controls in place over covered transactions may result in a suspended or debarred vendor receiving federal funds

Prior to contracting with vendors that will be paid with federal funds, the ADAMHS Board should verify the vendor is not suspended or debarred, by checking the SAM exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor.

**Officials' Response:**

Prior to contracting with vendors that will be paid with federal funds, the Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) Board, will verify that vendors are not suspended or debarred, by checking the SAM exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor.

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**5. Social Services Block Grant- Review of Audit Report**

<b>Finding Number:</b>	<b>2020-006</b>
<b>CFDA Number and Title:</b>	<b>CFDA #93.667- Social Services Block Grant (SSBG)</b>
<b>Federal Award Identification Number / Year:</b>	<b>CFDA #93.667- 1801OHSOSR/2020 CFDA #93.667- 2101OHSOSR/2021</b>
<b>Federal Agency</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Subrecipient Monitoring</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Mental Health and Addiction Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>

**Material Weakness and Noncompliance**

45 CFR § 75.501 states that a non-federal entity that expends \$750,000 or more during the non-federal entity's fiscal year in federal awards must have a single or program-specific audit conducted for that year in accordance with the provisions of this part. 45 CFR § 75.352 states, all pass-through entities must monitor the activities of the subrecipient as necessary. Pass-through entity monitoring of the subrecipient must include in part, following-up and ensuring that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the Federal award provided to the subrecipient from the pass-through entity detected through audits, on-site reviews, and other means. The agreement between the County's Alcohol, Drug Addiction and Mental Health Services (ADAMHS) Board and Northcoast Behavioral Healthcare states that the provider shall provide audited financial reports within six months after end of fiscal year.

The County Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) Board did not have proper internal controls in place to ensure subrecipient monitoring was properly performed. The ADAMHS Board did not receive audited financial statements for Northcoast Behavioral Healthcare, a subrecipient that expended more than the \$750,000, and therefore did not review for any timely and appropriate action on deficiencies pertaining to the Social Services Block Grant (SSBG) award provided to the subrecipient.

This weakness resulted in inadequate subrecipient monitoring. Further, control and compliance deficiencies could remain uncorrected or not corrected in a timely manner.

The ADAMHS Board should implement controls to verify they receive audited financial reports from subrecipients with Federal expenditures greater than \$750,000 during the fiscal year, and review the report for timely and appropriate action on all deficiencies pertaining to the Social Services Block Grant (SSBG) award.

**Officials' Response:**

The Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) Board, will ensure that they receive audited financial reports from subrecipients, who expenditures are more than \$750,000 during the fiscal year, and review the reports for timely and appropriate action on all deficiencies pertaining to the Social Services Block Grant (Title XX) award

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**6. SNAP, TANF, Medicaid, SSBG, CCDBG, Child Support Enforcement, Adoption Assistance and Foster Care- Lack of Evidence of Review/Approval of Federal Expenditures**

<b>Finding Number:</b>	<b>2020-007</b>
<b>CFDA Number and Title:</b>	<b>CFDA #10.561- State Administrative Grants For the Supplemental Nutrition Assistance Program (SNAP) CFDA #93.558- Temporary Assistance for Needy Families (TANF) (Title IV-A) CFDA # 93.778-Medical Assistance Program (Medicaid, Title XIX) CFDA #93.667- Social Services Block Grant (SSBG) CFDA #93.575- Child Care and Development Block Grant (CCDBG) CFDA #93.563-Child Support Enforcement CFDA #93.659- Adoption Assistance CFDA #93.658- Foster Care</b>
<b>Federal Award Identification Number / Year:</b>	<b>CFDA #10.561- 2020H128Q7503/2020 CFDA #10.561- 2020H102S2519/2020 CFDA #10.561- 2020H102S2520/2020 CFDA #10.561- 2020H102S2514/2020 CFDA #10.561- 2120H128Q7503/2021 CFDA #10.561- 2120H102S2519/2021 CFDA #10.561- 2120H102S2520/2021 CFDA #10.561- 2120H102S2514/2021 CFDA #93.558- 2011OHTANF/2020 CFDA #93.558- 2101OHTANF/2021 CFDA #93.778- 2005OHINCT/2020 CFDA #93.778- 2105OHINCT/2021 CFDA #93.667- 2001OHSOSR/2020 CFDA #93.667- 2101OHSOSR/2021 CFDA #93.575 - 2001OHCCDF/2020 CFDA #93.575 - 2101OHCCDF/2021 CFDA #93.563 - 2001OHCSSES/2020 CFDA #93.563 - 2101OHCSSES/2021 CFDA #93.659 - 2001OHADPT/2020 CFDA #93.659 - 2101OHADPT/2021 CFDA #93.658 - 2001OHFOST/2020 CFDA #93.658 - 2101OHFOST/2021</b>



**CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)**

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

<b>Federal Agency:</b>	<b>U.S. Department of Agriculture U.S. Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Activities Allowed or Unallowed Allowable Cost Principles</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Jobs and Family Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>Yes</b>
<b>Prior Audit Finding Number:</b>	<b>2019-007</b>

**Material Weakness**

All expenditures charged to Federal Grants should be reviewed and approved by administrators or managerial personnel knowledgeable about the respective Federal Grant regulations. Evidence of these approvals (Electronic or Manual) on the payment vouchers and/or invoices are necessary in order to acknowledge that the expenditures are allowable, per specific grant regulations, and are compliant with Uniform Guidance requirements contained in Subpart E of 2 CFR part 200 and Subpart E of 45 CFR part 75.

In addition, in regards to Federal Programs that pass-through the Ohio Department of Job and Family Services (ODJFS), the accuracy of the Accounting Units charged is important for CFIS Web reporting purposes since there are four different cost pools that can be charged: Shared Cost (010), Income Maintenance (020), Social Services (030), and CSEA. Accounting Units, combined with other cost codes, are mapped to specific cost pools in CFIS Web. The expenditures pooled in the cost pools are then charged to certain Federal Programs, by Random Moment Sampling (RMS), based upon which cost pool they are reported under.

Due to a lack of internal controls over the review of expenditures, a test of 40 voucher expenditures charged to Shared Cost (010), Income Maintenance (020), Social Services (030), and CSEA cost pools disclosed two instances (5%) in which the non-payroll expenditures had no evidence of review and approval by County Department of Health and Human Services (HHS) federal grant administrators or managerial personnel knowledgeable about the respective Federal Grant regulations. The two instances (errors) included Information Technology expenditures processed by the County Department of Information Technology which lacked any evidence of approval by knowledgeable HHS federal grant administrators or managerial personnel.

In addition, for four of six (67%) tested County departmental charge backs there was no evidence of approvals by HHS grant administrators for copier / printing services and vehicle mileage charges charged to the CFIS Web cost pools.

These weaknesses could result in unallowable expenditures being charged to the SNAP, TANF, Medicaid, SSBG, Child Care and Development Block Grant, Child Support Enforcement, Foster Care, and Adoption Assistance Federal Programs operated by the Department of HHS.

**CUYAHOGA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2020**  
**(CONTINUED)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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Formal procedures should be developed and implemented to require the approval of Department of HHS federal grant expenditures. Procedures should include how approvals by management or administrators are documented for each expenditure and the approvals should be done by personnel knowledgeable about the federal program. In addition, the Department of HHS should request sufficient supporting interdepartmental charge back documentation from the Department of Public Works for copier / printing services and vehicle mileage billings.

**Officials' Response:**

The Department of Information Technology and the Department of Public Works will provide copies of chargeback amounts to the various departments that are receiving charges at the beginning of the year. The departments won't need to provide written approval to the originator but will instead be responsible for comparing the chargeback amounts provided to the actual amounts posting to their expense accounts.

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**7. Child Support Enforcement- Lack of Evidence of Review/Approval of Direct Federal Expenditures**

<b>Finding Number:</b>	<b>2020-008</b>
<b>CFDA Number and Title:</b>	<b>CFDA #93.563- Child Support Enforcement</b>
<b>Federal Award Identification Number / Year:</b>	<b>CFDA #93.563 - 2001OHCSES/2020</b> <b>CFDA #93.563 - 2101OHCSES/2021</b>
<b>Federal Agency</b>	<b>U.S. Department of Health and Human Services</b>
<b>Compliance Requirement:</b>	<b>Activities Allowed or Unallowed</b> <b>Allowable Cost Principles</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Jobs and Family Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>Yes</b>
<b>Prior Audit Finding Number:</b>	<b>2019-007</b>

**Material Weakness**

All expenditures charged to Federal Grants should be reviewed and approved by administrators or managerial personnel knowledgeable about the respective Federal Grant regulations. Evidence of these approvals (Electronic or Manual) on the payment vouchers, invoices, and/or chargebacks are necessary in order to acknowledge that the expenditures are allowable, per specific grant regulations, and are compliant with Uniform Guidance requirements contained in Subpart E of 45 CFR part 75.

Due to the lack of controls over the review process of federal expenditures, two of the four chargeback expenditures tested, which were charged to the Child Support Program for vehicle mileage chargebacks, were processed / approved by the County Department of Public Works but not approved by County Department of Health and Human Services (HHS) - Office of Child Support federal grant administrators or managerial personnel knowledgeable about the Federal Program.

This weaknesses could result in unallowable expenditures being charged to the Child Support Enforcement Federal Program operated by the Department of HHS.

Formal procedures should be developed and implemented to require review and approval of Department of HHS federal grant expenditures. Procedures should include how approvals by management or administrators are documented for chargeback expenditures and the approvals should be done by personnel knowledgeable about the Federal Program.

**Officials' Response:**

The Department of Public Works will provide copies of chargeback amounts to the various departments, including HHS, that are receiving charges at the beginning of the year. The departments won't need to provide written approval to the originator but will instead be responsible for comparing the chargeback amounts provided to the actual amounts posting to their expense accounts.

CUYAHOGA COUNTY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)

**3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

**8. Workforce Innovation and Opportunity Act (WIOA) - Eligibility Support**

<b>Finding Number:</b>	<b>2020-009</b>
<b>CFDA Number and Title:</b>	<b>Workforce Innovation and Opportunity (WIOA) Cluster: CFDA #17.258- WIOA Adult Program CFDA #17.259- WIOA Youth Activities CFDA #17.278- WIOA Dislocated Worker Grant Formulas</b>
<b>Federal Award Identification Number / Year:</b>	<b>CFDA# 17.258 - AA332491955A39 / 2020 CFDA# 17.258 - AA321861855A39 / 2020 CFDA# 17.258 - AA332491955A39 / 2021 CFDA# 17.258 - AA348122055A39 / 2021 CFDA# 17.259 - AA332491955A39 / 2020 CFDA# 17.259 - AA332491955A39 / 2021 CFDA# 17.278 - AA332491955A39 / 2020 CFDA# 17.278 - AA321861855A39 / 2020 CFDA# 17.278 - AA332491955A39 / 2021 CFDA# 17.278 - AA348122055A39 / 2021</b>
<b>Federal Agency</b>	<b>U.S. Department of Labor</b>
<b>Compliance Requirement:</b>	<b>Eligibility</b>
<b>Pass-Through Entity:</b>	<b>Ohio Department of Jobs and Family Services</b>
<b>Repeat Finding from Prior Audit?</b>	<b>No</b>

**Material Weakness**

Workforce Innovation and Opportunity Act Policy Letter No. 15-07.2 Part VI. states in part, "Workforce service providers (WSPs) Local areas, career service providers, youth program providers, and CCMEP lead agencies must verify or confirm eligibility requirements through an examination of documents or by using one or more of the additional methods of source documentation.

Documentation requirements to support Workforce Innovation and Opportunity Act (WIOA) adult and dislocated worker eligibility are tied to the level of service provided to the participant. For adults and dislocated workers receiving only basic career services which do not trigger participation in the WIOA program, the local area may accept information provided by these reportable individuals at face value to complete the basic intake process without requiring source documentation.

Documentation requirements increase for participants who receive basic career services triggering participation, individualized career services or training services."

Workforce Innovation and Opportunity Act Policy Letter No. 15-07.2 provides examples of source documentation for each of the programs offered.

**CUYAHOGA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2020**  
**(CONTINUED)**

<b>3. FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS</b>
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Due to the lack of proper controls over eligibility documentation requirements, of the 40 WIOA participants tested for eligibility requirements, the following errors due to the lack of required eligibility documentation were identified.

- Four of the youth participants did not have their individual opportunity plan.
- Three of the four youth participants noted above did not have proper documentation of age, citizenship, selective service registration, or school status participation.

Lack of supporting documentation could lead to the County providing ineligible persons benefits and eventually loss of federal funds.

The County should maintain all source documentation used in determination of Workforce Innovation and Opportunity Act eligibility requirements

**Officials' Response:**

Workforce Innovation and Opportunity Act will maintain all source documentation used in the determination of Workforce Innovation and Opportunity Act eligibility requirements for each participant

**CUYAHOGA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**2 CFR § 200.515**  
**DECEMBER 31, 2020**  
**(CONTINUED)**

**4. OTHER – FINDINGS FOR RECOVERY**

In addition, we identified the following other issues related to Findings for Recovery. This issue did not impact our GAGAS or Single Audit Compliance and Controls reports.

**FINDING NUMBER 2020-010**

**Finding for Recovery**

Sections 11.07 and 11.08 of the County's Employee Handbook discuss the County's policies regarding paid and unpaid Family Medical Leave.

Section 11.07 - Status and Benefits while on FML states, "While on paid FML, the County will continue employees' benefit coverage at the same level and under the same conditions as if they had continued to work. All available paid leave must be used and charged against the employee's FML before unpaid FML will be initiated. The employee's accrued time must be used in the following order: Sick, Compensatory/Exchange, Vacation. Sick and vacation leave will accrue during the employee's paid FML as it normally would; available time accrued during paid FML must be used in the same order as above."

Furthermore, Section 11.07- Status of Benefits while on FML states "Vacation and sick leave do not accrue during unpaid FML."

Section 11.08 of the County's Employee Handbook states in part, "Employees who are not eligible for FML (Section 11.07) or who exhausted their FML, may be granted unpaid medical leave of absences because of personal illness or injury that disables the employee from performing the essential functions of their job (including medical conditions related to pregnancy or childbirth) or an illness/injury of an employee's child (including a child for whom the employee is the legal guardian) spouse, or parent, but not including employee's parents in law. County reserves the right to require medical or other relevant documentation to justify the leave."

On January 23, 2020 Paul Waller was approved for continuous paid Family Medical Leave for the period January 23, 2020 through April 21, 2020. During this time period he exhausted his leave balances in accordance with Section 11.07 of the County Employee Handbook.

On April 22, 2020 Mr. Waller was approved for unpaid medical leave in accordance with Section 11.08 of the County Employee Handbook. The unpaid leave was for the period April 22, 2020 through June 21, 2020.

Due to the lack of adequate payroll controls, beginning with the pay period ending July 18, 2020 through the pay period ending October 10, 2020, Mr. Waller was paid \$13,082 for 524.31 hours of work, which was not supported by timesheets or other documentation evidencing work was performed.

**CUYAHOGA COUNTY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
2 CFR § 200.515  
DECEMBER 31, 2020  
(CONTINUED)**

**4. OTHER – FINDINGS FOR RECOVERY**

Further, the County was unable to provide documentation that Mr. Waller was cleared to come back to work during this period as required by the approved FML documentation. It was also noted that on October 2, 2020, Mr. Waller was placed on Disability Separation under Civil Service laws.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Paul Waller, in favor of the Cuyahoga County General Fund, in the amount of \$13,082.

**Officials' Response**

This issue occurred because this employee was on auto-pay. Although this employee didn't have any hours submitted for the weeks that were paid during the unpaid FMLA status period, there was no follow-up by the Assistant Payroll Officers to ensure that the employee actually worked. There is a policy that states the APO is supposed to follow-up with the employee and/or supervisor to ensure that the hours paid are valid. Due to staffing shortages, there were multiple APOs assigned to process Mr. Waller's pay during the noted period which resulted in a breakdown in the process.

When the new ERP payroll system goes live in 2022, there will no longer be auto-pay, which means an employee will not receive a paycheck unless there are hours submitted on their timesheet each pay period. Until the new payroll system goes live, the APO officer and the HR staff will be more proactive in following up with any employee, the supervisor, and/or the department head to ensure there is a response and validation to employees who have not submitted timesheets

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**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS**  
**2 CFR 200.511(b)**  
**DECEMBER 31, 2020**

<b>Finding Number</b>	<b>Finding Summary</b>	<b>Status</b>	<b>Additional Information</b>
2019-001	Significant Deficiency - Unreconciled Book over Bank Balance	Partially Corrected, reissued as Finding 2020-001	The County is developing new processes to perform a proof of cash to reconcile the book balances to the bank balances in the new accounting system. The County has also developed a new methodology for performing the bank reconciliation, which included creating new general ledger cash codes and segregating each of the bank accounts into individual reconciliations. The use of the new cash codes and separate reconciliations will help make the bank reconciliation process easier, more timely, and accurate. The County has also retained a consultant to assist with the issues with the cash treasury module of the new accounting system. With the assistance of the consultants, the ERP system should help minimize errors caused by the transferring of data between multiple cash systems and/or files. The personnel will be able to focus on investigating and researching items which should help to reduce the volume of reconciling items going forward.
2019-002	SNAP, TANF, SSBG, CCDBG, Medicaid, Adoption Assistance and Foster Care - Costs Claimed to Incorrect Cost Pool	Partially Corrected, reissued as Finding 2020-002	HHS has implemented procedures to evaluate expenditures to determine which program(s) they benefit in order to charge the associated costs to the appropriate indirect cost pool, in CFIS Web. HHS put all new codes in CFIS and reviewed the mapping codes. Costs which benefit multiple program areas are claimed to the Shared Cost Pool.
2019-003	SNAP, TANF, SSBG, CCDBG, Medicaid, Adoption Assistance, Foster Care and Child Support Enforcement – Random Moment Sampling Weaknesses	Not Corrected, reissued as Finding 2020-004	The new RMS timeframes that became effective in 2020 now allows 48 hours to validate RMS, as opposed to the 24-hour timeframe prior to 2020. This new timeframe should enable employees, supervisors, supervisor designees, and RMS coordinators the time to perform the appropriate procedures within the required timeframe. It has also been

			learned by HHS that if a validation is discovered after the RMS moment goes out, HHS now has the ability to change the participant sample file to a substitute supervisor to complete the validation. The additional time to complete should allow additional time to make the necessary changes to ascertain the validation was completed and within the 48-hour timeframe.
2019-004	SNAP and Medicaid Federal Programs - Posting Errors in State System	Corrected	Formal procedures were developed to ensure the Mandated Share funding was properly entered into the CFIS. In 2019, OBM started using the correct FAMIS code 1956 Mandated Share.
2019-005	SNAP, TANF, SSBG, CCDBG, Medicaid, Adoption Assistance, Foster Care and Child Support Enforcement - Allocation of Indirect Costs	Corrected	The Indirect Cost Allocation Plan (ICAP) for fiscal year 2019 did not exclude costs for the Office of the County Executive. The ICAP for fiscal year 2020 includes adjustments to reduce cost for the County Executive and County Council salaries and expenses so that the ICAP will only reflect cost that are allowable under the Uniform Guidance.
2019-006	SNAP, TANF, SSBG, CCDBG, Medicaid, Adoption Assistance, Foster Care and Child Support Enforcement – Differences Between Cost Allocation Plan and FAMIS System Posting	Not Corrected, reissued as Finding 2020-003	Going forward the County will ensure that prior year CAP adjustments are added to the current Cost Allocation Plan instead of adding them to the accounting system
2019-007	SNAP, TANF, SSBG, CCDBG, Medicaid, Adoption Assistance, Foster Care and Child Support Enforcement - Lack of Evidence of Review / Approval of Federal Expenditures	Partially Corrected, reissued as Finding 2020-007	The Department of Information Technology and the Department of Public Works will provide copies of chargeback amounts to the various departments that are receiving charges at the beginning of the year. The departments won't need to provide written approval to the originator but will instead be responsible for comparing the chargeback amounts provided to the actual amounts posting to their expense accounts. The JFS Business Service Manager request reports to review and confirm the accuracy of copier/printing charges. The JFS will reconcile any difference and notify the department(s) charging the expense of discrepancies.



**CUYAHOGA COUNTY  
CORRECTIVE ACTION PLAN  
2 CFR § 200.511(c)  
DECEMBER 31, 2020**

<b>Finding Number:</b>	2020-001
<b>Planned Corrective Action:</b>	The County is currently in the process of performing a validation of all monthly bank reconciliations for the calendar year 2020. Due to the number of transactions that need to be reviewed, the timing of the year end close and the continued testing of our new accounting system, this will require extra time to resolve. The County is developing new processes to perform a proof of cash to reconcile the book balances to the bank balances in the new accounting system. The County has also developed a new methodology for performing the bank reconciliation, which included creating new general ledger cash codes and segregating each of the bank accounts into individual reconciliations. The use of the new cash codes and separate reconciliations will help make the bank reconciliation process easier, more timely, and accurate. The County has retained a consultant to assist with the issues with the cash treasury module of the new accounting system. With the assistance of the consultants, the ERP system should help minimize errors caused by the transferring of data between multiple cash systems and/or files. The personnel will be able to focus on investigating and researching items which should help to reduce the volume of reconciling items going forward.
<b>Anticipated Completion Date:</b>	04/30/2022
<b>Responsible Contact Person:</b>	Leigh Tucker
<b>Finding Number:</b>	2020-002
<b>Planned Corrective Action:</b>	Health and Human Services (HHS) has implemented procedures to evaluate expenditures to determine which program(s) they benefit in order to charge the associated costs to the appropriate indirect cost pool, in CFIS Web. HHS put all new codes in CFIS and reviewed the mapping codes. Costs which benefit multiple program areas are claimed to the Shared Cost Pool.
<b>Anticipated Completion Date:</b>	12/31/2021.
<b>Responsible Contact Person:</b>	Kathy Stark
<b>Finding Number:</b>	2020-003
<b>Planned Corrective Action:</b>	Going forward the County will ensure that any prior year CAP adjustments are brought forward and added to the current Cost Allocation Plan and not adjusted directly to the accounting system.
<b>Anticipated Completion Date:</b>	12/31/2021.
<b>Responsible Contact Person:</b>	Kathy Stark

**Finding Number:** 2020-004  
**Planned Corrective Action:** The new RMS timeframes that became effective in 2020 now allows 48 hours to validate RMS, as opposed to the 24-hour timeframe prior to 2020. This new timeframe should enable employees, supervisors, supervisor designees, and RMS coordinators the time to perform the appropriate procedures within the required timeframe. If a validation is discovered after the RMS moment goes out, HHS now has the ability to change the participant sample file to a substitute supervisor to complete the validation. The additional time to complete should allow additional time to make the necessary changes to ascertain the validation is completed within the 48-hour timeframe. HHS will continue to strive to meet the 48-hour timeframe.

**Anticipated Completion Date:** 12/31/2021  
**Responsible Contact Person:** Kathy Stark

**Finding Number:** 2020-005  
**Planned Corrective Action:** Prior to contracting with vendors that will be paid with federal funds, the Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) Board, will verify that vendors are not suspended or debarred, by checking the SAM exclusions, collecting a certification from the vendor, or adding a clause or condition to the covered transaction with the vendor

**Anticipated Completion Date:** 12/31/2021  
**Responsible Contact Person:** Felicia Harrison

**Finding Number:** 2020-006  
**Planned Corrective Action:** The Alcohol, Drug Addiction and Mental Health Services Board (ADAMHS) Board, will ensure that they receive audited financial reports from subrecipients, who expenditures are more than \$750,000 during the fiscal year, and review the reports for timely and appropriate action on all deficiencies pertaining to the Social Services Block Grant (Title XX) award.

**Anticipated Completion Date:** 12/31/2021  
**Responsible Contact Person:** Felicia Harrison

**Finding Number:** 2020-007  
**Planned Corrective Action:** The Department of Information Technology and the Department of Public Works will provide copies of chargeback amounts to the various departments that are receiving charges at the beginning of the year, including HHS. HHS won't need to provide written approval to the originator but will instead be responsible for comparing the chargeback amounts provided to the actual amounts posting to their expense accounts.

**Anticipated Completion Date:** 12/31/2021  
**Responsible Contact Person:** Kathy Starks

**Finding Number:** 2020-008  
**Planned Corrective Action:** The Department of Public Works will provide copies of chargeback amounts to the various departments that are receiving charges at the beginning of the year, including HHS. HHS won't need to provide written approval to the originator but will instead be responsible for comparing the chargeback amounts provided to the actual amounts posting to their expense accounts.  
**Anticipated Completion Date:** 12/31/2021  
**Responsible Contact Person:** Kathy Starks

**Finding Number:** 2020-009  
**Planned Corrective Action:** Workforce Innovation and Opportunity Act will maintain all source documentation used in the determination of Workforce Innovation and Opportunity Act eligibility requirements for each participant.  
**Anticipated Completion Date:** 12/31/2021  
**Responsible Contact Person:** Norma Arasim

**Finding Number:** 2020-010  
**Planned Corrective Action:** When the new ERP payroll system goes live in 2022, there will be no more auto-pay, which means an employee will not receive a paycheck unless there are hours submitted on their timesheet each pay period. Until, the new payroll system goes live, the APO officer and the HR staff will be more proactive in following up with any employee, the supervisor, and/or the department head to ensure there is a response and validation to employees who are currently paid through auto-pay but have not submitted timesheets.  
**Anticipated Completion Date:** 12/31/2021  
**Responsible Contact Person:** Patrick Smock



# COMPREHENSIVE ANNUAL FINANCIAL REPORT

**Cuyahoga County, Ohio**

For the Year Ended December 31, 2020



Cuyahoga County  
Together We Thrive





# Cuyahoga County, Ohio

## Comprehensive Annual Financial Report

For the Year Ended December 31, 2020



Issued by The Cuyahoga County Fiscal Department:

Michael W. Chambers, CPA, Fiscal Officer

Leigh A. Tucker, CPA, Assistant Fiscal Officer

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# Introductory Section

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**Cuyahoga County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2020*  
*Table of Contents*

	<i>Page</i>
<b>I. Introductory Section</b>	
Table of Contents .....	i
Letter of Transmittal.....	vi
List of Principal Officials .....	xvi
Organizational Chart.....	xviii
GFOA Certificate of Achievement.....	xix
<b>II. Financial Section</b>	
Independent Auditor’s Report .....	1
Management’s Discussion and Analysis .....	5
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Position .....	16
Statement of Activities .....	18
Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	20
Reconciliation of Total Governmental Fund Balances to Net Position of Governmental Activities .....	22
Statement of Revenues, Expenditures and Changes In Fund Balances – Governmental Funds .....	24
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities .....	26
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual (Budget Basis) –	
General .....	27
Human Services.....	28
Health and Human Services Levy .....	29
County Board of Developmental Disabilities.....	30
Children Services.....	31
Coronavirus Relief.....	32
Statement of Fund Net Position – Proprietary Funds .....	33
Statement of Revenues, Expenses and Changes in Fund Net Position – Proprietary Funds .....	35

**Cuyahoga County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2020*  
*Table of Contents (continued)*

	<i>Page</i>
Statement of Cash Flows – Proprietary Funds .....	36
Statement of Fiduciary Net Position – Custodial Funds.....	38
Statement of Changes in Fiduciary Net Position – Custodial Funds.....	39
Notes to the Basic Financial Statements .....	40
 <b>Required Supplementary Information</b>	
Schedule of the County’s Proportionate Share of the Net Pension/OPEB Asset/Liability –	
Ohio Public Employees Retirement System – Traditional Plan – Last Seven Years .....	166
Ohio Public Employees Retirement System – Combined Plan – Last Three Years.....	168
Ohio Public Employees Retirement System – OPEB Plan – Last Four Years.....	169
State Teachers Retirement System of Ohio – Pension – Last Eight Fiscal Years .....	170
State Teachers Retirement System of Ohio – OPEB – Last Four Fiscal Years.....	172
Schedule of the County’s Contributions –	
Ohio Public Employees Retirement System – Last Eight Years.....	174
State Teachers Retirement System of Ohio – Last Ten Years.....	176
Notes to the Required Supplementary Information .....	178
 <b>Combining and Individual Fund Statements and Schedules</b>	
<b>Combining Statements – Nonmajor Governmental Funds:</b>	
Fund Descriptions.....	183
Combining Balance Sheet – Nonmajor Governmental Funds.....	186
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	187
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	188
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	194
Combining Balance Sheet – Nonmajor Capital Projects Funds .....	199
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds .....	200
 <b>Combining Statements – Nonmajor Enterprise Funds:</b>	
Fund Descriptions.....	201
Combining Statement of Fund Net Position – Nonmajor Enterprise Funds.....	202

**Cuyahoga County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2020*  
*Table of Contents (continued)*

	<i>Page</i>
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Nonmajor Enterprise Funds.....	203
Combining Statement of Cash Flows – Nonmajor Enterprise Funds.....	204
<b>Combining Statements – Internal Service Funds:</b>	
Fund Descriptions.....	205
Combining Statement of Fund Net Position – Internal Service Funds.....	206
Combining Statement of Revenues, Expenses and Changes in Fund Net Position – Internal Service Funds.....	208
Combining Statement of Cash Flows – Internal Service Funds.....	210
<b>Combining Statements – Custodial Funds:</b>	
Fund Descriptions.....	215
Combining Statement of Fiduciary Net Position – Custodial Funds.....	216
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds.....	217
<b>Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in Fund Balance/Fund Equity – Budget and Actual (Budget Basis)</b>	
<b><i>Major Funds</i></b>	
General .....	220
Human Services.....	230
Health and Human Services Levy .....	236
County Board of Developmental Disabilities.....	238
Children Services.....	239
Coronavirus Relief.....	240
Sanitary Engineer .....	242
<b><i>Nonmajor Funds</i></b>	
Motor Vehicle Gas Tax .....	243
Real Estate Assessment .....	245
Alcohol, Drug and Mental Health Board.....	246
Cuyahoga Support Enforcement.....	247
Delinquent Real Estate Assessment .....	248
County Land Reutilization .....	249
Court.....	250
Solid Waste .....	251
Community Development .....	252
Other Community Development .....	254
Treatment Alternatives for Safer Communities.....	255
Victim Assistance.....	257

**Cuyahoga County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2020*  
*Table of Contents (continued)*

---

	<i>Page</i>
Youth Services.....	259
Other Judicial.....	260
Other Legislative and Executive.....	266
Other Health and Safety .....	268
Other Public Works .....	270
Other Social Services .....	271
Litter Prevention and Recycling.....	273
Sports Facilities Enhancement.....	274
Convention Center.....	275
Hotel/Lodging Tax .....	276
Opioid Mitigation .....	277
Alcohol, Drug and Mental Health Board Grants.....	278
Debt Service .....	279
Capital Projects.....	281
Road Capital Projects .....	282
Convention Center Hotel Construction .....	283
County Airport.....	284
County Parking Garage .....	285
Cuyahoga County Information Systems.....	286
Central Custodial Services .....	287
Maintenance .....	288
Printing .....	289
Postage.....	290
Health Insurance.....	291
Workers' Compensation.....	292
<b>III. Statistical Section</b>	
Statistical Section Description.....	S1
Net Position by Component – Last Ten Years .....	S2
Changes in Net Position – Last Ten Years .....	S4
Fund Balances, Governmental Funds – Last Ten Years.....	S8
Changes in Fund Balances, Governmental Funds – Last Ten Years.....	S10
Assessed and Estimated Actual Value of Taxable Property – Last Ten Years .....	S12
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S14
Property Tax Levies and Collections – Last Ten Years	
Real and Public Utility Taxes.....	S30
Principal Real Property Taxpayers – 2020 and 2012 .....	S32



**Cuyahoga County, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2020*  
*Table of Contents (continued)*

---

	<i>Page</i>
Ratio of General Bonded Debt to Estimated True Values of Taxable Property and Bonded Debt per Capita – Last Ten Years .....	S33
Ratio of Outstanding Debt to Total Personal Income and Debt per Capita – Last Ten Years .....	S34
Computation of Legal Debt Margin – Last Ten Years .....	S36
Computation of Direct and Overlapping Governmental Activities Debt .....	S40
Pledged Revenue Coverage – Excise Tax Bonds – Last Five Years .....	S41
Pledged Revenue Coverage – Sales Tax Bonds – Last Six Years .....	S42
Pledged Revenue Coverage – Sanitary Sewer Fund – Last Ten Years .....	S43
Demographic Statistics – Last Ten Years .....	S44
Ten Largest Employers – 2020 and 2012 .....	S46
County Government Employees – Last Ten Years .....	S48
Capital Asset Statistics by Function/Program – Last Nine Years .....	S52
Operating Indicators by Function/Program – Last Ten Years .....	S54



December 17, 2021

**TO THE HONORABLE CUYAHOGA COUNTY EXECUTIVE, COUNCIL MEMBERS, AND THE CITIZENS OF CUYAHOGA COUNTY:**

As Fiscal Officer of Cuyahoga County, I am pleased to present the Cuyahoga Comprehensive Annual Financial Report for the year ended December 31, 2020. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a Generally Accepted Accounting Principles (GAAP) basis, and Ohio Revised Code 117.38 which requires the counties reporting on a GAAP basis to file an annual report with the Auditor of State.

The County's Fiscal Department assumes responsibility for both the accuracy of the data and the completeness and fairness of presentation, including all disclosures contained within the Comprehensive Annual Financial Report. The accuracy and completeness of the data is based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute assurance that the financial statements are free of any material misstatements. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the County. We have included all disclosures necessary to enable the reader to gain an understanding of the County's financial activities.

Ohio law requires independent audits to be performed on all financial operations of the County either by the Auditor of the State of Ohio or an independent public accounting firm, if permitted by the Auditor of State. The Auditor of State rendered an opinion on the County's financial statements as of December 31, 2020, and the Independent Auditor's Report on the basic financial statements is located at the front of the financial section of this report.

An independent audit involves examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by the management; and evaluating the overall financial statement presentation. Included in the Comprehensive Annual Financial Report is the unmodified "clean" opinion on the County's financial statements for the year ended December 31, 2020 issued by the independent auditors, the Auditor of the State of Ohio. *U.S. Office of Management and Budget Compliance Supplement* requires an independent audit to be conducted annually. The audit, which includes procedures to fulfill federal Single Audit requirements, serves to maintain and strengthen the County's accounting and budgetary controls. The Single Audit, which meets the Compliance Supplement requirements, is published under separate cover and can be obtained by sending a written request to the Cuyahoga County Fiscal Department, 2079 East Ninth Street, 3rd Floor, Cleveland, Ohio 44115.

The Management Discussion and Analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis to accompany the basic financial statements. The MD&A is included to complement this letter of transmittal and should be read in conjunction with it.

## PROFILE OF CUYAHOGA COUNTY

### Cuyahoga County Snapshot

Cuyahoga County is located on the southern shore of Lake Erie in northeastern Ohio. The County has a large commercial base and allows for one-day highway travel to nearly half of the United States and Canada, while still maintaining full shipping access to the Atlantic. A highly skilled workforce offers the industrial and professional skills businesses need at a lower and more stable cost than found in other coastal centers. The cost of doing business in northeast Ohio is almost 10 percent lower than the national average.

Within the County, there are several public and private two-year and four-year colleges and universities that provide a quality college education and services to the community. The largest of these institutions are Cleveland State University, Cuyahoga Community College, Case Western Reserve University, Baldwin Wallace University, John Carroll University, and Notre Dame College. These higher learning institutions are working on creating curriculums, career pathways, and business partnerships to meet the current and future needs in growing or high-demand industries located in the region.

The County is known for its many cultural institutions and attractions including, the Federal Reserve Bank of Cleveland, Severance Hall (home to The Cleveland Orchestra), the Cleveland Museum of Art, the Cleveland Museum of Natural History, Museum of Contemporary Art Cleveland, The Rock and Roll Hall of Fame and Museum, the Cleveland Botanical Gardens, Western Reserve Historical Society, Cleveland West Side Market, and the NASA John H. Glenn Research Center at Lewis Field.

Historic Playhouse Square is the country's largest performing arts center outside of New York and features Broadway shows, concerts, comedy, opera, dance, and children's programming. The not-for-profit performing arts center utilizes the arts to engage individuals and attract more than one million guests per year to its more than 1,000 annual events. These audiences act as the catalyst for economic growth and vitality within the Playhouse Square neighborhood.

The County's location on Lake Erie and the Cuyahoga River provides a setting for many water recreation facilities and offerings, including Cleveland Metroparks Lakefront Reservation, many power and sailboat marinas and fishing piers and offshore reefs. The Greater Cleveland Aquarium located on the west bank of the Cuyahoga River consists of approximately 70,000 square feet of exhibition space and features exhibits representing both local and exotic species of fish. The City's North Coast Harbor is the site of the William G. Mather Museum, the Rock and Roll Hall of Fame and Museum, the Great Lakes Science Center, and FirstEnergy Stadium, home of the Cleveland Browns.

Residents and visitors also enjoy many outdoor recreational destinations. Cleveland Metroparks often referred to as the "Emerald Necklace" is the network of 18 park reservations that span over 23,000 acres and includes 300 miles of walking, biking, and horse trails as well as eight lakefront parks, six nature education and visitor centers, eight golf courses, 50 playgrounds, and 23 fishing areas. Several of the park reservations are adjacent to the Cuyahoga Valley National Park, which is the only national park in Ohio. Additionally, Cleveland Metroparks operates and manages a zoo located on 183 rolling acres, which features a rainforest, numerous animal exhibits, and several educational programs for all ages.

Sports fans and other entertainment enthusiasts enjoy attending events, dining, shopping, and lodging in the Gateway District, which welcomes approximately five million visitors per year making it the most visited neighborhood in Downtown Cleveland. Gateway consists of Progressive Field, home of the Cleveland Indians (whose name will be changed to the Cleveland Guardians effective for the upcoming 2022 season), and Rocket Mortgage FieldHouse, the home of the 2016 NBA Champions Cleveland Cavaliers, the 2016 Calder Cup Champions Lake Erie Monsters, the Cleveland Gladiators, and the Mid-American Conference Basketball Tournament. Rocket Mortgage FieldHouse also hosts 200 plus entertainment events annually, including world-class concerts and family shows. Additionally, Gateway consists of six hotels, 60 restaurants and bars, and several unique retail stores for visitors to explore and enjoy. Around the corner from the Gateway District is the Jack Cleveland Casino, which features 96,000 square feet of gaming space.

Cleveland is one of only fifteen cities in the country with three major league sports facilities in its downtown. Original construction of the three professional sports facilities was funded, in part, with the proceeds of a County-wide excise tax on cigarettes, liquor, beer, and wine at wholesale and retail locations. The tax was first levied for a period of fifteen years, upon approval by voters in the County, in 1990 and was subsequently extended for a period of an additional ten years, through July 31, 2015. On May 6, 2014, voters of the County approved the renewal of the excise tax for a period of an additional twenty years to fund future capital repairs at the three sports facilities.

### **General Information**

The State established Cuyahoga County on February 8, 1808, and the first meeting of the Cuyahoga County Board of County Commissioners was held in June of 1810. However, the borders of the County were not finalized until 1843. The County covers an area of 459.8 square miles containing 59 cities and villages, the largest of which is the City of Cleveland, the County seat, as well as two townships. Based on the 2010 census, the County's population was 1,280,122 and the estimated population for 2020 is 1,227,883.

The financial statements contained within this Comprehensive Annual Financial Report include all funds, agencies, boards and commissions that are not legally separate and for which the County of Cuyahoga (the primary government and reporting entity) is financially accountable. The County provides many services to its citizens including tax collection and distribution, civil and criminal justice systems, public safety, health assistance, human services, road and bridge maintenance, and other general and administrative support services. The County also operates enterprise funds, which include sanitary services, a regional airport, a parking garage and the Regional Enterprise Data Sharing System (REDSS). Additionally, the County subsidizes the operation of The MetroHealth System, a nationally ranked integrated public health care system that includes an acute care hospital housing a Level 1 Adult Trauma and Burn Center, a skilled nursing facility and 20 locations throughout the community.

Municipalities within the County provide public safety, including police and fire functions; construction, maintenance and repair of streets and sidewalks; certain sanitation and health activities; recreation, including parks, playgrounds and swimming pools; certain public service enterprises such as collection, recycling and disposal of solid wastes and operation of sewer and water systems, airports and hospitals; and certain planning and zoning functions.

In addition to the services provided by the County, municipalities (and to some extent, townships) and the educational services provided by the various school districts within the County and State, there are other special districts and governmental entities currently performing various public service functions in the County. These include, among others, Cleveland Metroparks (park and recreation facilities and programs), the Greater Cleveland Regional Transit Authority (mass transit), the Cleveland-Cuyahoga County Port Authority (lake port facilities and economic development activities), the Cuyahoga Community College District (two-year community college), the Cuyahoga County Library District (library facilities), the Cuyahoga County Board of Health (public health and wellness), Cuyahoga County Solid Waste Management District (solid waste management), the Cuyahoga Metropolitan Housing Authority (low-income housing), the Northeast Ohio Regional Sewer District (wastewater collection and treatment) and the Cuyahoga Arts & Culture (support for the arts).

Organizations that are legally separate from the County are included as a component unit if the County's elected officials appoint a voting majority of the organization's governing body and (1) the County has the ability to impose its will on that organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the County. A complete discussion of the County's reporting entity is provided in Notes 1, 25, 26, 31 and 32.

## **Government Structure**

On November 6, 2009, County voters overwhelmingly approved the adoption of a new County Charter which replaced the three-commissioner form of county government with an elected County Executive and County Prosecutor, and an 11-member County Council. Each Council member represents a single geographic district; there are no at-large districts. The elected offices of commissioners, auditor, treasurer, recorder, clerk of courts, coroner, engineer and sheriff were abolished. The County Executive was given authority to appoint individuals to these offices, which became part of the executive branch of the County.

In the November 2010 General Election, the first County Executive and 11 member County Council were elected. Their terms commenced January 1, 2011, with the County Executive and six members of Council serving a four-year term and five members serving a two-year term. In 2013, the five Council seats whose terms had expired were then elected to a four-year term, staggered with the other six members of Council.

The County Executive, with the approval of Council, appoints the following: a Fiscal Officer whose duties include those of an elected county auditor, an elected county recorder and an elected clerk of courts (other than those duties related to the operations of the County Courts) under State law; a Medical Examiner who performs the duties of an elected county coroner under State law; a Clerk of Courts to carry out the duties of an elected clerk of courts related to the operations of the Courts under State law; a Director of Public Works who performs the duties of an elected county engineer and a sanitary engineer under State law; a Director of Law who serves as the legal advisor to the County Executive and Council; a Treasurer who performs the duties of an elected county treasurer under State law; a Sheriff who performs the duties of an elected county sheriff under State law; and a Director of Health and Human Services who manages the administration of the County's various human service agencies, programs and activities.

The County Executive has powers and duties of an executive and administrative nature, including, but not limited to, overseeing most personnel and collective bargaining matters, executing contracts, conveyances and indebtedness on behalf of the County, introducing ordinances and resolutions for Council's consideration and submitting tax and operating budgets, capital improvement plans, a five-year financial forecast for County operating funds and a related written message annually. The County Executive also has veto power over Council's actions.

The County Council holds the legislative power and is the taxing authority of the County. Council has authority to establish procedures governing the making and administration of County contracts and public improvements. Council also has authority to adopt the annual tax budget and the County's operating and capital budgets, to make appropriations to provide for the acquisition, construction and maintenance of property and to establish a procedure for the levying of special assessments. The Council may override a veto of the County Executive if at least eight members of Council vote to approve the vetoed measure. Council may investigate any financial transaction relating to any matter upon which it is authorized to act and has investigative as well as legislative powers.

## **ECONOMIC OUTLOOK AND CONDITIONS**

Cuyahoga County receives a significant portion of its funding from sales taxes and local property taxpayers. A sales tax rate of 8.0 percent is collected by the State of Ohio on sales made in Cuyahoga County. The tax is split as follows: 5.75 percent for the State of Ohio; 1.25 percent for the County's General Fund; and 1.0 percent for the Greater Cleveland Regional Transit Authority (RTA). The County exhibits a moderate balance between residential/agricultural lands and commercial/industrial lands. Since the County is reliant on tax revenue collections, the economic environment in the County has a significant impact on the 2020 budget.

Like most areas of the United States, Cuyahoga County experienced significant increases in unemployment in recent years, followed by a slow rebound of the job market. The increases in unemployment due to the COVID-19 pandemic and the economic downturn it exacerbated, swelled the ranks of unemployed in 2020. According to the Ohio Department of Job and Family Services, as of December 2020, the County's average unemployment rate was 6.8 percent, up from 3.6 percent a year ago. Ohio's average unemployment rate, at 5.5 percent in December 2020 was also higher than reported in December 2019. The national average unemployment rate rose from 3.6 percent in 2019 to 6.7 percent in 2020.

Cuyahoga County continues to be a leader in northeast Ohio in reshaping its economy from one that was highly dependent on manual labor to one that uses innovation to assist new, job-producing companies in biotechnology, medical devices, and other associated industries that revolve around its world-class health care systems. While the County's economy has shifted more toward health care and financial services, its manufacturing base has assumed a smaller, yet still vital role. Competitive pressures in manufacturing have limited job creation, but the competitive position of industrial companies based in Cuyahoga County has improved.

The convention complex on the Mall was completed in 2016 with the opening of the Hilton Cleveland Downtown Hotel, just in time for the Republican National Convention (RNC). The hotel is connected below ground to the Huntington Convention Center of Cleveland and to the Global Center for Health Innovation. Together, the three County-owned buildings serve as a center for innovation, collaboration, and a platform for large events. They put Cleveland in position to compete on a national and international level for trade shows and convention business. The County believes these three facilities will serve as the catalyst for bringing new economic activity to Cuyahoga County, all while strengthening the region's national reputation and laying a new foundation for continued development.

By the end of 2020, downtown Cleveland had 7,520 market rate rental units with 991 of these units added in 2019 alone. Residential rents averaged \$1.58 per square foot per month. The for-sale downtown Cleveland residential market continues to grow, with 76 new condo/townhome sales in 2019 at an average price of \$248,731. The population of Downtown Cleveland more than doubled from 2000 through 2020, with a \$79,000 median household income. In terms of downtown Cleveland office space, more than 106,000 total downtown employees supported an 87.3 percent occupancy rate for Class A office space with an average asking lease rate of \$24.75 per square foot per year.

The continued growth of the Downtown Cleveland population was supported by close to \$20 million of Cuyahoga County funding for both new construction and renovation of existing buildings for market rate rental units. Significant residential projects include the Lumen, Beacon, Athlon, Residences at 1717 East 9th, and the Garfield. This continued population growth is expected to bring Downtown Cleveland's population across the 20,000 threshold within the next few years.

The County is corporate headquarters to five corporations with annual revenues of more than one billion dollars in 2020. These corporations include Progressive, The Sherwin Williams Company, Parker-Hannifin Corporation, TravelCenters of America, and KeyCorp.

## **LONG-TERM FINANCIAL PLAN**

Detailed provisions regulating the County's budget, tax levies, and appropriations are set forth in the County Charter and the Ohio Revised Code. Under the County Charter, the County Executive is required to submit a proposed two-year budget to County Council prior to the start of the next fiscal year. In accordance with State law, the Council must adopt a permanent appropriation measure for a fiscal year by April 1 and may adopt a temporary appropriation measure for the fiscal year to provide for expenditures from January 1 until the permanent appropriation measure is adopted. The County has maintained a policy of adopting the budget before the start of the current fiscal year.

The County Administration and Council have established a policy of maintaining a five year capital improvement plan for capital expenditures. It is updated by the administration and reviewed by Council during biennial budget hearings. The five year plan includes capital expenditures for new buildings and improvements, roads and bridges, sanitary sewers, the County airport, and various types of equipment. This enables a discussion on financing these items two or three years before they are needed and allows the County to accommodate scheduled capital replacements as well as emergency expenditures without unduly burdening or restructuring the current year budget.

The Office of Budget and Management (OBM) is responsible for compiling information for the County's operating and capital budgets and performing financial analysis and administrative functions for the County Executive and Fiscal Officer. OBM monitors the budgets of County departments and independent boards and agencies and makes recommendations for budget adjustments. Other responsibilities include revenue forecasting, policy and legislative analysis, fiscal transaction processing, federal program review, cost effectiveness studies and financial consultation services.

## **RELEVANT FINANCIAL POLICIES**

### **Accounting System and Budgetary Control**

The County utilizes an automated Enterprise Resource Planning (ERP) accounting system, which provides the capability to prepare financial information based on accounting principles generally accepted in the United States of America (GAAP) for governments. Lawson is the enabling ERP technology used for the County's accounting and budgetary controls. All operations of the County use the Lawson accounting software. Adequate internal accounting controls are an integral part of this system and are designed to achieve the fundamental objectives of safeguarding assets and providing reasonable assurance that financial transactions are properly recorded.

The County's day-to-day accounting and budgetary records are maintained on a basis other than GAAP. For financial reporting purposes, the accounting records are converted to the modified accrual basis for all governmental funds for the governmental fund financial statements and the accrual basis for the government-wide financial statements and the proprietary and fiduciary funds. A further discussion of the two bases of accounting and their reconciliation can be found in Note 2 of the notes to the financial statements.

All funds, except custodial funds are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of control is at the character level (personnel and other expenses) within a department and fund. Any budgetary modifications at this level may only be made by resolution of County Council.

### **New Enterprise Resource Planning (ERP) System**

In 2020, the County implemented twenty new modules of the ERP system including general ledger, accounts payable, accounts receivable, contract sourcing, budget, and work orders. This implementation was the first major update to the County's internal systems in thirty years and occurred during a very challenging year of COVID.

## **STRATEGIC PLAN**

In 2019, the County developed its first strategic plan since voters approved a new charter form of government in 2009 to guide and promote future growth. The plan includes initiatives tied to five strategic focuses: regional growth, economic opportunity, individual well-being, superior services, and mobilization of cross-sector resources. The plan seeks to answer three questions: Where are we going as a region? Who is our customer? Are we creating value for our customer?

In 2020, the County passed legislation declaring racism as a public health crisis, established a Citizen's Advisory Council on Equity, and activated the County's internal Equity Commission. The County continues to actively work to expand racial equity and to work with community leaders to reduce the racial disparities in healthcare, access to healthy food and water, and general quality of life.

### **Regional Growth**

Cuyahoga County is still in the process of economic restructuring and transitioning from its traditional manufacturing-dominated economy, to a knowledge-based economy supporting 21<sup>st</sup> century industries in technology, advanced manufacturing, big-data and health care innovation. The County's strategic priorities for regional growth will ensure that our region is economically competitive, our businesses are growing and profitable, and our community is vibrant, dynamic and diverse. Currently, there are over 700 bioscience related companies employing more than 230,000 individuals in Northeast Ohio.

The County continues to strategically market the Global Center for Health Innovation (GCHI) to attract bioscience related companies to the region.

### **Economic Opportunity**

The County is committed to promoting the economic well-being and prosperity of its residents. The County's strategic priorities for economic growth include collaborative development, inclusive economic growth, innovation, workforce development, proactive and intentional business engagement, and creation of vibrant neighborhoods through placed based investment.

In 2019, Cuyahoga County, along with other Workforce Funders, came together to develop a five year economic plan. This plan addresses a core need of local businesses – the need for trained workers to fill in-demand jobs in specific sectors. The County and other partners are focused on addressing skills needed in Advanced Manufacturing, Medical and Information Technology (including Blockchain).

Cuyahoga County continued to support existing efforts and created new opportunities that helped job seekers establish career plans that integrated support, readiness, education, employment, career advancement, and entrepreneurship services. Job quality was a focused priority of these activities that assisted businesses and service providers with opportunities for career pathways, advancement, retention and mobility.

Cuyahoga County supported existing workforce development programs that promote rehabilitation and social reintegration of the re-entry population and encourages private-sector employers to remove bright-line barriers to employment for job-seekers with criminal records.

The County's strategic priorities include ensuring every child is ready for school on the first day of Kindergarten, every student stays in school and has the support needed to graduate high school ready for post-secondary completion and career success, and every resident is on a path to upward mobility and career advancement.

### **Individual Well-Being**

The County's strategic priorities for individual well-being include all residents are safe, supported, and able to care for themselves, all people have equal access to justice, and all are valued, respected, and heard. The County will achieve these goals by implementing a Department of Health and Human Services' strategic plan, developing a coordinated approach to combat the opioid epidemic, and establishing regional jail operations.



The impact of the opioid epidemic has caused a devastating chain reaction to our residents, our region, and our safety and justice services. The County's Division of Children and Family Services (DCFS) reported 578 cases of drug exposed babies in 2020 which was a slight increase from 565 in 2019.

There were 2,772 children and teens in temporary or permanent custody of the County on December 28, 2020. To make matters even more challenging, there has been a decline in foster homes and in-network foster homes. In the face of this crisis, the County remains committed to fighting the opioid crisis by fighting the pharmaceutical companies head on, funding rehabilitation services, and spreading the word about the dangers of opioid prescriptions.

In 2020, the County received the remaining funds due of \$95.5 million in cash and program funding for the opioid settlement from the pharmaceutical companies. An Opioid Crisis Mitigation Plan was developed and implemented to disburse the incoming funds in ways that addresses the opioid crisis through proven approaches at mitigation, including Recovery Coaches throughout area hospitals, Medically Assisted Treatment, increased treatment beds, and support programs for mother's suffering from drug addiction and more.

### **Superior Services**

The County is committed to running a government that is efficient, effective, and that gets results. The County's strategic priorities for providing superior services to residents, businesses, political subdivisions, and other stakeholders include maintaining financial strength and operational efficiencies, providing a superior customer experience, and making Cuyahoga County an employer of choice.

The County offers a variety of public works, safety, master planning, and information technology services to municipalities throughout the region. Some of these services include road and bridge work, sewer services, Ready Notify mass notification system, emergency management certifications, Sheriff Department impact units, master planning, and web design, development and hosting solutions.

### **Cross-Sector Resources**

The County is determined to mobilize cross-sector resources to drive collaboration among regional partners, co-create systems-level solutions, and make a difference in everything we do. In an era of rising public expectations and declining resources, the County is creating new partnerships with private and community organizations that are both transactional and relational, relying not only on contracting but also shared resources, risks, and decision-making processes.

## **ACCOMPLISHMENTS**

Cuyahoga County is committed to cultivating a positive environment that supports transformation, financial responsibility, and collaboration that provides citizens with an effective and efficient government. The past year has produced a number of successful projects and initiatives some of which include the following.

- When COVID was deemed a threat to Cuyahoga County, the County proactively put plans in place to keep residents safe and healthy while also providing them with financial supports after falling on hard times. The County maintained essential services and provided many online service options so residents could stay safe in their homes if needed. Cuyahoga County received \$214 million in direct aid through the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The County used CARES funds during the pandemic to keep families in their homes, keep businesses afloat, and protect our essential workers and first responders. With these funds, the County:
  - distributed over 17.6 million units of personal protective equipment (PPE)
  - distributed more than \$11 million to small businesses and restaurants
  - distributed \$8.1 million to 25 community nonprofits
  - allotted nearly \$30 million to renters facing eviction

- The COVID-19 pandemic showed many long-standing disparities between Black and White people in Cuyahoga County. Acknowledging these inequities and working to combat them, County Executive Armond Budish established both internal and external Councils to identify opportunities and provide recommendations for improving racial equity. The Citizens' Advisory Council on Equity (external commission) and the Internal Equity Commission both submitted reports with these recommendations, and the County has taken the following actions in the near term and will continue to work on ways to solve the complex challenges of structural racism:
  - Proposed the creation of equity zones, which consider a community's health indicators as determined by the U.S. Census Bureau to potentially increase services and support in these areas
  - Released an RFP for Diversity, Equity and Inclusion training and coaching for all County employees
  - Created a new Department of Equity and Inclusion
  - Signed multiple Executive Orders enhancing diversity in the County procurement process
  - Began reporting Cuyahoga Performance data by race and ethnicity when available to support the commissions' work
  
- Cuyahoga County is one of the worst broadband connected areas in the country, and the pandemic made this situation even worse for families lacking internet access. The administration worked with partners to provide 7,100 residents with internet access, and 11,000 computers and laptops were made available to families. The County is continuing to develop more long-term, sustainable solutions to bridging the digital divide in underserved communities.
  
- Cuyahoga County is committed to providing residents with better access to Lake Erie, through the development of the Cuyahoga County Lakefront Public Access Plan. The plan aims to improve transportation networks and increase public access to Lake Erie in concert with shoreline stabilization efforts. The Plan covers the entire 30-mile Lake Erie shoreline within Cuyahoga County and is focused on the immediate shoreline, including the properties, roads, and infrastructure adjacent to the lake. Multiple projects are being developed and built out to create better access and public comment is being actively conducted.
  
- Cuyahoga County is committed to delivering high quality infrastructure improvements for the advancement of the County. The County's Public Works department administers the County Road Maintenance Reimbursement Program, which is a dedicated fund to partner with municipalities to extend the useful life of pavements on County roads by encouraging routine maintenance. In 2020, Public Works awarded approximately \$17 million to 27 municipalities based on economic health, poverty level, poor road conditions, and traffic.
  
- Cuyahoga County funded 16 municipal programs that resulted in over 1,100 new trees being planted throughout the County in 2020. The County participated in 35 residential solar installations and constructed 9 local government roof array systems.
  
- In 2020, Moody's Corporation reaffirmed Cuyahoga County's bond rating at Aa2, a definitive recognition of strong financial management and best practice financial policies.
  
- Cuyahoga County has been actively monitoring its debt portfolio for a number of years and waiting for the most opportune time to sell refunding bonds to achieve debt service savings. A number of Cuyahoga County's bond issues had first optional call dates in 2020. Refunding bonds just prior to the first optional call date coupled with selling refunding bonds in the capital markets with interest rates near historic low levels allowed the County to lock-in significant savings. The County achieved debt service savings of 14 percent that resulted in over \$51.5 million in savings.

## AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded the County the Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 2019. The Certificate of Achievement is the highest form of recognition for excellence in state and local government financial reporting. To earn the Certificate of Achievement, the County published a readable and efficiently organized Comprehensive Annual Financial Report whose contents conformed to program standards and satisfied GAAP and applicable legal requirements. The Certificate of Achievement is valid for a period of one year. We believe our current Comprehensive Annual Financial Report conforms to the Certificate of Achievement program requirements and we are submitting it to the GFOA.

The GFOA presented an award of Distinguished Budget Presentation to the County for its biennial budget beginning January 1, 2018 as well. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. This award is valid for a period of two years only.

### **Acknowledgments**

The preparation of this report would not have been possible without the cooperation of every County department and agency. Planning, coordinating, compiling, and completing this report is the responsibility of the Financial Reporting team. I gratefully acknowledge their dedication and professionalism as well as those of the other members of the financial services staff of the County Fiscal Office. I would also like to thank the County's other elected officials and managers for their assistance in this project.

Sincerely,

A handwritten signature in black ink that reads "Michael W. Chambers CPA". The signature is written in a cursive style with a large, stylized initial "M".

Michael W. Chambers, CPA  
Cuyahoga County Fiscal Officer

**Cuyahoga County, Ohio**

*Principal Officials  
December 31, 2020*

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**Elected Officials**

*County Council*

President, District 3 .....	Dan Brady
Vice-President, District 8.....	Pernel Jones, Jr.
District 1 .....	Nan Baker
District 2 .....	Dale Miller
District 4 .....	Scott Tuma
District 5 .....	Michael J. Gallagher
District 6 .....	Jack Schron
District 7 .....	Yvonne M. Conwell
District 9 .....	Shontel M. Brown
District 10 .....	Cheryl L. Stephens
District 11 .....	Sunny M. Simon

*Other Elected Officials*

County Executive.....	Armond Budish
County Prosecutor.....	Michael C. O'Malley

*Court Elected Officials*

Eighth District Court of Appeals .	Judge Eileen T. Gallagher, Administrative
Judge Patricia Ann Blackmon	Judge Mary J. Boyle
Judge Frank D. Celebrezze	Judge Eileen A. Gallagher
Judge Sean C. Gallagher	Judge Ray Headen
Judge Larry A. Jones, Sr.	Judge Kathleen A. Keough
Judge Mary Eileen Kilbane	Judge Anita Laster Mays
Judge Michelle J. Sheehan	
Court of Common Pleas.....	Judge John J. Russo, Administrative and Presiding
Judge Dick Ambrose	Judge Richard Bell
Judge Deena R. Calabrese	Judge J. Philip Calabrese
Judge Maureen E. Clancy	Judge Cassandra Collier-Williams
Judge Brian J. Corrigan	Judge Peter J. Corrigan
Judge Nancy A. Fuerst	Judge Steven E. Gall
Judge Hollie L. Gallagher	Judge Kelly A. Gallagher
Judge Shannon M. Gallagher	Judge Daniel Gaul
Judge Emily Hagan	Judge Wanda C. Jones
Judge Ashley Kilbane	Judge David T. Matia
Judge Robert C. McClelland	Judge Timothy P. McCormick
Judge Nancy R. McDonnell	Judge William T. McGinty
Judge Sherrie Miday	Judge John P. O'Donnell
Judge Joseph D. Russo	Judge Michael J. Russo
Judge Nancy M. Russo	Judge Shirley Strickland Saffold
Judge Michael P. Shaughnessy	Judge Brendan J. Sheehan
Judge John D. Sutula	Judge Kathleen A. Sutula
Judge Joan C. Synenberg	Judge Deborah M. Turner

(continued)

**Cuyahoga County, Ohio**  
*Principal Officials (continued)*  
*December 31, 2020*

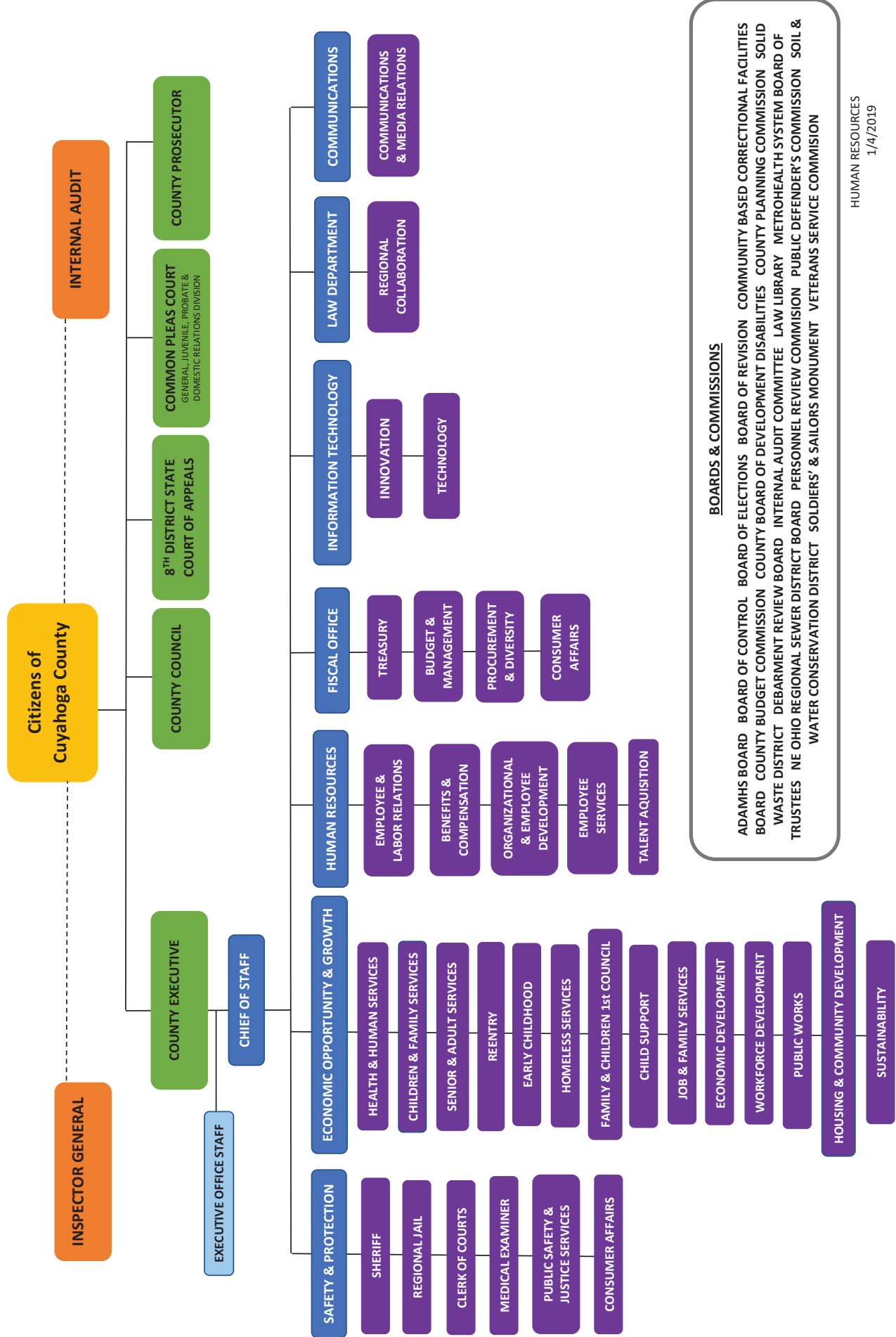
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Domestic Relations .....	Judge Leslie Ann Celebrezze, Administrative Judge
Judge Rosemary Grdina Gold	Judge Francine B. Goldberg
Judge Tonya R. Jones	Judge Diane M. Palos
Probate Court .....	Anthony J. Russo, Presiding Judge
	Judge Laura J. Gallagher
Juvenile Court .....	Judge Thomas F. O'Malley, Administrative Judge
Judge Patrick F. Corrigan	Judge Alison L. Floyd
Judge Jennifer L. O'Malley	Judge Michael J. Ryan
Judge Kristin W. Sweeney	

**Appointed Charter Officials**

Clerk of Courts .....	Nailah K. Byrd
County Treasurer .....	W. Christopher Murray, II
Director of Development .....	Theodore N. Carter
Director of Internal Audit .....	Monica Houston
Director of Law .....	Gregory G. Huth
Director of Health and Human Services .....	David Merriman
Director of Public Works .....	Michael W. Dever
Fiscal Officer .....	Michael W. Chambers
Medical Examiner .....	Dr. Thomas P. Gilson
Sheriff .....	David G. Schilling, Jr.



**BOARDS & COMMISSIONS**

ADAMHS BOARD BOARD OF CONTROL BOARD OF ELECTIONS BOARD OF REVISION COMMUNITY BASED CORRECTIONAL FACILITIES BOARD COUNTY BUDGET COMMISSION COUNTY BOARD OF DEVELOPMENT DISABILITIES COUNTY PLANNING COMMISSION SOLID WASTE DISTRICT DEPARTMENT REVIEW BOARD INTERNAL AUDIT COMMITTEE LAW LIBRARY METROHEALTH SYSTEM BOARD OF TRUSTEES NE OHIO REGIONAL SEWER DISTRICT BOARD PERSONNEL REVIEW COMMISSION PUBLIC DEFENDER'S COMMISSION SOIL & WATER CONSERVATION DISTRICT SOLDIERS' & SAILORS MONUMENT VETERANS SERVICE COMMISSION



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of Cuyahoga  
Ohio**

For its Comprehensive Annual  
Financial Report  
For the Fiscal Year Ended

December 31, 2019

*Christopher P. Morrill*

Executive Director/CEO

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# Financial Section

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88 East Broad Street  
Columbus, Ohio 43215  
ContactUs@ohioauditor.gov  
(800) 282-0370

## INDEPENDENT AUDITOR'S REPORT

Cuyahoga County  
2079 East Ninth Street  
Cleveland, Ohio 44115

To Armond Budish, Cuyahoga County Executive and Members of County Council:

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio (the County), as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for preparing and fairly presenting these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes designing, implementing, and maintaining internal control relevant to preparing and fairly presenting financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to opine on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component unit, MetroHealth System, which represent 91.0 percent and 98.4 percent, respectively, of the assets and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amount included for the MetroHealth System, is based solely on the report of other auditors. We audited in accordance with auditing standards generally accepted in the United States of America and the financial audit standards in the Comptroller General of the United States' *Government Auditing Standards*. Those standards require us to plan and perform the audit to reasonably assure the financial statements are free from material misstatement.

An audit requires obtaining evidence about financial statement amounts and disclosures. The procedures selected depend on our judgment, including assessing the risks of material financial statement misstatement, whether due to fraud or error. In assessing those risks, we consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not to the extent needed to opine on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of management's accounting policies and the reasonableness of their significant accounting estimates, as well as our evaluation of the overall financial statement presentation.

We believe the audit evidence we obtained is sufficient and appropriate to support our audit opinions.

### **Opinion**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, as of December 31, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparisons for the General Fund, Human Services Fund, Health and Human Services Levy Fund, County Board of Developmental Disabilities Fund, Children Services Fund and Coronavirus Relief Fund thereof for the year then ended in accordance with the accounting principles generally accepted in the United States of America.

### **Emphasis of Matter**

As discussed in Note 29 to the financial statements, the financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the County. We did not modify our opinion regarding this matter.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require this presentation to include *management's discussion and analysis*, and schedules of net pension and other post-employment benefit liabilities and pension and other post-employment benefit contributions listed in the table of contents, to supplement the basic financial statements. Although this information is not part of the basic financial statements, the Governmental Accounting Standards Board considers it essential for placing the basic financial statements in an appropriate operational, economic, or historical context. We applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, consisting of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, to the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not opine or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to opine or provide any other assurance.

#### *Supplementary and Other Information*

Our audit was conducted to opine on the County's basic financial statements taken as a whole.

The introductory section, the financial section's combining statements, individual fund statements and schedules and the statistical section information present additional analysis and are not a required part of the basic financial statements.

The statements and schedules are management's responsibility, and derive from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. We subjected this information to the auditing procedures we applied to the basic financial statements. We also applied certain additional procedures, including comparing and reconciling this information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, this information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

We did not subject the introductory section and statistical section information to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion or any other assurance on them.

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

In accordance with *Government Auditing Standards*, we will also issue our report dated December 17, 2021, on our consideration of the County'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. That report describes the scope of our internal control testing over financial reporting and compliance, and the results of that testing, and does not opine on 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 County's internal control over financial reporting and compliance



Keith Faber  
Auditor of State  
Columbus, Ohio

December 17, 2021

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**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

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As management of Cuyahoga County (the County), we offer the readers of the County's financial statements the following discussion and analysis of the financial performance as well as an overall review of the County's financial activities for the fiscal year ended December 31, 2020. The intent of this discussion and analysis is to look at the County's financial performance as a whole. Readers should also review the financial statements and notes to those respective statements to enhance their understanding of the County's financial performance.

### **Financial Highlights**

Key Financial Highlights for 2020 are as follows:

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2020 by approximately \$458.9 million (net position). Of the approximately \$458.9 million of net position, governmental activities accounted for approximately \$309.5 million of net position and business-type activities accounted for approximately \$149.4 million of net position.
- The County's overall net position increased from the prior year due to decreased expenses related to the sheriff and various community development projects.
- As of the end of 2020, the County's governmental funds reported a combined ending balance of \$1.25 billion.
- The County refunded \$304.2 million in bonds resulting in \$51.5 million in annual debt service savings from 2020 to 2037
- In 2017, Cuyahoga County filed suit against manufacturers, distributors, and four individuals who were instrumental in promoting opioids for sale and distribution nationally and in Cuyahoga County. In anticipation of the expected settlement, the County developed an Opioid Crisis Mitigation Plan. Phase I of the comprehensive mitigation plan was a planned investment of \$22.1 million in programs that work directly toward prevention, treatment, and recovery related to this epidemic. In 2020, the County received an additional \$95.5 million in settlement monies from various pharmaceutical companies on a cash basis. The additional settlement will be used to continue to fund the Opioid Crisis Mitigation Plan and diversion programs.

### **Using this Financial Report**

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the readers can understand Cuyahoga County as a financial whole, an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole County, presenting both an aggregate view of the County's financial condition and a longer-term view of those finances. Fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what remains for future spending. The fund financial statements also look at the County's most significant funds with all other non-major funds presented in total in one column.

**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

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## **Reporting on the County as a Whole**

### **Statement of Net Position and the Statement of Activities**

While these documents include the various funds used by the County to provide programs and activities, the view of the County as a whole looks at all financial transactions and asks the question, “How did we do financially during 2020?” The Statement of Net Position and the Statement of Activities answers this question. These statements include all non-fiduciary *assets and deferred outflows of resources* and *liabilities and deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year’s revenues and expenses regardless of when cash is received or paid.

These two statements report the County’s *net position* and changes in net position. This change in net position is important because it tells the reader that, for the County as a whole, the *financial position* of the County has improved or diminished. The causes of this change may be the result of many factors, some financial, some not. Non-financial factors include the change in value in the County's tax base, current property tax laws in Ohio restricting revenue growth, and other factors.

In the Statement of Net Position and the Statement of Activities, the County is divided into three distinct kinds of activities:

***Governmental Activities*** – Most of the County’s programs and services are reported here including health and safety, social services, justice, community development, public works and general government. These services are funded primarily by taxes and intergovernmental revenues including federal and state grants and other shared revenues.

***Business-Type Activities*** – These services are provided on a charge for goods or services basis intended to recover all of the expenses or costs of the goods or services provided.

***Component Units*** – The County includes financial data of the MetroHealth System (the “System”) and the Cuyahoga County Convention Facilities Development Corporation (the “Corporation”).

The System is a legally separate, non-profit organization, which provides health care and hospitalization to the general public and care for the County’s indigents. Under Ohio Revised Code 339.06, the County appoints the majority of the Hospital’s Board of Trustees who has certain powers and duties. The Hospital is included in the County’s reporting entity because of its financial benefit/burden relation with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2020 this support amounted to \$32,472,000. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.

The Corporation is a legally separate, non-profit organization, which oversees the operations of the Cleveland Convention Center and Global Center for Health Innovation. The County appoints the majority of the Corporation’s Directors who has certain powers and duties. The Corporation is included in the County’s reporting entity because of its financial benefit/burden relationship with the County. The Corporation has an outstanding loans payable due to the County. During 2020, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Corporation. The component unit is separate and may buy, sell, lease and mortgage property in their own name and can sue or be sued in their own name.



**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

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## **Reporting the County's Most Significant Funds**

### **Fund Financial Statements**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities. The County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements and designates funds into the following three categories: governmental funds, proprietary funds and fiduciary funds.

Fund financial statements provide a summary of the County's financial position and activity and focus on short-term flow of financial resources. The statements focus on the following significant governmental funds: the general fund, human services, health and human services levy, County Board of Developmental Disabilities, children's services and coronavirus relief special revenue funds and Global Center for Health Innovation (GCHI) capital projects fund.

**Governmental Funds** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of expendable resources available at the end of the year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains a multitude of individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the major funds, which were identified earlier. Data from the other governmental funds are combined into a single, aggregated presentation.

**Proprietary Funds** The County maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The County uses several enterprise funds to account for various operations. The County's major enterprise fund is the sanitary engineer fund. Internal service funds are an accounting device used to accumulate and allocate costs internally among the County's various functions.

**Fiduciary Funds** Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The County's fiduciary funds are custodial.

**Notes to the Financial Statements** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
(Unaudited)

**The County as a Whole**

You may recall that the *Statement of Net Position* provides the perspective of the County as a whole. Table 1 provides a summary of the County's net position for 2020 compared to 2019:

(Table 1)  
*Net Position*  
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Assets</b>						
Current and Other Assets	\$1,901,583	\$1,827,435	\$85,617	\$75,538	\$1,987,200	\$1,902,973
Noncurrent Assets:						
Net Pension Asset	6,140	3,273	128	68	6,268	3,341
Net OPEB Asset	392	474	0	0	392	474
Capital Assets, Net	1,219,534	1,261,751	99,411	103,693	1,318,945	1,365,444
<i>Total Assets</i>	<u>3,127,649</u>	<u>3,092,933</u>	<u>185,156</u>	<u>179,299</u>	<u>3,312,805</u>	<u>3,272,232</u>
<b>Deferred Outflows of Resources</b>						
Pension	88,050	237,302	1,819	4,923	89,869	242,225
OPEB	62,574	31,645	1,303	658	63,877	32,303
Asset Retirement Obligation	22	26	15	17	37	43
Deferred Amount on Refunding	4,596	1,233	0	0	4,596	1,233
<i>Total Deferred Outflows of Resources</i>	<u>155,242</u>	<u>270,206</u>	<u>3,137</u>	<u>5,598</u>	<u>158,379</u>	<u>275,804</u>
<b>Liabilities</b>						
Current Liabilities	131,608	132,887	1,717	1,464	133,325	134,351
Long-term Liabilities						
Due within one Year	96,351	101,892	951	865	97,302	102,757
Due in More than one Year						
Net Pension Liability	563,257	786,705	11,622	16,258	574,879	802,963
Net OPEB Liability	384,806	366,931	8,017	7,644	392,823	374,575
Other Amounts	1,204,825	1,314,435	12,769	12,953	1,217,594	1,327,388
<i>Total Liabilities</i>	<u>2,380,847</u>	<u>2,702,850</u>	<u>35,076</u>	<u>39,184</u>	<u>2,415,923</u>	<u>2,742,034</u>
<b>Deferred Inflows of Resources</b>						
Pension	126,585	15,041	2,588	257	129,173	15,298
OPEB	57,608	1,988	1,187	25	58,795	2,013
Property Taxes	397,174	358,878	0	0	397,174	358,878
Deferred Gain on Refunding	11,209	1,315	0	0	11,209	1,315
<i>Total Deferred Inflows of Resources</i>	<u>592,576</u>	<u>377,222</u>	<u>3,775</u>	<u>282</u>	<u>596,351</u>	<u>377,504</u>
<b>Net Position</b>						
Net Investment in Capital Assets	482,503	468,848	86,481	90,578	568,984	559,426
Restricted	743,173	704,118	0	0	743,173	704,118
Unrestricted (Deficit)	(916,208)	(889,899)	62,961	54,853	(853,247)	(835,046)
<i>Total Net Position</i>	<u>\$309,468</u>	<u>\$283,067</u>	<u>\$149,442</u>	<u>\$145,431</u>	<u>\$458,910</u>	<u>\$428,498</u>

The net pension liability (NPL) is one of the larger liabilities reported by the County at December 31, 2020. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the “employment exchange” – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should

**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

accordingly be reported by the government as a liability since they received the benefit of the exchange. However, the County is not responsible for certain key factors affecting the balance of these liabilities. In Ohio, the employee shares the obligation of funding pension benefits with the employer. Both employer and employee contribution rates are capped by State statute. A change in these caps requires action of both Houses of the General Assembly and approval of the Governor. Benefit provisions are also determined by State statute. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients. The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits.

Most long-term liabilities have set repayment schedules or, in the case of compensated absences (i.e. sick and vacation leave), are satisfied through paid time-off or termination payments. There is no repayment schedule for the net pension liability or the net OPEB liability. As explained above, changes in benefits, contribution rates, and return on investments affect the balance of these liabilities, but are outside the control of the local government. In the event that contributions, investment returns, and other changes are insufficient to keep up with required payments, State statute does not assign/identify the responsible party for the unfunded portion. Due to the unique nature of how the net pension liability and the net OPEB liability are satisfied, these liabilities are separately identified within the long-term liability section of the statement of net position.

Governmental activities current assets increased primarily due to the influx of cash due to the receipt of Coronavirus CARES funds from the federal government. Current assets increased primarily as a result of an increase in program revenue (charges for services, program-specific grants and contributions) as well as the increase in property taxes receivable. This increase is due to the increased health and human services levy from 3.9 mills to 4.7 mills commencing in 2021. Capital assets decreased in both governmental and business-type activities as a result of depreciation outpacing current year additions. Current liabilities in governmental activities decreased from prior year primarily due to lower accrued wages payable and contracts/retainage payable at year end.

In order to further understand what makes up the changes in net position for the current year, the following table gives readers further details regarding the results of activities for 2020 and 2019:

(Table 2)  
*Changes in Net Position*  
*(In Thousands)*

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>Program Revenues</b>						
Charges for Services and						
Operating Assessments	\$149,105	\$146,523	\$38,615	\$31,225	\$187,720	\$177,748
Operating Grants and Contributions	516,484	418,017	277	0	516,761	418,017
Capital Grants, Contributions and Interest	39,670	48,299	22	1,517	39,692	49,816
<i>Total Program Revenues</i>	<u>\$705,259</u>	<u>\$612,839</u>	<u>\$38,914</u>	<u>\$32,742</u>	<u>\$744,173</u>	<u>\$645,581</u>

**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

(Table 2)  
*Changes in Net Position*  
*(In Thousands)*

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
<b>General Revenues</b>						
Property Taxes	\$358,773	\$358,300	\$0	\$0	\$358,773	\$358,300
Sales Taxes	263,394	269,059	1,534	1,916	264,928	270,975
Hotel/Lodging Taxes	18,428	26,220	0	0	18,428	26,220
Excise Tax	14,465	14,325	0	0	14,465	14,325
Payments in Lieu of Taxes	937	2,269	0	0	937	2,269
Grants and Entitlements	52,379	59,607	0	0	52,379	59,607
Gain on Sale of Capital Assets	2,716	4,225	0	1,973	2,716	6,198
Unrestricted Contributions	0	8	0	0	0	8
Interest	25,320	33,076	0	0	25,320	33,076
Other	24,366	19,861	81	944	24,447	20,805
<i>Total General Revenues</i>	<u>760,778</u>	<u>786,950</u>	<u>1,615</u>	<u>4,833</u>	<u>762,393</u>	<u>791,783</u>
<i>Total Revenues</i>	<u>1,466,037</u>	<u>1,399,789</u>	<u>40,529</u>	<u>37,575</u>	<u>1,506,566</u>	<u>1,437,364</u>
<b>Program Expenses</b>						
General Government:						
Legislative and Executive						
Primary Government	160,409	149,356	0	0	160,409	149,356
External Portion	3,399	3,278	0	0	3,399	3,278
Judicial	461,146	492,899	0	0	461,146	492,899
Public Works	78,293	69,345	0	0	78,293	69,345
Health and Safety						
Primary Government	147,503	144,602	0	0	147,503	144,602
Intergovernmental	19,894	0	0	0	19,894	0
Social Services	472,549	546,111	0	0	472,549	546,111
Community Development	66,933	171,754	0	0	66,933	171,754
Interest and Fiscal Charges	47,953	59,064	0	0	47,953	59,064
Sanitary Engineer	0	0	26,315	32,232	26,315	32,232
Airport	0	0	3,672	3,856	3,672	3,856
Parking Garage	0	0	3,333	3,767	3,333	3,767
Information Systems	0	0	569	617	569	617
<i>Total Program Expenses</i>	<u>1,458,079</u>	<u>1,636,409</u>	<u>33,889</u>	<u>40,472</u>	<u>1,491,968</u>	<u>1,676,881</u>
<i>Increase (Decrease) in Net Position before Special Items and Transfers</i>	7,958	(236,620)	6,640	(2,897)	14,598	(239,517)
Special Item	15,814	158,263	0	0	15,814	158,263
Transfers	2,629	1,538	(2,629)	(1,538)	0	0
<i>Change in Net Position</i>	<u>26,401</u>	<u>(76,819)</u>	<u>4,011</u>	<u>(4,435)</u>	<u>30,412</u>	<u>(81,254)</u>
Net Position Beginning of Year	283,067	359,886	145,431	149,866	428,498	509,752
Net Position End of Year	<u>\$309,468</u>	<u>\$283,067</u>	<u>\$149,442</u>	<u>\$145,431</u>	<u>\$458,910</u>	<u>\$428,498</u>

**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

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Several current year revenue and expense items of note from the governmental activities are as follows:

- In 2020, the County received the remaining Opioid settlement monies from various pharmaceutical companies.
- Received and appropriated \$214 million in federal CARES Act funding on a cash basis for programs and initiatives supporting the community during the COVID-19 pandemic.
- Operating grants increased due to the County receiving additional governmental monies in 2020, primarily the previously mentioned federal CARES Act funding.
- Sales taxes decreased from 2019 revenue as a result of the COVID-19 pandemic.
- Replaced MetroHealth letter of credit, resulting in annual interest savings for the next three years.
- Refunded Taxable Economic Development Revenue Bonds, Tax Exempt General Obligation Bonds, and Taxable General Obligation Bonds resulting in annual debt service savings from 2020 to 2037.

Revenues and expenses in the business-type activities held fairly constant between 2019 and 2020. Several items to note include the following activities.

- The County's share of special assessments receivable increased at year end which increased charges for services. The County uses special assessments to collect fees related to sanitary sewer operations.
- Sanitary Engineers expenses decreased due to less infrastructure maintenance and repair work within the service communities as a result of the pandemic.

**Component Unit – MetroHealth System**

The MetroHealth System is the more significant of the County's component units. It is the public health care system for the County and is organized and operated by its Board of County Hospital Trustees pursuant to Chapter 339 of the Ohio Revised Code. Financial and operating highlights for 2020:

- In 2020, there was reduced volumes due to the deferral and decline of elective visits, procedures, and surgeries due to the COVID-19 pandemic.
- Discharges decreased 5.9 percent, inpatient surgeries decreased 6.2 percent, and emergency room visits decreased 15.6 percent.
- In-person outpatient visits decreased by 27.4 percent but with the increase in virtual telehealth visits, total outpatient visits remained consistent with 2019 levels.
- Patient days decreased 14.2 percent and deliveries decreased 5.3 percent.
- Total outpatient surgical volumes decreased 15.3 percent.
- Case Mix Index increased 2.9 percent in 2020.

**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

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**Financial Analysis of the County's Funds**

As noted earlier, the County uses fund accounting to demonstrate fiscal accountability and assume financial resources were raised and expended in compliance with budgetary and other legal provisions.

**Governmental Funds** The focus of the County's governmental funds is to provide information on near-term inflows, outflows and balances of expendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balance may serve as a useful measure of the County's net resources available for spending at the end of the year.

As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$1.25 billion. Approximately \$206 million of this amount constitutes unassigned fund balance, which is available for appropriation at the County's discretion within certain legal constraints and purpose restrictions. The remainder of the fund balance is non-spendable, restricted, committed or assigned to indicate that it is not available for new spending.

The general fund had an increase of \$58.8 million during 2020. The increase was primarily due to the COVID-19 Cares Act funding received by the County. The COVID-19 Cares Act funding was used to cover authorized expenditures for the sheriff's law enforcement and jail operations as well as various community development projects.

Every year the property tax revenue received by the health and human services levy is allocated to various health and human services programs throughout the County based on program needs and priorities. The human services fund had a decrease in fund balance as less levy money was allocated to the fund than the prior year. Intergovernmental revenue increased as a result of increased funding for various health and human services programs. Expenditures decreased from prior year as a result of reduced spending in contracts due to the COVID-19 pandemic. The health and human services levy fund had an increase in fund balance due to the replacement/increase of the 3.9 mill levy to 4.7 mills. The decrease in expenditures is also due to the County being able to utilize the coronavirus relief special revenue fund for eligible costs.

The County Board of Developmental Disabilities fund had an increase in fund balance due to lower expenditures for adult activity centers building and maintenance cost, transportation, and medical providers due to the COVID-19 pandemic. Also, privatizing some services reduced the requirement to purchase equipment and supplies for the adult activity centers.

The children's services fund had an increase in fund balance due to revenues continuing to exceed expenditures during the year.

The coronavirus relief fund had no fund balance at year end as the County utilized all coronavirus relief grant dollars during the year.

The Global Center for Health Innovation fund had a decrease in fund balance as the County continues to make the annual capital lease payments; however, there is sufficient fund balance to make the payments.

**Proprietary Funds** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Net position in the sanitary engineer fund increased due to an increase in charges for services revenue and a decrease in infrastructure maintenance and repair work as a result of the pandemic.

**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

**General Fund Budgeting Highlights**

Provisions for budgeting are prescribed by Ohio Revised Code Chapter 5705. Essentially, the budget is the County's appropriations which are restricted by the amounts of anticipated revenues certified by the Budget Commission in accordance with the Revised Code. During 2020, the County amended its general fund budget as necessary to allow for increases and decreases in contractual agreements, reductions in staff, and changes in the anticipated uses of approved funding. Actual revenues received were \$15,444,594 less than certification primarily due to receiving less sales tax than expected as a result of the COVID-19 pandemic. Actual expenditures were \$141,299,641 less than appropriations due to the County being able to use coronavirus relief funds.

**Capital Assets and Debt Administration**

**Capital Assets**

Table 3 shows 2020 values compared to 2019.

(Table 3)  
*Capital Assets at December 31*  
*(Net of Accumulated Depreciation)*  
*(in thousands)*

	Governmental Activities		Business-Type Activities		Total	
	2020	2019	2020	2019	2020	2019
Land	\$88,153	\$90,588	\$6,199	\$6,199	\$94,352	\$96,787
Construction in Progress	46,366	66,728	0	0	46,366	66,728
Land Improvements	2,733	3,291	40,873	43,425	43,606	46,716
Utility Plant	0	0	28,813	29,625	28,813	29,625
Buildings, Structures and Improvements	926,312	963,497	19,888	21,035	946,200	984,532
Furniture, Fixtures and Equipment	11,732	13,480	1,168	1,231	12,900	14,711
Intangible Asset - Software	28,328	0	0	0	28,328	0
Vehicles	3,347	2,403	2,470	2,178	5,817	4,581
Right to Use Community Center	755	906	0	0	755	906
Infrastructure	111,808	120,858	0	0	111,808	120,858
<b>Total Capital Assets</b>	<b>\$1,219,534</b>	<b>\$1,261,751</b>	<b>\$99,411</b>	<b>\$103,693</b>	<b>\$1,318,945</b>	<b>\$1,365,444</b>

Governmental activities total capital assets decreased \$42.2 million. Building, structures, and improvements decreased as a result of annual depreciation. Construction in progress was less in 2020 due to the completion of the County ERP Software project coupled with decreased and/or delayed construction projects due to the COVID-19 pandemic. Infrastructure decreased as a result of no new additions in 2020 while depreciation remained steady. Furniture, fixtures, and equipment increased as a result of purchasing new equipment to be compliant with new federal or State mandates resulting from operational guidance in response to the pandemic.

Business-type activities capital assets decreased due to annual depreciation outpacing capital asset additions. Additional information on the County's capital assets can be found in Note 14 of this report.

**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

**Long-Term Obligations**

Table 4 below summarizes the County's long-term obligations outstanding.

(Table 4)  
*Outstanding Long-Term Obligations at Year End*  
*(in thousands)*

	Governmental Activities		Business Type Activities		Total	
	2020	2019	2020	2019	2020	2019
General Obligation Bonds	\$279,061	\$259,470	\$0	\$0	\$279,061	\$259,470
Revenue Bonds	496,276	596,158	0	0	496,276	596,158
Certificates of Participation	210,750	223,266	0	0	210,750	223,266
OPWC Loans	1,285	1,346	1,733	1,805	3,018	3,151
OWDA Loans	0	0	11,196	11,309	11,196	11,309
Asset Retirement Obligation	129	129	54	54	183	183
Capital Leases	279,008	307,766	0	0	279,008	307,766
Compensated Absences	34,667	28,192	738	650	35,405	28,842
Net Pension Liability						
OPERS	557,864	780,372	11,622	16,258	569,486	796,630
STRS	5,393	6,333	0	0	5,393	6,333
Net OPEB Liability						
OPERS	384,806	366,931	8,017	7,644	392,823	374,575
<b>Total</b>	<b>\$2,249,239</b>	<b>\$2,569,963</b>	<b>\$33,360</b>	<b>\$37,720</b>	<b>\$2,282,599</b>	<b>\$2,607,683</b>

The County's debt decreased overall primarily as a result of the decrease in the net pension liability. The net pension liability for OPERS decreased significantly due to a change in the discount rate by OPERS. Information related to the net pension and net OPEB liabilities can be found in Notes 18 and 19 to the basic financial statements. The County refunded several debt issuances in 2020 in order to take advantage of lower interest rates.

Cuyahoga County maintained their "AAA" rating from Standard & Poor's and "Aa2" rating from Moody's Investors Service for its sales tax revenue bonds. The County maintained their Standard & Poor's ratings of "AA" on the County's previously issued general obligation and economic development nontax revenue bonds, and the County's ratings of "AA-" on the County's appropriation-secured bonds issued by or for the County. The County also maintained their Moody's rating of "Aa2" for its outstanding general obligation bonds, "Aa3" rating on the County's economic development nontax revenue bonds and lease appropriation debt for more essential purposes, and their "A1" ratings on the County's existing lease appropriation and annual appropriation debt for less essential purpose bonds. Moody's and Standard & Poor's affirmed the County's credit ratings multiple times in 2020 in connection with the County's various refunding bonds issued during 2020. Both firms indicated a stable outlook.

Existing Cuyahoga County Ratings		
Security:	Moody's	S&P
General Obligation	Aa2	AA
Sales Tax Revenue	Aa2	AAA
Nontax Revenue	Aa3	AA
Lease Revenue Bonds (Admin. HQ)	Aa3	AA-
Certificates of Participation (Hotel Project)	A1	AA-
County Guaranty Bonds (Flats Project)	A1	AA-



**Cuyahoga County, Ohio**  
*Management's Discussion and Analysis*  
*For the Year Ended December 31, 2020*  
*(Unaudited)*

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The County's overall legal debt margin was \$612 million at December 31, 2020. This is the additional amount of debt the County could issue. The County continues to monitor its outstanding debt. Information relative to debt is identified in Note 21 to the basic financial statements.

**Current Issues**

Cuyahoga County's financial condition remains strong. The County has continued to maintain the highest standards of services to our communities while diligently managing expenses, to stay within the County's revenues. As with all counties in the State of Ohio, State funding issues are constantly monitored to determine the impact on the County. As the preceding information shows, the County, like most counties in Ohio, is heavily reliant on sales tax and local property taxpayers. Additional revenues must not be treated as a windfall to expand programs but as an opportunity to extend the time horizon of the life of the various social and health and human services levies and provide future flexibility for the general fund. All of the County's financial abilities will be needed to meet the challenges of the future.

In conclusion, the County is in a period posing both significant challenges and opportunities. Management is committed to working with all stakeholders to craft solutions that will most effectively use the available resources to continue to provide excellent services to meet the health, safety, civic, and economic needs of the residents of the County.

**Contacting the County's Financial Management**

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or request for additional financial information should be addressed to the Cuyahoga County Fiscal Department, 2079 East Ninth Street, 3rd Floor, Cleveland, Ohio 44115.

**Cuyahoga County, Ohio**

*Statement of Net Position*

December 31, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$910,086,882	\$50,594,541	\$960,681,423	\$879,067,000	\$4,030,531
Cash and Cash Equivalents:					
In Segregated Accounts	15,030,699	0	15,030,699	0	0
In Segregated Capital Accounts	0	0	0	0	10,934,621
With Fiscal Agents	51,547,434	1,194,588	52,742,022	0	0
Investments	0	0	0	475,945,000	0
Materials and Supplies Inventory	0	34,572	34,572	22,436,000	0
Accrued Interest Receivable	2,774,859	0	2,774,859	0	0
Accounts Receivable	5,030,159	229,299	5,259,458	137,994,000	752,842
Other Receivable	0	0	0	67,993,000	0
Internal Balances	20,346,156	(20,346,156)	0	0	0
Intergovernmental Receivable	76,822,288	0	76,822,288	0	1,235,063
Lease Receivable from Primary Government	0	0	0	0	206,736,711
Prepaid Items	2,478,398	0	2,478,398	17,779,000	159,592
Sales Taxes Receivable	71,181,995	383,563	71,565,558	0	0
Property Taxes Receivable	447,052,454	0	447,052,454	0	0
Special Assessments Receivable	0	53,526,863	53,526,863	0	0
Loans Receivable	92,495,312	0	92,495,312	0	0
Loans Receivable from Component Unit	206,736,711	0	206,736,711	0	0
Net Pension Asset	6,140,272	127,921	6,268,193	10,542,000	0
Net OPEB Asset	391,753	0	391,753	0	0
Other Assets	0	0	0	17,617,000	0
Nondepreciable Capital Assets	134,518,857	6,198,995	140,717,852	397,779,000	1,845,221
Depreciable Capital Assets, Net	1,085,015,061	93,211,676	1,178,226,737	329,984,000	7,986,357
<i>Total Assets</i>	<u>3,127,649,290</u>	<u>185,155,862</u>	<u>3,312,805,152</u>	<u>2,357,136,000</u>	<u>233,680,938</u>
<b>Deferred Outflows of Resources</b>					
Pension	88,049,814	1,818,826	89,868,640	119,999,000	0
OPEB	62,574,610	1,302,693	63,877,303	89,555,000	0
Asset Retirement Obligation	21,500	14,987	36,487	0	0
Deferred Amount on Refunding	4,596,069	0	4,596,069	1,891,000	0
<i>Total Deferred Outflows of Resources</i>	<u>155,241,993</u>	<u>3,136,506</u>	<u>158,378,499</u>	<u>211,445,000</u>	<u>0</u>
<b>Liabilities</b>					
Accounts Payable	36,082,522	492,370	36,574,892	74,814,000	1,274,881
Accrued Wages	11,632,983	230,093	11,863,076	63,554,000	0
Contracts Payable	3,728,940	720,738	4,449,678	0	0
Other Liabilities	0	0	0	14,911,000	0
Intergovernmental Payable	14,212,952	128,220	14,341,172	6,826,000	0
Retainage Payable	2,706,375	0	2,706,375	0	0
Accrued Interest Payable	6,475,559	0	6,475,559	20,832,000	0
Claims Payable	12,258,880	0	12,258,880	0	0
Unearned Revenue	37,346,641	3,060	37,349,701	0	1,509,838
Employee Withholdings Payable	7,163,475	141,405	7,304,880	0	0
Long-Term Liabilities:					
Due Within One Year	96,350,857	951,623	97,302,480	69,068,000	26,719,906
Due In More Than One Year					
Net Pension Liability (See Note 18)	563,257,532	11,622,167	574,879,699	654,172,000	0
Net OPEB Liability (See Note 19)	384,806,074	8,016,792	392,822,866	518,601,000	0
Other Amounts	1,204,824,813	12,769,309	1,217,594,122	1,193,477,000	182,093,767
<i>Total Liabilities</i>	<u>2,380,847,603</u>	<u>35,075,777</u>	<u>2,415,923,380</u>	<u>2,616,255,000</u>	<u>211,598,392</u>
<b>Deferred Inflows of Resources</b>					
Pension	126,584,883	2,588,314	129,173,197	144,305,000	0
OPEB	57,607,723	1,186,629	58,794,352	74,128,000	0
Property Taxes	397,174,353	0	397,174,353	0	0
Deferred Gain on Refunding	11,208,760	0	11,208,760	0	0
<i>Total Deferred Inflows of Resources</i>	<u>\$592,575,719</u>	<u>\$3,774,943</u>	<u>\$596,350,662</u>	<u>\$218,433,000</u>	<u>\$0</u>

(continued)

**Cuyahoga County, Ohio**  
*Statement of Net Position (continued)*  
 December 31, 2020

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
<b>Net Position</b>					
Net Investment in Capital Assets	\$482,502,696	\$86,481,021	\$568,983,717	\$125,195,000	\$7,754,616
Restricted for:					
Capital Projects	44,460,770	0	44,460,770	0	0
Health and Human Services	60,461,116	0	60,461,116	0	0
Motor Vehicle	59,639,335	0	59,639,335	0	0
Developmental Disabilities	192,475,745	0	192,475,745	0	0
Community Development Programs	65,329,700	0	65,329,700	0	0
Children's Services	20,137,921	0	20,137,921	0	0
Alcohol and Drug Preventative Services	36,338,281	0	36,338,281	0	0
Opioid Healthcare Programs	113,151,416	0	113,151,416	0	0
Health and Safety Services	12,303,369	0	12,303,369	0	0
Convention Center Hotel Operations	7,986,505	0	7,986,505	0	0
Tax Assessment Operations	33,796,158	0	33,796,158	0	0
General Government	21,230,000	0	21,230,000	0	0
Judicial Services	46,493,991	0	46,493,991	0	0
Social Services	6,403,307	0	6,403,307	0	0
Infrastructure System Operations	913,459	0	913,459	0	0
Unclaimed Monies	18,023,441	0	18,023,441	0	0
Other Purposes	4,028,558	0	4,028,558	0	0
MetroHealth System					
Expendable	0	0	0	54,331,000	0
Nonexpendable	0	0	0	20,727,000	0
Unrestricted (Deficit)	(916,207,807)	62,960,627	(853,247,180)	(466,360,000)	14,327,930
<b>Total Net Position</b>	<u>\$309,467,961</u>	<u>\$149,441,648</u>	<u>\$458,909,609</u>	<u>(\$266,107,000)</u>	<u>\$22,082,546</u>

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Statement of Activities*  
For the Year Ended December 31, 2020

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants, Contributions and Interest
<b>Primary Government</b>				
<b>Governmental Activities:</b>				
General Government:				
Legislative and Executive	\$160,409,139	\$47,259,920	\$23,876,388	\$436,323
Legislative and Executive - External Portion	3,399,588	3,416,421	0	0
Judicial	461,146,226	75,335,870	164,519,844	288,365
Public Works	78,293,218	2,081,958	39,882,464	28,203,467
Health and Safety - Primary Government	147,502,641	3,946,715	66,445,559	0
Health and Safety - Intergovernmental	19,894,275	0	0	0
Social Services	472,548,940	4,272,439	216,035,575	0
Community Development	66,932,963	12,791,757	5,723,987	10,742,088
Interest and Fiscal Charges	47,952,611	0	0	0
<i>Total Governmental Activities</i>	<u>1,458,079,601</u>	<u>149,105,080</u>	<u>516,483,817</u>	<u>39,670,243</u>
<b>Business-Type Activities:</b>				
Sanitary Engineer	26,314,775	34,485,684	119,449	22,311
Airport	3,671,919	1,224,554	157,000	0
Parking Garage	3,332,987	2,391,083	0	0
Information Systems	569,387	513,112	0	0
<i>Total Business-Type Activities</i>	<u>33,889,068</u>	<u>38,614,433</u>	<u>276,449</u>	<u>22,311</u>
<i>Total - Primary Government</i>	<u>\$1,491,968,669</u>	<u>\$187,719,513</u>	<u>\$516,760,266</u>	<u>\$39,692,554</u>
<b>Component Units</b>				
MetroHealth System (1)	\$1,439,700,000	\$1,057,113,000	\$144,861,000	\$130,000
Cuyahoga County Convention Facilities Development Corporation	21,021,218	4,169,916	2,067,611	0
<i>Total - Component Units</i>	<u>\$1,460,721,218</u>	<u>\$1,061,282,916</u>	<u>\$146,928,611</u>	<u>\$130,000</u>
<b>General Revenues</b>				
Property Taxes Levied for:				
General Purposes				
General Obligation Bond Retirement				
Health and Human Services				
Children's Services				
Developmental Disabilities				
Sales Taxes Levied for:				
General Purposes				
Debt Service				
County Parking Garage				
Hotel/Lodging Taxes				
Excise Tax				
Payments in Lieu of Taxes				
Grants and Entitlements not Restricted to Specific Programs				
Gain on Sale of Capital Asset				
Interest				
Other				
<i>Total General Revenues</i>				
Special Item - Settlement Proceeds				
Transfers				
<i>Total General Revenues, Special Item and Transfers</i>				
Change in Net Position				
<i>Net Position Beginning of Year - Restated (See Note 3)</i>				
<i>Net Position End of Year</i>				

(1) Dollars rounded to the nearest thousands

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Position				
Primary Government			Component Units	
Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
(\$88,836,508)	\$0	(\$88,836,508)	\$0	\$0
16,833	0	16,833	0	0
(221,002,147)	0	(221,002,147)	0	0
(8,125,329)	0	(8,125,329)	0	0
(77,110,367)	0	(77,110,367)	0	0
(19,894,275)	0	(19,894,275)	0	0
(252,240,926)	0	(252,240,926)	0	0
(37,675,131)	0	(37,675,131)	0	0
(47,952,611)	0	(47,952,611)	0	0
<u>(752,820,461)</u>	<u>0</u>	<u>(752,820,461)</u>	<u>0</u>	<u>0</u>
0	8,312,669	8,312,669	0	0
0	(2,290,365)	(2,290,365)	0	0
0	(941,904)	(941,904)	0	0
0	(56,275)	(56,275)	0	0
<u>0</u>	<u>5,024,125</u>	<u>5,024,125</u>	<u>0</u>	<u>0</u>
<u>(752,820,461)</u>	<u>5,024,125</u>	<u>(747,796,336)</u>	<u>0</u>	<u>0</u>
0	0	0	(237,596,000)	0
0	0	0	0	(14,783,691)
0	0	0	(237,596,000)	(14,783,691)
25,776,407	0	25,776,407	0	0
13,231,674	0	13,231,674	0	0
186,037,150	0	186,037,150	0	0
38,044,351	0	38,044,351	0	0
95,683,907	0	95,683,907	0	0
250,056,850	0	250,056,850	0	0
13,337,003	0	13,337,003	0	0
0	1,534,194	1,534,194	0	0
18,427,546	0	18,427,546	0	0
14,465,464	0	14,465,464	0	0
936,645	0	936,645	0	0
52,378,751	0	52,378,751	0	0
2,716,618	0	2,716,618	0	0
25,320,179	0	25,320,179	39,590,000	10,790,127
24,366,240	80,785	24,447,025	287,731,000	7,364,950
<u>760,778,785</u>	<u>1,614,979</u>	<u>762,393,764</u>	<u>327,321,000</u>	<u>18,155,077</u>
15,813,913	0	15,813,913	0	0
2,629,051	(2,629,051)	0	0	0
<u>779,221,749</u>	<u>(1,014,072)</u>	<u>778,207,677</u>	<u>327,321,000</u>	<u>18,155,077</u>
26,401,288	4,010,053	30,411,341	89,725,000	3,371,386
283,066,673	145,431,595	428,498,268	(355,832,000)	18,711,160
<u>\$309,467,961</u>	<u>\$149,441,648</u>	<u>\$458,909,609</u>	<u>(\$266,107,000)</u>	<u>\$22,082,546</u>

## Cuyahoga County, Ohio

### Balance Sheet

#### Governmental Funds

December 31, 2020

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$181,516,171	\$20,450,741	\$26,670,491	\$176,760,770
Cash and Cash Equivalents				
In Segregated Accounts	6,909,227	160,421	0	1,313,245
Accrued Interest Receivable	2,179,200	0	0	0
Accounts Receivable	2,998,980	76,887	0	0
Interfund Receivable	21,410,230	0	0	0
Intergovernmental Receivable	19,210,008	15,997,871	2,091,277	6,796,955
Prepaid Items	450,000	0	0	0
Sales Taxes Receivable	68,327,660	0	0	0
Property Taxes Receivable	30,625,465	99,706,865	73,382,339	110,992,567
Loans Receivable	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	18,023,441	0	0	0
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
<b>Total Assets</b>	<b>\$351,650,382</b>	<b>\$136,392,785</b>	<b>\$102,144,107</b>	<b>\$295,863,537</b>
<b>Liabilities</b>				
Accounts Payable	\$8,595,989	\$7,111,679	\$646,273	\$1,096,488
Accrued Wages	6,036,081	2,398,357	203,786	1,031,058
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Intergovernmental Payable	3,384,527	2,088,145	180,470	756,180
Interfund Payable	150,131	306,550	0	0
Employee Withholdings Payable	3,723,843	1,473,934	125,239	633,647
Unearned Revenue	7,400	0	0	0
<b>Total Liabilities</b>	<b>21,897,971</b>	<b>13,378,665</b>	<b>1,155,768</b>	<b>3,517,373</b>
<b>Deferred Inflows of Resources</b>				
Property Taxes	27,253,233	89,067,618	65,552,057	97,610,381
Unavailable Revenue	12,826,782	18,011,257	9,921,559	18,923,531
<b>Total Deferred Inflows of Resources</b>	<b>40,080,015</b>	<b>107,078,875</b>	<b>75,473,616</b>	<b>116,533,912</b>
<b>Fund Balances</b>				
Nonspendable	37,023,441	0	0	0
Restricted	0	15,935,245	25,514,723	175,812,252
Committed	6,686	0	0	0
Assigned	44,702,969	0	0	0
Unassigned (Deficit)	207,939,300	0	0	0
<b>Total Fund Balances</b>	<b>289,672,396</b>	<b>15,935,245</b>	<b>25,514,723</b>	<b>175,812,252</b>
<b>Total Liabilities, Deferred Inflows of Resources and Fund Balances</b>	<b>\$351,650,382</b>	<b>\$136,392,785</b>	<b>\$102,144,107</b>	<b>\$295,863,537</b>

See accompanying notes to the basic financial statements

Children Services	Coronavirus Relief	Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$16,107,100	\$38,844,832	\$0	\$376,507,501	\$836,857,606
0	0	0	6,647,806	15,030,699
0	499,926	0	95,733	2,774,859
0	0	0	1,954,292	5,030,159
0	0	0	0	21,410,230
3,088,394	0	0	26,238,195	73,422,700
0	119,942	0	0	569,942
0	0	0	2,854,335	71,181,995
56,104,834	0	0	76,240,384	447,052,454
0	0	206,736,711	92,495,312	299,232,023
0	0	0	0	18,023,441
0	0	0	51,547,434	51,547,434
<u>\$75,300,328</u>	<u>\$39,464,700</u>	<u>\$206,736,711</u>	<u>\$634,580,992</u>	<u>\$1,842,133,542</u>
\$4,705,494	\$2,085,509	\$0	\$7,208,155	\$31,449,587
0	0	0	1,238,962	10,908,244
0	0	0	3,728,940	3,728,940
0	0	0	2,706,375	2,706,375
338,760	39,950	0	3,428,309	10,216,341
0	0	0	2,042,280	2,498,961
0	0	0	761,417	6,718,080
0	37,339,241	0	0	37,346,641
<u>5,044,254</u>	<u>39,464,700</u>	<u>0</u>	<u>21,114,438</u>	<u>105,573,169</u>
50,118,153	0	0	67,572,911	397,174,353
7,586,087	0	0	17,169,365	84,438,581
<u>57,704,240</u>	<u>0</u>	<u>0</u>	<u>84,742,276</u>	<u>481,612,934</u>
0	119,942	0	0	37,143,383
12,551,834	0	206,736,711	530,454,018	967,004,783
0	0	0	0	6,686
0	0	0	0	44,702,969
0	(119,942)	0	(1,729,740)	206,089,618
<u>12,551,834</u>	<u>0</u>	<u>206,736,711</u>	<u>528,724,278</u>	<u>1,254,947,439</u>
<u>\$75,300,328</u>	<u>\$39,464,700</u>	<u>\$206,736,711</u>	<u>\$634,580,992</u>	<u>\$1,842,133,542</u>

**Cuyahoga County, Ohio**  
*Reconciliation of Total Governmental Fund Balances to  
Net Position of Governmental Activities  
December 31, 2020*

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**Total Governmental Fund Balances** \$1,254,947,439

*Amounts reported for governmental activities in the  
statement of net position are different because:*

Capital assets used in governmental activities are not financial resources and  
therefore are not reported in the funds. 1,219,533,918

Other long-term assets are not available to pay for current-period expenditures  
and therefore are reported as unavailable revenue in the funds:

Delinquent Property Taxes	49,878,101	
Hotel/Motel Taxes	1,891,033	
Intergovernmental	32,669,397	
Charges for Services	50	
<b>Total</b>	<b>84,438,581</b>	<b>84,438,581</b>

Internal service funds are used by management to charge costs to individual  
funds. The assets and liabilities of the internal service funds are included in  
governmental activities in the statement of net position.

Net Position	(12,411,718)	
Internal Balances	878,235	
Capital Assets	(372,878)	
Net Pension Asset	(319,806)	
Deferred Outflows - Pension	(4,547,067)	
Net Pension Liability	29,055,419	
Deferred Inflows - Pension	6,470,783	
Deferred Outflows - OPEB	(3,256,736)	
Net OPEB Liability	20,041,985	
Deferred Inflows - OPEB	2,966,573	
Compensated Absences	1,385,416	
<b>Total</b>	<b>39,890,206</b>	<b>39,890,206</b>

In the statement of activities, interest is accrued on outstanding bonds and notes,  
whereas in governmental funds, an interest expenditure is reported when due. (6,475,559)

Deferred outflows of resources represent deferred charges on refundings,  
which are not reported in the governmental funds. 4,596,069

Deferred inflows of resources represent deferred gains on refundings,  
which are not reported in the governmental funds. (11,208,760)

The net pension asset, net OPEB asset, net pension liability and net OPEB liability are  
not due and payable in the current period; therefore, the asset, liability and related  
deferred inflows/outflows are not reported in the governmental funds.

Net Pension Asset	6,140,272	
Net OPEB Asset	391,753	
Deferred Outflows - Pension	88,049,814	
Deferred Outflows - OPEB	62,574,610	
Deferred Inflows - Pension	(126,584,883)	
Deferred Inflows - OPEB	(57,607,723)	
Net Pension Liability	(563,257,532)	
Net OPEB Liability	(384,806,074)	
<b>Total</b>	<b>(975,099,763)</b>	<b>(975,099,763)</b>

Long-term liabilities are not due and payable in the current period and therefore  
are not reported in the funds:

Unvoted General Obligation Bonds	(279,060,534)	
Certificates of Participation	(210,750,127)	
Revenue Bonds	(496,276,119)	
Loans Payable	(1,285,374)	
Capital Lease Payable	(279,007,698)	
Compensated Absences	(34,666,818)	
Deferred Outflow Asset Retirement	21,500	
Asset Retirement Obligation	(129,000)	
<b>Total</b>	<b>(1,301,154,170)</b>	<b>(1,301,154,170)</b>

*Net Position of Governmental Activities* \$309,467,961

See accompanying notes to the basic financial statements



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**Cuyahoga County, Ohio**  
*Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2020*

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
<b>Revenues</b>				
Property Taxes	\$24,188,382	\$66,762,747	\$70,497,125	\$94,988,887
Sales Tax	250,056,850	0	0	0
Hotel/Lodging Taxes	3,372,803	0	0	0
Excise Tax	0	0	0	0
Payments in Lieu of Taxes	289	0	3,662	1,642
Charges for Services	87,147,432	63,994	2,820	2,101,837
Licenses and Permits	91,726	0	0	0
Fines and Forfeitures	7,729,321	70	0	0
Intergovernmental	48,871,324	132,358,226	6,046,728	30,537,434
Interest	22,085,900	151,911	0	0
Rentals and Royalties	0	0	0	0
Contributions and Donations	0	31,106	0	6,055
Other	4,126,049	1,125,811	148,437	642,020
<i>Total Revenues</i>	<u>447,670,076</u>	<u>200,493,865</u>	<u>76,698,772</u>	<u>128,277,875</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	82,116,230	0	0	0
Judicial	210,672,059	0	18,076,342	0
Public Works	0	0	0	0
Health and Safety	1,142,453	0	32,472,000	0
Social Services	5,780,861	211,750,978	13,139,470	113,942,241
Community Development	15,767,208	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	1,384,810	2,115,781	0	0
Interest and Fiscal Charges	2,699,909	363,910	0	0
Issuance Costs	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
<i>Total Expenditures</i>	<u>319,563,530</u>	<u>214,230,669</u>	<u>63,687,812</u>	<u>113,942,241</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>128,106,546</u>	<u>(13,736,804)</u>	<u>13,010,960</u>	<u>14,335,634</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	0	0	0	7,798,009
Revenue Refunding Bonds Issued	0	0	0	0
General Obligation Refunding Bonds Issued	0	0	0	0
OPWC Loans Issued	0	0	0	0
Premium on Bonds Issued	0	0	0	0
Payment to Refunded Bond Escrow Agent	0	0	0	0
Transfers In	14,589,755	100,000	1,000,000	0
Transfers Out	(83,886,207)	0	(31,531)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(69,296,452)</u>	<u>100,000</u>	<u>968,469</u>	<u>7,798,009</u>
<b>Special Item</b>				
Settlement Proceeds	0	0	0	0
<i>Net Change in Fund Balances</i>	58,810,094	(13,636,804)	13,979,429	22,133,643
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>230,862,302</u>	<u>29,572,049</u>	<u>11,535,294</u>	<u>153,678,609</u>
<i>Fund Balances End of Year</i>	<u>\$289,672,396</u>	<u>\$15,935,245</u>	<u>\$25,514,723</u>	<u>\$175,812,252</u>

See accompanying notes to the basic financial statements

Children Services	Coronavirus Relief	Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$37,427,333	\$0	\$0	\$62,351,320	\$356,215,794
0	0	0	13,337,003	263,393,853
0	0	0	14,956,463	18,329,266
0	0	0	14,465,464	14,465,464
0	0	0	931,052	936,645
94,012	0	0	38,389,769	127,799,864
0	0	0	1,942,270	2,033,996
0	0	0	2,668,594	10,397,985
40,097,696	176,936,772	0	159,365,383	594,213,563
0	978,827	10,742,088	2,103,541	36,062,267
0	0	0	5,456,764	5,456,764
0	0	0	3,279,495	3,316,656
175,015	0	0	13,584,038	19,801,370
<u>77,794,056</u>	<u>177,915,599</u>	<u>10,742,088</u>	<u>332,831,156</u>	<u>1,452,423,487</u>
0	18,862,612	0	35,971,761	136,950,603
0	94,749,082	0	69,832,528	393,330,011
0	4,440,323	0	26,024,347	30,464,670
0	27,584,866	0	84,137,174	145,336,493
74,085,176	9,837,712	0	3,109,160	431,645,598
0	1,277,048	0	36,819,389	53,863,645
0	1,269,681	0	46,200,183	47,469,864
0	19,894,275	0	0	19,894,275
0	0	25,257,947	71,379,908	100,138,446
0	0	10,742,053	38,578,811	52,384,683
0	0	778,019	914,105	1,692,124
0	0	0	11,919,608	11,919,608
<u>74,085,176</u>	<u>177,915,599</u>	<u>36,778,019</u>	<u>424,886,974</u>	<u>1,425,090,020</u>
<u>3,708,880</u>	<u>0</u>	<u>(26,035,931)</u>	<u>(92,055,818)</u>	<u>27,333,467</u>
0	0	0	0	7,798,009
0	0	0	168,870,000	168,870,000
0	0	0	109,065,000	109,065,000
0	0	0	34,397	34,397
0	0	785,382	30,470,120	31,255,502
0	0	0	(307,478,102)	(307,478,102)
0	0	0	109,540,858	125,230,613
0	0	(15,035)	(41,408,854)	(125,341,627)
<u>0</u>	<u>0</u>	<u>770,347</u>	<u>69,093,419</u>	<u>9,433,792</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>15,813,913</u>	<u>15,813,913</u>
<u>3,708,880</u>	<u>0</u>	<u>(25,265,584)</u>	<u>(7,148,486)</u>	<u>52,581,172</u>
<u>8,842,954</u>	<u>0</u>	<u>232,002,295</u>	<u>535,872,764</u>	<u>1,202,366,267</u>
<u>\$12,551,834</u>	<u>\$0</u>	<u>\$206,736,711</u>	<u>\$528,724,278</u>	<u>\$1,254,947,439</u>

**Cuyahoga County, Ohio**

*Reconciliation of the Statement of Revenues, Expenditures and Changes  
in Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended December 31, 2020*

<b>Net Change in Fund Balances - Total Governmental Funds</b>		\$52,581,172
<i>Amounts reported for governmental activities in the statement of activities are different because:</i>		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the current period:		
Capital Outlays	11,235,235	
Depreciation/Amortization	<u>(48,364,031)</u>	
Total		(37,128,796)
Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.		
		(5,088,325)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Delinquent Property Taxes	2,557,695	
Hotel/Lodging Taxes	98,280	
Intergovernmental	260,504	
Charges for Services	<u>50</u>	
Total		2,916,529
Repayment of long-term obligations is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.		
Principal Retirement	100,138,446	
Payment to Refunded Bond Escrow Agent	<u>319,397,710</u>	
Total		419,536,156
Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
Accrued Interest on Bonds	(352,022)	
Amortization of Premium	4,764,323	
Amortization of Discount	(29,069)	
Deferred Charge on Refunding Amortization	(342,075)	
Deferred Gain on Refunding Amortization	<u>390,915</u>	
Total		4,432,072
Some expenses reported in the statement of activities, such as compensated absences, do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.		
		(6,474,487)
Contractually required pension contributions are reported as expenditures in governmental funds; however, the statement of net position reports these amounts as deferred outflows or a reduction in the net pension liability.		
Pension	55,548,152	
OPEB	<u>396,709</u>	
Total		55,944,861
Except for amounts reported as deferred inflows/outflows, changes in net pension/OPEB liability are reported as pension/OPEB expense in the statement of activities.		
Pension	(90,029,260)	
OPEB	<u>(43,043,628)</u>	
Total		(133,072,888)
Internal service funds used to charge costs to individual funds are not reported in the County-wide statement of activities. Governmental fund expenditures and related internal service funds revenues are eliminated. The net revenue (expense) of the internal service funds are allocated among the governmental and business-type activities.		
Change in Net Position	(23,061,599)	
Change in Internal Balance	670,334	
Change in Capital Assets	51,840	
Contractually Required Contribution - Pension	(2,874,653)	
Contractually Required Contribution - OPEB	(20,662)	
Change in Net Pension Liability	4,724,955	
Change in Net OPEB Liability	2,245,564	
Change in Compensated Absences	<u>248,414</u>	
Total		(18,015,807)
Amortization of deferred outflows related to the asset retirement obligation is reported as an expense in the statement of activities.		
		(4,300)
Other financing sources in the governmental funds increase long-term liabilities in the statement of net position.		
Revenue Refunding Bonds Issued	(168,870,000)	
General Obligation Refunding Bonds Issued	(109,065,000)	
OPWC Loans Issued	(34,397)	
Premium on Bonds Issued	<u>(31,255,502)</u>	
Total		<u>(309,224,899)</u>
<i>Change in Net Position of Governmental Activities</i>		<u>\$26,401,288</u>

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General  
Budget Basis  
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$27,097,485	\$27,097,485	\$24,360,438	(\$2,737,047)
Sales Tax	251,825,047	262,839,915	248,529,772	(14,310,143)
Hotel/Lodging Taxes	4,379,029	4,570,569	4,321,727	(248,842)
Payments in Lieu of Taxes	293	306	289	(17)
Charges for Services	86,616,046	90,015,380	85,998,327	(4,017,053)
Licenses and Permits	92,942	97,008	91,726	(5,282)
Fines and Forfeitures	7,520,745	7,849,704	7,422,332	(427,372)
Intergovernmental	46,094,999	44,623,087	50,338,953	5,715,866
Interest	15,654,923	16,339,671	15,450,069	(889,602)
Other	5,088,593	5,311,166	6,786,064	1,474,898
<i>Total Revenues</i>	<u>444,370,102</u>	<u>458,744,291</u>	<u>443,299,697</u>	<u>(15,444,594)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	86,933,080	101,575,482	85,145,242	16,430,240
Judicial	321,020,706	328,722,001	216,849,607	111,872,394
Health and Safety	618,337	9,693,337	2,027,530	7,665,807
Social Services	7,605,867	7,605,867	5,871,409	1,734,458
Community Development	19,114,417	20,762,403	17,165,661	3,596,742
<i>Total Expenditures</i>	<u>435,292,407</u>	<u>468,359,090</u>	<u>327,059,449</u>	<u>141,299,641</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>9,077,695</u>	<u>(9,614,799)</u>	<u>116,240,248</u>	<u>125,855,047</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	12,413,379	12,515,884	11,859,465	(656,419)
Transfers Out	(63,792,377)	(85,022,067)	(83,886,207)	1,135,860
<i>Total Other Financing Sources (Uses)</i>	<u>(51,378,998)</u>	<u>(72,506,183)</u>	<u>(72,026,742)</u>	<u>479,441</u>
<i>Net Change in Fund Balance</i>	(42,301,303)	(82,120,982)	44,213,506	126,334,488
Fund Balance Beginning of Year	132,874,844	132,874,844	132,874,844	0
Prior Year Encumbrances Appropriated	15,566,870	15,566,870	15,566,870	0
<i>Fund Balance End of Year</i>	<u>\$106,140,411</u>	<u>\$66,320,732</u>	<u>\$192,655,220</u>	<u>\$126,334,488</u>

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Statement of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 Human Services  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$82,274,794	\$66,993,406	\$66,993,406	\$0
Charges for Services	78,591	63,994	63,994	0
Fines and Forfeitures	86	70	70	0
Intergovernmental	166,080,078	135,233,034	135,233,034	0
Interest	186,562	151,911	151,911	0
Other	1,326,115	1,079,807	1,079,807	0
<i>Total Revenues</i>	249,946,226	203,522,222	203,522,222	0
<b>Expenditures</b>				
Current:				
Social Services	266,946,425	266,464,895	239,223,828	27,241,067
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,000,199)	(62,942,673)	(35,701,606)	27,241,067
<b>Other Financing Sources (Uses)</b>				
Transfers In	122,810	100,000	100,000	0
<i>Net Change in Fund Balance</i>	(16,877,389)	(62,842,673)	(35,601,606)	27,241,067
Fund Deficit Beginning of Year	(1,848,846)	(1,848,846)	(1,848,846)	0
Prior Year Encumbrances Appropriated	23,142,400	23,142,400	23,142,400	0
<i>Fund Balance (Deficit) End of Year</i>	\$4,416,165	(\$41,549,119)	(\$14,308,052)	\$27,241,067

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Statement of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Health and Human Services Levy  
Budget Basis  
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$65,174,244	\$32,217,234	\$71,477,019	\$39,259,785
Payments in Lieu of Taxes	4,248	3,725	3,662	(63)
Charges for Services	3,271	2,868	2,820	(48)
Intergovernmental	4,478,922	3,115,295	6,046,728	2,931,433
Other	172,172	150,988	148,437	(2,551)
<i>Total Revenues</i>	<u>69,832,857</u>	<u>35,490,110</u>	<u>77,678,666</u>	<u>42,188,556</u>
<b>Expenditures</b>				
Current:				
General Government:				
Judicial	26,064,290	26,699,253	19,454,819	7,244,434
Health and Safety	32,472,000	32,472,000	32,472,000	0
Social Services	15,284,363	15,609,083	14,409,189	1,199,894
<i>Total Expenditures</i>	<u>73,820,653</u>	<u>74,780,336</u>	<u>66,336,008</u>	<u>8,444,328</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,987,796)</u>	<u>(39,290,226)</u>	<u>11,342,658</u>	<u>50,632,884</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,285,597	1,030,687	1,000,000	(30,687)
Transfers Out	(31,531)	(31,531)	(31,531)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,254,066</u>	<u>999,156</u>	<u>968,469</u>	<u>(30,687)</u>
<i>Net Change in Fund Balance</i>	<u>(2,733,730)</u>	<u>(38,291,070)</u>	<u>12,311,127</u>	<u>50,602,197</u>
Fund Balance Beginning of Year	6,745,524	6,745,524	6,745,524	0
Prior Year Encumbrances Appropriated	1,313,975	1,313,975	1,313,975	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$5,325,769</u>	<u>(\$30,231,571)</u>	<u>\$20,370,626</u>	<u>\$50,602,197</u>

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Statement of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual  
 County Board of Developmental Disabilities  
 Budget Basis  
 For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$107,381,382	\$107,381,382	\$96,670,649	(\$10,710,733)
Payments in Lieu of Taxes	3,291	1,159	1,642	483
Charges for Services	4,212,725	1,483,111	2,101,837	618,726
Intergovernmental	51,781,665	18,229,994	31,339,777	13,109,783
Contributions and Donations	12,136	4,273	6,055	1,782
Other	1,286,804	453,025	642,020	188,995
<i>Total Revenues</i>	164,678,003	127,552,944	130,761,980	3,209,036
<b>Expenditures</b>				
Current:				
Social Services	147,895,065	147,895,065	118,428,751	29,466,314
<i>Excess of Revenues Over (Under) Expenditures</i>	16,782,938	(20,342,121)	12,333,229	32,675,350
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	15,629,596	5,502,477	7,798,009	2,295,532
<i>Net Change in Fund Balance</i>	32,412,534	(14,839,644)	20,131,238	34,970,882
Fund Balance Beginning of Year	131,946,425	131,946,425	131,946,425	0
Prior Year Encumbrances Appropriated	14,484,016	14,484,016	14,484,016	0
<i>Fund Balance End of Year</i>	<u>\$178,842,975</u>	<u>\$131,590,797</u>	<u>\$166,561,679</u>	<u>\$34,970,882</u>

See accompanying notes to the basic financial statements



**Cuyahoga County, Ohio**  
*Statement of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
**Children Services**  
*Budget Basis*  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$36,565,182	\$37,624,955	\$37,624,955	\$0
Charges for Services	92,378	95,055	95,055	0
Intergovernmental	42,058,416	43,277,401	43,277,401	0
Other	172,261	177,255	177,255	0
<i>Total Revenues</i>	78,888,237	81,174,666	81,174,666	0
<b>Expenditures</b>				
Current:				
Social Services	83,479,324	89,996,571	82,602,397	7,394,174
<i>Net Change in Fund Balance</i>	(4,591,087)	(8,821,905)	(1,427,731)	7,394,174
Fund Balance Beginning of Year	2,348,841	2,348,841	2,348,841	0
Prior Year Encumbrances Appropriated	4,807,582	4,807,582	4,807,582	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2,565,336</u>	<u>(\$1,665,482)</u>	<u>\$5,728,692</u>	<u>\$7,394,174</u>

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Statement of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual  
 Coronavirus Relief  
 Budget Basis  
 For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$214,276,013	\$214,276,013	\$214,276,013	\$0
Interest	478,901	478,901	478,901	0
<i>Total Revenues</i>	<u>214,754,914</u>	<u>214,754,914</u>	<u>214,754,914</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	17,937,511	17,937,511	17,937,511	0
Judicial	94,083,179	94,083,179	94,083,179	0
Public Works	4,440,323	4,440,323	4,440,323	0
Health and Safety	66,152,884	66,152,884	55,145,214	11,007,670
Social Services	9,837,712	9,837,712	9,837,712	0
Community Development	1,277,048	1,277,048	1,277,048	0
Capital Outlay	1,269,681	1,269,681	1,269,681	0
Intergovernmental	19,777,675	19,777,675	19,777,675	0
<i>Total Expenditures</i>	<u>214,776,013</u>	<u>214,776,013</u>	<u>203,768,343</u>	<u>11,007,670</u>
<i>Net Change in Fund Balance</i>	(21,099)	(21,099)	10,986,571	11,007,670
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$21,099)</u>	<u>(\$21,099)</u>	<u>\$10,986,571</u>	<u>\$11,007,670</u>

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Statement of Fund Net Position*  
*Proprietary Funds*  
*December 31, 2020*

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$42,368,702	\$8,225,839	\$50,594,541	\$55,205,835
Cash and Cash Equivalents				
with Fiscal Agents	0	1,194,588	1,194,588	0
Materials and Supplies Inventory	0	34,572	34,572	0
Intergovernmental Receivable	0	0	0	3,399,588
Accounts Receivable	1,271	228,028	229,299	0
Sales Taxes Receivable	0	383,563	383,563	0
Special Assessments Receivable	53,526,863	0	53,526,863	0
Prepaid Items	0	0	0	1,908,456
Interfund Receivable	0	0	0	590,416
<i>Total Current Assets</i>	<u>95,896,836</u>	<u>10,066,590</u>	<u>105,963,426</u>	<u>61,104,295</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	30,532	6,168,463	6,198,995	0
Depreciable Capital Assets, Net	32,169,614	61,042,062	93,211,676	372,878
Net Pension Asset	127,921	0	127,921	319,806
<i>Total Noncurrent Assets</i>	<u>32,328,067</u>	<u>67,210,525</u>	<u>99,538,592</u>	<u>692,684</u>
<i>Total Assets</i>	<u>128,224,903</u>	<u>77,277,115</u>	<u>205,502,018</u>	<u>61,796,979</u>
<b>Deferred Outflows of Resources</b>				
Pension	1,818,826	0	1,818,826	4,547,067
OPEB	1,302,693	0	1,302,693	3,256,736
Asset Retirement Obligation	0	14,987	14,987	0
<i>Total Deferred Outflows of Resources</i>	<u>3,121,519</u>	<u>14,987</u>	<u>3,136,506</u>	<u>7,803,803</u>
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	406,413	85,957	492,370	4,632,935
Accrued Wages	208,123	21,970	230,093	724,739
Contracts Payable	677,343	43,395	720,738	0
Intergovernmental Payable	117,019	11,201	128,220	3,996,611
Interfund Payable	56,801	19,411,120	19,467,921	33,764
Employee Withholdings Payable	127,904	13,501	141,405	445,395
Unearned Revenue	3,060	0	3,060	0
Compensated Absences Payable	35,618	5,151	40,769	58,923
OWDA Loans Payable	825,002	0	825,002	0
OPWC Loans Payable	85,852	0	85,852	0
Claims Payable	0	0	0	12,258,880
<i>Total Current Liabilities</i>	<u>\$2,543,135</u>	<u>\$19,592,295</u>	<u>\$22,135,430</u>	<u>\$22,151,247</u>

(continued)

**Cuyahoga County, Ohio**  
*Statement of Fund Net Position (continued)*  
*Proprietary Funds*  
*December 31, 2020*

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	\$628,143	\$68,745	\$696,888	\$1,326,493
Asset Retirement Obligation Payable	0	53,625	53,625	0
OWDA Loans Payable	10,371,245	0	10,371,245	0
OPWC Loans Payable	1,647,551	0	1,647,551	0
Net Pension Liability	11,622,167	0	11,622,167	29,055,419
Net OPEB Liability	8,016,792	0	8,016,792	20,041,985
<i>Total Long-Term Liabilities</i>	<u>32,285,898</u>	<u>122,370</u>	<u>32,408,268</u>	<u>50,423,897</u>
<i>Total Liabilities</i>	<u>34,829,033</u>	<u>19,714,665</u>	<u>54,543,698</u>	<u>72,575,144</u>
<b>Deferred Inflows of Resources</b>				
Pension	2,588,314	0	2,588,314	6,470,783
OPEB	1,186,629	0	1,186,629	2,966,573
<i>Total Deferred Inflows of Resources</i>	<u>3,774,943</u>	<u>0</u>	<u>3,774,943</u>	<u>9,437,356</u>
<b>Net Position</b>				
Net Investment in Capital Assets	19,270,496	67,210,525	86,481,021	372,878
Unrestricted (Deficit)	73,471,950	(9,633,088)	63,838,862	(12,784,596)
<i>Total Net Position</i>	<u>\$92,742,446</u>	<u>\$57,577,437</u>	150,319,883	<u>(\$12,411,718)</u>
Net position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds:			<u>(878,235)</u>	
Net position of business-type activities			<u>\$149,441,648</u>	

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Proprietary Funds  
For the Year Ended December 31, 2020*

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
<b>Operating Revenues</b>				
Charges for Services	\$34,485,684	\$4,128,749	\$38,614,433	\$145,946,356
Other	25,744	55,041	80,785	4,564,870
<i>Total Operating Revenues</i>	<u>34,511,428</u>	<u>4,183,790</u>	<u>38,695,218</u>	<u>150,511,226</u>
<b>Operating Expenses</b>				
Personal Services	12,167,495	1,042,788	13,210,283	29,769,625
Materials and Supplies	2,163,337	967,641	3,130,978	6,919,458
Contractual Services	8,800,072	884,599	9,684,671	32,645,997
Claims	0	0	0	93,699,956
Depreciation	1,809,091	3,748,824	5,557,915	139,627
Other	517,861	98,361	616,222	13,145,161
<i>Total Operating Expenses</i>	<u>25,457,856</u>	<u>6,742,213</u>	<u>32,200,069</u>	<u>176,319,824</u>
<i>Operating Income (Loss)</i>	<u>9,053,572</u>	<u>(2,558,423)</u>	<u>6,495,149</u>	<u>(25,808,598)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Sales Taxes	0	1,534,194	1,534,194	0
Intergovernmental	119,449	157,000	276,449	0
Interest and Fiscal Charges	(325,053)	(693,612)	(1,018,665)	0
Gain on Sale of Capital Assets	0	0	0	6,934
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(205,604)</u>	<u>997,582</u>	<u>791,978</u>	<u>6,934</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	8,847,968	(1,560,841)	7,287,127	(25,801,664)
Capital Contributions	22,311	0	22,311	0
Transfers In	0	221,146	221,146	2,740,065
Transfers Out	(1,314,022)	(1,536,175)	(2,850,197)	0
<i>Change in Net Position</i>	7,556,257	(2,875,870)	4,680,387	(23,061,599)
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>85,186,189</u>	<u>60,453,307</u>		<u>10,649,881</u>
<i>Net Position End of Year</i>	<u>\$92,742,446</u>	<u>\$57,577,437</u>		<u>(\$12,411,718)</u>

Some amounts reported for business-type activities in the statement of activities are different because a portion of the net revenue of the internal service funds is reported with business-type activities.

(670,334)

Change in net position of business-type activities

\$4,010,053

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds*  
For the Year Ended December 31, 2020

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
<b>Increases (Decreases) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$27,933,099	\$4,142,752	\$32,075,851	\$0
Cash Received from Interfund Transactions	0	0	0	148,497,587
Cash Received from Transactions For Outside Organizations	0	0	0	16,833
Other Cash Receipts	25,744	55,041	80,785	2,664,027
Cash Payments to Employees for Services	(8,591,149)	(843,222)	(9,434,371)	(25,560,230)
Cash Payments for Goods and Services	(9,850,370)	(899,405)	(10,749,775)	(34,743,347)
Cash Payments for Claims	0	0	0	(95,355,862)
Cash Payments for Interfund Services Provided	(2,382,463)	(1,166,375)	(3,548,838)	0
Other Cash Payments	(462,038)	(524,720)	(986,758)	(13,153,620)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>6,672,823</u>	<u>764,071</u>	<u>7,436,894</u>	<u>(17,634,612)</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Sales Tax Received	0	1,534,175	1,534,175	0
Intergovernmental	119,449	157,000	276,449	0
Transfers In	0	221,146	221,146	2,740,065
Transfers Out	(1,314,022)	(1,536,175)	(2,850,197)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(1,194,573)</u>	<u>376,146</u>	<u>(818,427)</u>	<u>2,740,065</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Proceeds from OWDA Loans	745,881	0	745,881	0
Principal Paid on OPWC Loans	(72,112)	0	(72,112)	0
Principal Paid on Manuscript Debt	0	(825,000)	(825,000)	0
Interest Paid on Manuscript Debt	0	(693,612)	(693,612)	0
Principal Paid on OWDA Loans	(839,086)	0	(839,086)	0
Interest Paid on OWDA Loans	(321,960)	0	(321,960)	0
Proceeds from Sale of Capital Assets	0	0	0	6,934
Payments for Capital Acquisitions	(1,078,440)	(197,430)	(1,275,870)	(87,787)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(1,565,717)</u>	<u>(1,716,042)</u>	<u>(3,281,759)</u>	<u>(80,853)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	3,912,533	(575,825)	3,336,708	(14,975,400)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>38,456,169</u>	<u>9,996,252</u>	<u>48,452,421</u>	<u>70,181,235</u>
<i>Cash and Cash Equivalents End of Year</i>	<u><u>\$42,368,702</u></u>	<u><u>\$9,420,427</u></u>	<u><u>\$51,789,129</u></u>	<u><u>\$55,205,835</u></u>

(continued)

**Cuyahoga County, Ohio**  
*Statement of Cash Flows*  
*Proprietary Funds (continued)*  
For the Year Ended December 31, 2020

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities</b>				
Operating Income (Loss)	\$9,053,572	(\$2,558,423)	\$6,495,149	(\$25,808,598)
Adjustments:				
Depreciation	1,809,091	3,748,824	5,557,915	139,627
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	0	1,535	1,535	0
Intergovernmental Receivable	0	0	0	201,854
Accounts Receivable	447,899	14,003	461,902	125,678
Special Assessments Receivable	(6,991,774)	0	(6,991,774)	0
Interfund Receivable	0	0	0	2,222,631
Prepaid Items	0	0	0	216,105
Net Pension Asset	(18,608)	0	(18,608)	(46,521)
(Increase) Decrease in Deferred Outflows of Resources - Pension	2,573,091	0	2,573,091	6,432,726
(Increase) Decrease in Deferred Outflows of Resources - OPEB	1,162,200	0	1,162,200	2,905,501
(Increase) Decrease in Deferred Outflows of Resources - Asset Retirement Obligation	0	1,788	1,788	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(139,192)	70,591	(68,601)	2,801,237
Accrued Wages	22,441	58	22,499	(25,360)
Contracts Payable	677,343	43,395	720,738	0
Intergovernmental Payable	2,900	(446,904)	(444,004)	(221,522)
Interfund Payable	53,632	(113,070)	(59,438)	8,819
Employee Withholdings Payable	26,860	1,576	28,436	37,205
Unearned Revenue	(7,210)	0	(7,210)	0
Compensated Absences Payable	87,179	698	87,877	248,414
Claims Payable	0	0	0	(1,655,906)
Net Pension Liability	263,302	0	263,302	658,256
Net OPEB Liability	487,830	0	487,830	1,219,575
Increase (Decrease) in Deferred Inflows of Resources - Pension	(2,077,663)	0	(2,077,663)	(5,194,159)
Increase (Decrease) in Deferred Inflows of Resources - OPEB	(760,070)	0	(760,070)	(1,900,174)
<i>Total Adjustments</i>	<u>(2,380,749)</u>	<u>3,322,494</u>	<u>941,745</u>	<u>8,173,986</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$6,672,823</u>	<u>\$764,071</u>	<u>\$7,436,894</u>	<u>(\$17,634,612)</u>

**Noncash Capital Financing Activities**

During 2020, OWDA adjusted \$3,093 from the County's estimated payments from principal retirement to interest thereby increasing the Turney Road Sewer Rehabilitation Loan.

During 2020, OWDA adjusted the Barton, Bronson and Cook Sanitary Improvement Loan balance by \$22,311. This amount is included in capital contributions.

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2020*

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<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	\$156,370,830
Cash and Cash Equivalents in Segregated Accounts	37,421,450
Property Taxes Receivable	2,970,165,217
Intergovernmental Receivable	61,681,695
Special Assessments Receivable	<u>91,829,950</u>
<i>Total Assets</i>	<u>3,317,469,142</u>
<b>Liabilities</b>	
Accounts Payable	11,511,844
Intergovernmental Payable	<u>233,885,540</u>
<i>Total Liabilities</i>	<u>245,397,384</u>
<b>Deferred Inflows of Resources</b>	
Property Taxes	<u>2,603,369,820</u>
<b>Net Position</b>	
Restricted for Individuals, Organizations and Other Governments	<u><u>\$468,701,938</u></u>

See accompanying notes to the basic financial statements



**Cuyahoga County, Ohio**  
*Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2020*

<b>Additions</b>	
Intergovernmental	\$117,530,373
Amounts Received as Fiscal Agent	29,051,532
Licenses, Permits and Fees for Other Governments	149,168,432
Fines and Forfeitures for Other Governments	20,468,149
Property Tax Collections for Other Governments	2,160,175,789
Excise Tax Collections for Other Governments	12,415,763
Special Assessment Collections for Other Governments	40,162,226
Sheriff Sales Collections for Others	26,163,159
Miscellaneous	12,302,348
	<u>2,567,437,771</u>
 <i>Total Additions</i>	
 <b>Deductions</b>	
Distributions of State Funds to Other Governments	117,438,117
Licenses, Permits and Fees Distributions to Other Governments	148,337,800
Fines and Forfeitures Distributions to Other Governments	20,466,533
Property Tax Distributions to Other Governments	2,150,158,352
Excise Tax Distributions to Other Governments	12,415,763
Special Assessment Distributions to Other Governments	46,493,028
Sheriff Sales Distributions to Others	26,163,159
Distributions as Fiscal Agent	31,790,391
Miscellaneous	11,084,816
	<u>2,564,347,959</u>
 <i>Total Deductions</i>	
 <i>Net Increase (Decrease) in Fiduciary Net Position</i>	
	3,089,812
 <i>Net Position Beginning of Year - Restated (See Note 3)</i>	
	465,612,126
 <i>Net Position End of Year</i>	
	<u>\$468,701,938</u>

See accompanying notes to the basic financial statements

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 1 - Description of Cuyahoga County and Reporting Entity**

Cuyahoga County (the County) operates as a political subdivision of the State of Ohio. The County was formed by an act of the Ohio General Assembly in 1810. On November 3, 2009, the voters of the County-at-large adopted a Charter form of government. The new Charter replaced the Commissioners with an elected County Executive and eleven-member Council. The elected offices of Auditor, Treasurer, Recorder, Clerk of Courts, Engineer, Sheriff and Coroner were replaced by non-elected appointees of the County Executive with approval by Council. The charter provided for the separation of administrative and legislative powers. The effective date of the charter was January 1, 2010. In addition, the new County Executive has created the Office of Inspector General which is responsible for investigation of any allegations of wrongdoing. To read the entire charter, please refer to <http://council.cuyahogacounty.us/en-US/charter-cuyahogacounty.aspx>.

The Prosecutor and the County Judges remain elected positions. There are thirty-four Common Pleas Court Judges, five Domestic Relations Court Judges, six Juvenile Court Judges, two Probate Court Judges and twelve Court of Appeals Judges elected on a County-wide basis to oversee the County's justice system. Although these elected officials manage the internal operations of their respective departments, the County Council authorizes expenditures as well as serves as the budget and taxing authority, contracting body, and the chief administrators of public services for the County, including each of these departments.

***Reporting Entity***

A reporting entity is composed of the primary government, component units and other organizations that are included to ensure that the financial statements are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the County. For Cuyahoga County, this includes the Family and Children First Council, the Board of Developmental Disabilities, the Alcohol, Drug Addiction and Mental Health Services Board and all departments and activities that are directly operated by the elected County officials.

Component units are legally separate organizations for which the County is financially accountable. The County is financially accountable for an organization if the County appoints a voting majority of the organization's governing board and (1) the County is able to significantly influence the programs or services performed or provided by the organization; or (2) the County is legally entitled to or can otherwise access the organization's resources; the County is legally obligated or has otherwise assumed the responsibility to finance the deficits of or provide financial support to, the organization; or the County is obligated for the debt of the organization. Component units may also include organizations that are fiscally dependent on the County in that the County approves the budget, the issuance of debt, or the levying of taxes, and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County.

The component unit columns in the financial statements identify the financial data of the County's discretely presented component units, MetroHealth System and Cuyahoga County Convention Facilities Development Corporation. They are discretely reported to emphasize that they are legally separate from the County.

***MetroHealth System (the System)*** – MetroHealth System is a legally separate, non-profit organization, which provides health care and hospitalization to the general public and care for the County's indigents. The County appoints the majority of the Hospital's Board of Trustees. The Hospital is included in the County's reporting entity because of its financial benefit/burden relationship with the County. Cuyahoga County provides financial support for the general operations of the Hospital; during 2020 this support amounted to \$32,472,000. MetroHealth Systems operates on a year ending December 31. Furthermore, the MetroHealth Foundation (the foundation) and the CCH Development Corporation (CCH), which are component units of the Hospital, are included in the Hospital's financial

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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statements. The Foundation is a not-for-profit organization supporting the Hospital that acts primarily as a fundraising organization to supplement the resources that are available to the Hospital in support of its programs. Although the Hospital does not control the timing or the amount of receipts from the Foundation, the majority of resources, or incomes thereon, which they hold and invest, are restricted to support the activities of the Hospital. CCH is a legally separate nonprofit corporation, exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Although the Hospital appoints the voting majority of CCH's Board; however, the Hospital does not have a financial benefit/burden relationship and is not able to impose its will on CCH. The Hospital has determined it would be misleading to exclude CCH and therefore has presented CCH as a component unit. Separately issued financial statements can be obtained from the MetroHealth System, 2500 MetroHealth Drive, Cleveland, Ohio, 44109.

***Cuyahoga County Convention Facilities Development Corporation (the Corporation)*** – Cuyahoga County Convention Facilities Development Corporation is a legally separate, non-profit organization, which promotes the common good and welfare of the residents of Cuyahoga County by promoting revitalization, enhancing creation of new employment opportunities, and supporting economic growth for Greater Cleveland and Cuyahoga County. The County appoints the majority of the Corporation's Board of Directors. The Corporation is included in the County's reporting entity because of its financial benefit/burden relationship with the County. The Corporation has an outstanding loans payable due to the County. The Corporation paid \$25,257,947 during 2020 leaving a remaining balance of \$206,736,711 as of December 31, 2020. During 2020, the County paid \$36,000,000 in capital lease payment and \$5,400,000 as required by various lease agreements to the Corporation. As a result, the Corporation will be reported as a discretely presented component unit of Cuyahoga County in accordance with Governmental Accounting Standards Board (GASB) Statement No. 14 as amended by GASB Statement No. 39. Separately issued financial statements can be obtained from the Cuyahoga County Convention Facilities Corporation, 1 St. Clair NE, Cleveland, Ohio, 44114.

The County participates in the following related organizations and jointly governed organizations. These organizations are presented in Notes 25 and 26 to the Basic Financial Statements and are excluded from the accompanying financial statements.

Related Organizations	Jointly Governed Organizations
<p>Cuyahoga County Public Library            Cleveland Metropolitan Park District            Cuyahoga County Arts and Culture District            Cuyahoga County Land Reutilization Corporation            Cuyahoga Community College</p>	<p>Northeast Ohio Areawide Coordinating Agency            North East Ohio Network            Gateway Economic Development Corporation                of Greater Cleveland            Western Reserve Area Agency on Aging            Cleveland-Cuyahoga County Port Authority            Greater Cleveland Regional Transit Authority            Northeast Ohio Regional Sewer District            Cuyahoga County Community Improvement Corporation</p>

As the custodian of public funds, the County Treasurer invests all public moneys held on deposit in the County Treasury. In the case of the legally separate agencies, boards and commissions listed below, the County Fiscal Officer serves as fiscal agent but the organizations are not considered a part of Cuyahoga County. Accordingly the activity of the following districts is presented as custodial funds within Cuyahoga County's financial statements:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Cuyahoga County Health District  
Cuyahoga Soil and Water Conservation District

Information in the following notes to the basic financial statements is applicable to the primary government. Information for the component units are presented in Notes 31 and 32.

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

The financial statements of Cuyahoga County have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

***Basis of Presentation***

The County's basic financial statements consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

***Government-wide Financial Statements*** The statement of net position and the statement of activities display information about the County as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The activity of the internal service funds is eliminated to avoid "doubling up" revenues and expenses. The statements distinguish between those activities of the County that are governmental and those that are considered business-type activities.

The statement of net position presents the financial condition of the governmental and business-type activities of the County at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the County's governmental activities and for the business-type activities of the County. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the County, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business segment or governmental function is self-financing or draws from the general revenues of the County.

***Fund Financial Statements*** During the year, the County segregates transactions related to certain County functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the County at this more detailed level. The focus of governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. The internal service funds are presented in a single column on the face of the proprietary fund statements. Fiduciary funds are reported by type.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Fund Accounting***

The County uses funds to maintain its financial records during the year. A fund is a fiscal and accounting entity with a self-balancing set of accounts. There are three categories of funds: governmental, proprietary, and fiduciary.

***Governmental Fund Types*** Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and deferred outflows of resources and liabilities and deferred inflows of resources is reported as fund balance. The following are the County's major governmental funds:

***General*** This fund accounts for and reports all financial resources except those required to be accounted for and reported in another fund. The general fund balance is available to the County for any purpose provided it is expended or transferred according to the charter of Cuyahoga County and/or the general laws of Ohio.

***Human Services*** This fund accounts for and reports property taxes from human services levies as well as revenue from Federal, State and County governments restricted to provide entitlement services, senior and adult programs, children and family services and employment services to eligible County residents.

***Health and Human Services Levy*** This fund accounts for and reports restricted property taxes from health and human services levies to provide public assistance to general relief recipients and certain public social services.

***County Board of Developmental Disabilities*** This fund accounts for and reports State grants and property taxes from the special developmental disability levy restricted for the developmentally disabled.

***Children Services*** This fund accounts for and reports a County-wide property tax levy and State grants restricted to the support and placement of children.

***Coronavirus Relief*** This fund accounts for and reports federal monies restricted to assist local governments with the coronavirus pandemic.

***Global Center for Health Innovation (GCHI)*** This fund accounts for and reports the loan receivable and capital lease payable as well as the debt proceeds restricted for the construction of the GCHI facility.

The other governmental funds of the County account for grants and other resources whose use is restricted, committed or assigned to a particular purpose.

***Proprietary Funds*** Proprietary fund reporting focuses on the determination of operating income, changes in net position, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Enterprise Funds** Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The following is the County's major enterprise fund:

**Sanitary Engineer** This fund is used to account for the operations of County sewer lines. The office also enforces compliance of County sanitary regulations.

**Internal Service Funds** Internal service funds account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis. The County's internal service funds report on central custodial services, maintenance garage, general printing reproduction and supplies, postage and on self-insurance programs for employee medical benefits and workers' compensation.

**Fiduciary Fund Types** Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into the following four classifications: pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds and custodial funds. Trust funds are distinguished from custodial funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

The County's fiduciary funds are custodial funds. Custodial funds are used to account for assets held by the County as fiscal agent for the Board of Health and other districts and entities; for various taxes, assessments, fines and fees collected for the benefit of and distributed to other governments; and for State shared resources received from the State and distributed to other local governments.

**Measurement Focus**

**Government-wide Financial Statements** The government-wide financial statements are prepared using the economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of the County are included on the Statement of Net Position. The Statement of Activities presents increases (e.g., revenues) and decreases (e.g., expenses) in total net position.

**Fund Financial Statements** All governmental funds are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and deferred outflows of resources and current liabilities and deferred inflows of resources, generally, are included on the balance sheet. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Like the government-wide statements, all proprietary and fiduciary funds are accounted for on a flow of economic resources measurement focus. All assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the operation of these funds are included on the statement of fund net position. In fiduciary funds, a liability to the beneficiaries of fiduciary activity is recognized when an event has occurred that compels the government to disburse fiduciary resources. Fiduciary fund liabilities other than those to beneficiaries are recognized using the economic resources measurement focus.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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For proprietary funds, the statement of changes in fund net position presents increases (i.e., revenues) and decreases (i.e., expenses) in net total position. The statement of cash flows provides information about how the County finances and meets the cash flow needs of its proprietary activities.

Fiduciary funds present a statement of changes in fiduciary net position which reports additions to and deletions from custodial funds.

***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting. Governmental funds use the modified accrual basis of accounting. Proprietary and fiduciary funds also use the accrual basis of accounting. Differences in the accrual and the modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred outflows/inflows of resources, and in the presentation of expenses versus expenditures.

***Revenues - Exchange and Non-exchange Transactions*** Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the County, available means expected to be received within ninety days of year-end except for property taxes which have an available period of sixty days.

Nonexchange transactions, in which the County receives value without directly giving equal value in return, include sales taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from sales taxes is recognized in the period in which the sale occurred. Revenue from property taxes is recognized in the year for which the taxes are levied (See Note 12). Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the County must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the County on a reimbursement basis. On a modified accrual basis, revenue from nonexchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: sales tax (see Note 15), interest, federal and state grants and subsidies, state-levied locally shared taxes (including motor vehicle license fees and gasoline taxes), fees and rentals.

***Unearned Revenue*** Unearned revenue represents amounts under the accrual and modified accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because the amounts have not yet been earned. The County recognizes unearned revenue for grant resources transmitted before eligibility requirements are met.

On enterprise fund financial statements, revenue received as of December 31, 2020, for 2021 services, has been recorded as unearned revenue.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Deferred Outflows/Inflows of Resources*** In addition to assets, the statements of financial position will sometimes report a separate section for deferred outflows of resources. Deferred outflows of resources, represents a consumption of net position that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until then. For the County, deferred outflows of resources are reported on the government-wide statement of net position for the deferred charges on refundings, asset retirement obligations, pension and OPEB. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. The deferred outflows of resources related to asset retirement obligations is originally measured at the amount of the corresponding liability. This amount is expensed in a systematic and rational manner over the tangible asset's useful life. The deferred outflows of resources related to pension and OPEB plans are explained in Notes 18 and 19.

In addition to liabilities, the statements of financial position report a separate section for deferred inflows of resources. Deferred inflows of resources represent an acquisition of net position that applies to a future period and will not be recognized until that time. For the County, deferred inflows of resources include property taxes, pension, OPEB, unavailable revenue and gain on refunding. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2020, but which were levied to finance year 2021 operations. The amounts have been recorded as deferred inflow on both the government-wide statement of net position and the government fund financial statements. Unavailable revenue is reported only on the governmental funds balance sheet, and represents receivables which will not be collected within the available period. For the County, unavailable revenue includes delinquent property taxes, hotel/lodging taxes, charges for services and grants and entitlements. These amounts are deferred and recognized as an inflow of resources in the period the amounts become available. The details of these unavailable revenues are identified on the reconciliation of total governmental fund balances to net position of governmental activities found on page 22. A deferred gain on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. Deferred inflows of resources related to pension and OPEB plans are reported on the government-wide statement of net position (See Notes 18 and 19).

***Expenses/Expenditures*** On the accrual basis of accounting, expenses are recognized at the time they are incurred. The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are generally recognized in the accounting period in which the related fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in governmental funds.

***Cash and Cash Equivalents***

To improve cash management, cash received by the County is pooled in a central bank account. Monies for all funds are maintained in this account or are temporarily used to purchase short term investments. Individual fund integrity is maintained through the County's records. Interest in the pool is presented as "Equity in Pooled Cash and Cash Equivalents."

The County utilizes a financial institution to service bonded debt as principal and interest payments come due. The balances in these accounts are presented on the statement of fund net position as "Cash and Cash Equivalents with Fiscal Agents."

Various departments within the County have segregated bank accounts for monies held separate from the County's central bank account. These accounts are presented as "cash and cash equivalents in segregated accounts" since they are not required to be deposited with the County Treasurer.



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The County utilizes a financial institution to service various GCHI, Convention Center hotel, and arena renovation payments as prescribed by the lease agreements when they come due. The balances in these accounts are presented on the statement of net position as "Cash and Cash Equivalents with Fiscal Agents."

During 2020, investments were limited to commercial paper, corporate notes, First American government obligations, STAR Ohio, federal farm credit banks bonds, federal home loan bank bonds, federal home loan mortgage corporation bank bonds, federal national mortgage association bonds, federal agricultural mortgage corporation bonds, State of Israel notes, municipal securities and treasury coupon securities.

Investments, except for commercial paper and STAR Ohio, are reported at fair value which is based on quoted market prices, with the exception of certificates of deposit, which are reported at cost. The County's commercial paper is measured at amortized cost as it is a highly liquid debt instrument with a remaining maturity at the time of purchase of less than one year.

STAR Ohio (the State Treasury Asset Reserve of Ohio), is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAR Ohio is not registered with the SEC as an investment company, but has adopted Governmental Accounting Standards Board (GASB), Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County measures their investment in STAR Ohio 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.

For 2020, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, twenty-four hours advance notice is appreciated for deposits and withdrawals of \$100 million or more. STAR Ohio reserves the right to limit the transactions to \$100 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$100 million limit. All accounts of the participant will be combined for these purposes.

Investment procedures are restricted by the provisions of the Ohio Revised Code. County policy requires interest earned on investments to be credited to the general fund except where there is a legal requirement or there are bond proceeds for capital improvements. Interest revenue credited to the general fund during 2020 amounted to \$22,085,900 which includes \$16,176,215 assigned from other County funds.

Investments with an original maturity of three months or less at the time of purchase and investments of the cash management pool are presented on the financial statements as cash equivalents.

***Prepaid Items***

Payments made to vendors for services that will benefit periods beyond December 31, 2020, are recorded as prepaid items using the consumption method by recording a current asset for the prepaid amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

***Inventory***

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Restricted Assets***

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws of other governments or imposed by law through constitutional provisions. Restricted assets in the general fund represent money set aside for unclaimed monies. Restricted assets in the other community development and the convention center hotel special revenue funds and debt service fund represent money set aside for bond principal and interest payments. Restricted assets in the convention center hotel capital projects fund represent money set aside for the construction of the hotel. Restricted assets in the sports facilities enhancement and arena renovation special revenue funds represent money set aside for the renovation of a privately owned sports arena.

***Capital Assets***

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. General capital assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets utilized by the enterprise funds are reported both in the business-type activities column of the government-wide statement of net position and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The County was able to estimate the historical cost for the initial reporting of infrastructure by back-trending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are recorded at their acquisition values as of the date received. The County maintains a capitalization threshold of ten thousand dollars with the exception of land as land is listed regardless of cost. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not capitalized.

All capital assets are depreciated or amortized except for land and construction in progress. Improvements are depreciated or amortized over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the County's historical records of necessary improvements and replacement. Depreciation and amortization is computed using the straight-line method over the following useful lives:

Description	Governmental Activities Estimated Lives	Business Type Activities Estimated Lives
Land Improvements	5 - 20 Years	5 - 20 Years
Utility Plant	N/A	20 - 50 Years
Buildings, Structures and Improvements	5 - 40 Years	5 - 40 Years
Furniture, Fixtures and Equipment	3 - 22 Years	3 - 22 Years
Vehicles	4 - 9 Years	4 - 9 Years
Infrastructure	20 - 69 Years	N/A
Software and Intangibles	5 - 10 Years	5 - 10 Years

The County's infrastructure consists of roads and bridges and includes infrastructure acquired prior to 1980.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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During 2012, the County acquired an intangible asset through the agreement with the Village of Highland Hills for the right to use the Community Learning Center with a value of \$1,975,312. At December 31, 2020, the carrying amount of the asset is \$754,896. Amortization is computed using the straight-line method over the term of the agreement, which has 5 years remaining.

***Pensions/Other Postemployment Benefits (OPEB)***

For purposes of measuring the net pension/OPEB asset/liability, deferred outflows of resources and deferred inflows of resources related to pensions/OPEB, and pension/OPEB expense, information about the fiduciary net position of the pension/OPEB plans and additions to/deductions from their fiduciary net position have been determined on the same basis as they are reported by the pension/OPEB plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. The pension/OPEB plans report investments at fair value.

***Compensated Absences***

Vacation and compensatory time benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the County will compensate the employees for the benefits through paid time off or some other means. The County records a liability for all accumulated unused vacation and compensatory time when earned for all employees.

Sick leave benefits are accrued as a liability using the termination method. An accrual for earned sick leave is made to the extent that it is probable that benefits will result in termination payments. The liability is an estimate based on the County's past experience of making termination payments.

***Bond Premiums and Discounts***

On the government-wide financial statements, bond premiums and discounts are deferred and amortized over the term of the bonds using the effective-interest method. Bond premiums are presented as an increase of the face amount of the bonds payable. On fund financial statements, bond premiums are received in the year the bonds are issued. On the government-wide financial statements, bond discounts are presented as a decrease of the face amount of the bonds payable. On fund financial statements, bond discounts are expended in the year the bonds are issued.

Under Ohio law, premiums on the original issuance of debt are to be deposited to the bond retirement fund to be used for debt retirement and are precluded from being applied to the project fund. Ohio law does allow premiums on refunding debt to be used as part of the payment to the bond escrow agent.

***Deferred Charge/Gain on Refunding***

On the government-wide financial statements, the difference between the reacquisition price (funds required to refund the old debt) and the net carrying amount of the old debt, the gain/loss on the refunding, is being amortized as a component of interest expense. This deferred amount is amortized over the life of the old or new debt, whichever is shorter, using the effective interest method and is presented as deferred outflows of resources or deferred inflows of resources on the statement of net position.

***Accrued Liabilities and Long-Term Obligations***

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported in the proprietary fund financial statements.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources are reported as obligations of the funds. However, claims and judgments and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds, capital leases and long-term loans are recognized as a liability in the fund financial statements when due. Net pension/OPEB liability should be recognized in the governmental funds to the extent that benefit payments are due and payable and the pension/OPEB plan's fiduciary net position is not sufficient for payment of those benefits.

***Fund Balance***

Fund balance is divided into five classifications based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the governmental funds. The classifications are as follows:

***Nonspendable*** The nonspendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash. It also includes the long-term amount of interfund loans, unless the use of the proceeds from the collection of those receivables is restricted, committed, or assigned.

***Restricted*** Fund balance is reported as 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*** The committed fund balance classification includes amounts that can be used only for the specific purposes imposed by a formal action (resolution or ordinance as both are equally legally binding) of County Council. Those committed amounts cannot be used for any other purpose unless County Council removes or changes the specified use by taking the same type of action (resolution or ordinance) it employed to previously commit those amounts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements.

***Assigned*** Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as restricted or committed. In governmental funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed. These amounts are assigned by the County Council. In the general fund, assigned amounts represent intended uses established by County Council or a County official delegated that authority by County Charter or ordinance, or by State Statute. State statute authorizes the County Fiscal Officer to assign fund balance for purchases on order provided amounts have been lawfully appropriated. Assigned amounts in the general fund were established by County Council. County Council assigned fund balance for economic development.

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

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The County 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.

***Interfund Balances***

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as “interfund receivables/payables”. Interfund loans which do not represent available expendable resources are classified as nonspendable fund balance. Interfund balance amounts are eliminated in the statement of net position, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

***Estimates***

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

***Internal Activity***

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Transfers between governmental activities are eliminated on the government wide financial statements. Internal allocations of overhead expenses from one function to another or within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds and after non-operating revenues/expenses in proprietary funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

***Budgetary Process***

All funds, except custodial funds, are legally required to be budgeted and appropriated. For reporting purposes, various custodial funds, utilized for internal control purposes, have been combined with the general. These custodial funds are not required to be budgeted and appropriated and therefore are not included in the Accountability and Compliance note (Note 7). Budgetary information for convention center hotel and arena renovation special revenue funds and GCHI capital projects fund are not reported because it is not included in the entity for which the “appropriated budget” is adopted. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations resolution, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount the County may appropriate. The appropriations resolution is Council’s authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of control is at the personnel and other object level within a department and fund. Any budgetary modifications at this level may only be made by resolution of County Council.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Fiscal Officer. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended certificate of estimated resources in place when original and final appropriations were passed by Council.

The appropriation resolution is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts reflect the first appropriation resolution for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Council during the year including amounts automatically carried over from prior years.

***Net Position***

Net position represents the difference between all other elements in a statement of financial position. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net position restricted for other purposes include the waste removal activities, litter prevention and recycling and convention center naming rights.

The County applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

***Operating Revenues and Expenses***

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary funds. For the County, these revenues are charges for services for the sanitary engineer, the County airport, the County parking garage, the County information systems, central custodial services, the maintenance garage, printing, reproduction and supplies, postage, workers' compensation and health insurance. Operating expenses are necessary costs that have been incurred in order to provide the good or service that is the primary activity of the fund. Any revenues and expenses not meeting the definitions of operating are reported as non-operating.

***Extraordinary and Special Items***

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the County and that are either unusual in nature or infrequent in occurrence. During 2020, the County received \$95,486,323 in revenue relating to settlement proceeds from opioid litigation lawsuits to be used for opioid healthcare programs. The County recognized the remaining \$15,813,913 as a special item.

***Contributions of Capital***

Contributions of capital in proprietary fund financial statements arise from contributions of capital assets from the capital projects governmental fund and from outside contributions of resources restricted to capital acquisition and construction.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

**Note 3 – Change in Accounting Principle and Restatement of Fund Balances and Net Position**

***Change in Accounting Principles***

For 2020, the County implemented the Governmental Accounting Standard Board’s (GASB) Statement No. 83, Certain Asset Retirement Obligations. GASB Statement 83 addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset.

***Restatement of Fund Balances and Net Position***

Upon review of the County’s funds, the County determined that funds previously reported with the general fund should be combined with custodial funds to better reflect the activity of the fund. During 2020, it was also determined that loans receivable were understated in the community development fund. These restatements had the following effect on fund balance as of December 31, 2019:

	<u>General</u>	<u>Human Services</u>	<u>Health and Human Services Levy</u>	<u>County Board of Developmental Disabilities</u>
Fund Balance, December 31, 2019	\$230,885,341	\$29,572,049	\$11,535,294	\$153,678,609
Loans Receivable	0	0	0	0
Fund Reclassification	<u>(23,039)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Restated Fund Balance, December 31, 2019	<u>\$230,862,302</u>	<u>\$29,572,049</u>	<u>\$11,535,294</u>	<u>\$153,678,609</u>

	<u>Children Services</u>	<u>Coronavirus Relief</u>	<u>Global Center for Health Innovations</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balance, December 31, 2019	\$8,842,954	\$0	\$232,002,295	\$533,952,186	\$1,200,468,728
Loans Receivable	0	0	0	1,920,578	1,920,578
Fund Reclassification	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,039)</u>
Restated Fund Balance, December 31, 2019	<u>\$8,842,954</u>	<u>\$0</u>	<u>\$232,002,295</u>	<u>\$535,872,764</u>	<u>\$1,202,366,267</u>

During 2020, it was determined that capital assets were understated in governmental activities. This restatement along with the implementation of GASB Statement No. 83 and the prior restatements had the following effect on net position as of December 31, 2019:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	Governmental Activities	Business-Type Activities
Net Position December 31, 2019	\$280,326,226	\$145,468,445
Adjustments:		
Capital Assets	946,108	0
Loans Receivable	1,920,578	0
Fund Reclassification	(23,039)	0
GASB Statement 83	(103,200)	(36,850)
Restated Net Position December 31, 2019	\$283,066,673	\$145,431,595

The implementation of GASB Statement No. 83 had the following effect on business-type net position as reported at December 31, 2019.

	Sanitary Engineer	Other Enterprise Funds	Total Enterprise Funds	Internal Service
Net Position December 31, 2019	\$85,186,189	\$60,490,157	\$145,676,346	\$10,649,881
Adjustments:				
GASB Statement 83	0	(36,850)	(36,850)	0
Restated Net Position December 31, 2019	\$85,186,189	\$60,453,307	145,639,496	\$10,649,881

Net Position reported for business-type activities in the statement of net position are different because they include accumulated overpayments to the internal service funds: (207,901)

Net Position of business-type activities \$145,431,595

The change in fund classification had the following effect on net position as reported at December 31, 2019.

	Custodial Funds
Net Position December 31, 2019	\$465,589,087
Adjustments:	
Fund Reclassification	23,039
Restated Net Position December 31, 2019	\$465,612,126



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 4 – Global Center for Health Innovation**

During 2009, the County entered into an agreement with Merchandise Mart Properties, Inc. (MMPI), MMPI Cleveland Development LLC (Developer) and Cleveland MMCC LLC (Operator) for the development and operation of the Global Center for Health Innovation (Facility). Global Center for Health Innovation is an integrated facility for a permanent exhibition hall for medical devices and equipment as well as a temporary exhibition, tradeshow and conference facility and back of house functions.

During 2010 the County purchased land for the GCHI site. The County subsequently leased the purchased land to the Developer for \$1 annually. This lease meets the definition of an operating lease under GASB 62 “Codification of Accounting and Financial Report Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.” At December 31, 2020, the carrying value of the land is \$38,178,387.

The County entered into a project funding agreement with the Developer to provide funds, through a loan from the County, for the planning, designing, financing and constructing the Facility. The total project budget of \$465,000,000 includes sources of \$343,350,000 in Economic Development Revenue Bond proceeds and a contribution of non-bond proceeds from the County. Under the terms of this agreement, the County will reimburse, advance or directly pay the construction costs of the Facility. The Developer will make monthly payments of \$3,000,000 through 2027.

The County entered into a lease agreement with the Developer for the Facility. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments through 2027. As of December 31, 2020, the book value of the capitalized leased assets was \$364,797,498.

While the Facility was under construction, the County subleased the Facility to the Operator in exchange for the Operator maintaining the asset in lieu of rental payments. The Operator is to operate the Facility solely as a convention center and medical merchandise showroom, including setting the rates. This operating lease expires in 2027.

During 2013, the County determined that it is in its best interest to terminate its relationship with the MMPI Parties and to transition operation and management of the Global Center for Health Innovation and the Cleveland Convention Center to a new operator. On December 27, 2013, the County entered into a sublease and operation agreement with the Cuyahoga County Convention Facilities Development Corporation (the Corporation) a discretely presented component unit of the County. The Corporation is to operate the Facility solely as a convention center and medical or health industry showroom/office/educational facility and any legally permitted activities that are reasonably associated therewith, including without limitation trade and consumer shows, including setting the rates. This operating lease expires in 2027.

During 2014, the Corporation assumed the loans payable and lease receivable from Merchandise Mart Properties, Inc. The Corporation paid \$25,257,947 during 2020 leaving a remaining balance of \$206,736,711 as of December 31, 2020.

In December 2014, the County refinanced \$20,000,000 of the 2010 Recovery Zone Economic Development Serial Bonds with \$20,000,000 Tax-Exempt Economic Development Refunding Term Bonds. In 2020, the County refinanced \$162,935,000 of the 2010 Tax-Exempt Recovery Zone Facility Serial and Term Bonds with \$140,765,000 Tax-Exempt Economic Development Serial Bonds.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 5 – Convention Center Hotel**

During 2014, the County entered into an agreement with the Port Authority, City of Cleveland and Hilton to construct a 600 room convention headquarters hotel to be known as the Hilton Cleveland Downtown (the Hotel). Under the terms of the agreement, the City of Cleveland facilitated a tax increment financing agreement on the project. The County issued Certificates of Participation. Please see Note 21 for more information about the Certificates of Participation. The County completed construction of the hotel and the Hilton Cleveland Downtown opened June 1, 2016.

**Note 6 – Community Learning Center**

On December 1, 2012, the County entered into a cooperative agreement for the use of the Community Learning Center (the Center) with the Village of Highland Hills (the Village). The initial term of this agreement commenced on the date of the agreement and terminates on December 31, 2025. The Village will have priority use of the Center. The County will have use of the Center at such times to meet the governmental and civic needs of the County. In each calendar year during the term of this Agreement, the County shall have the right of use of the Community Center as follows: (i) County Council Meeting (as the site of one regular or special meeting of the County Council), (ii) County Council District 9 Meetings (as the site of not more than four public meeting of County Council District 9), (iii) Local Permit and License Sales (for the purpose of the local sale of County permits and licenses, on not more than two calendar days), and (iv) County Community Events

The Village is and shall remain the record owner of the Center. The County will report its right to use the Center as an intangible asset.

On December 1, 2012, the County issued \$1,725,000 in general obligations bonds as part of 2012A Various Purpose Bonds (County Bonds) to provide for the defeasance of the Village Bonds and, as its contribution to the cooperative venture between the County and the Village with respect to the Community Center. The Village covenants to contribute and transfer to the County in each year from 2013 through 2025 or until the County Bonds (or any bonds issued by the County to refund the County Bonds) are fully paid, whichever shall come first, an amount equal to debt charges due on the County Bonds in that calendar year.

**Note 7 – Accountability and Compliance**

***Accountability***

The county land reutilization special revenue fund had a deficit fund balance of \$1,729,740 as of December 31, 2020. The deficit fund balance resulted from interfund payables in the fund. The general fund is liable for any deficit in the fund and provides transfers when cash is required, not when accruals occur.

The central custodial services internal service fund had a deficit fund balance of \$41,949,938 as of December 31, 2020. Management is currently analyzing the internal service operations to determine appropriate steps to alleviate the deficit.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

**Compliance**

The County had negative cash fund balances in the county land reutilization and the alcohol, drug and mental health grants special revenue funds in the amount of \$1,729,740 and \$670,809, respectively, indicating that revenue from other sources were used to pay obligations of these funds contrary to Ohio Revised Code Section 5705.10(I).

The following accounts had expenditures plus encumbrances in excess of appropriations, contrary to Ohio Revised Code Section 5705.41.

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<b>General</b>			
General Government - Legislative and Executive:			
Special Election:			
Other	\$0	\$18,658	(\$18,658)
WAN Services:			
Other	1,031,574	1,388,104	(356,530)
Communication Services:			
Other	2,777,294	3,003,308	(226,014)
General Government - Judicial:			
Municipal Courts:			
Personal Services	476,602	2,363,382	(1,886,780)
<b>Human Services</b>			
Social Services:			
Administrative Services - General Manager:			
Personal Services	1,419,430	1,658,312	(238,882)
Administrative Services:			
Other	397,226	522,592	(125,366)
Health and Safety:			
Other	1,644,777	1,698,642	(53,865)
<b>Health and Human Services Levy</b>			
General Government - Judicial:			
Youth and Family Partnership:			
Personal Services	0	5,687	(5,687)
Social Services:			
Human Services Other Program:			
Other	1,096,885	1,165,131	(68,246)
<b>Children Services</b>			
Social Services:			
CFS Foster Care:			
Other	2,909,684	2,948,891	(39,207)
<b>Cuyahoga Support Enforcement</b>			
Social Services:			
CSEA Grants:			
Other	210,213	472,082	(261,869)

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<b><i>Community Development</i></b>			
Community Development:			
Rapid Re-Housing:			
Other	\$833,253	\$1,435,455	(\$602,202)
COVID-19 Cares Act - CDBG:			
Other	1,206,500	2,406,500	(1,200,000)
Community Development:			
COVID-19 Cares Act - ESG:			
Other	873,213	885,343	(12,130)
Lead Hazard Control:			
Personal Services	(27,968)	21,921	(49,889)
Other	1,294	1,315	(21)
Emergency Solutions HHS:			
Other	293,682	846,979	(553,297)
Community Development Block Grant:			
Other	1,907,730	2,130,250	(222,520)
HOME:			
Other	1,184,237	1,477,698	(293,461)
Emergency Solutions Development:			
Other	402,115	475,412	(73,297)
<b><i>Other Community Development</i></b>			
Community Development:			
Sustainability Grants:			
Other	105,000	125,000	(20,000)
<b><i>Treatment Alternative for Safer Communities</i></b>			
General Government - Judicial:			
Treatment Alternative Street Crime:			
Other	(1,072)	633	(1,705)
Veterans Court - ODMHAS:			
Personal Services	(4,713)	25,286	(29,999)
<b><i>Victim Assistance</i></b>			
General Government - Judicial:			
Domestic Violence High Risk Team:			
Personal Services	(92,612)	0	(92,612)
VOCA Safe Harbor:			
Other	77,378	260,808	(183,430)
Violence Against Women Act Block Grant:			
Other	350,941	668,525	(317,584)
<b><i>Youth Services</i></b>			
General Government - Judicial:			
Youth Services Subsidy:			
Other	1,494,608	4,155,329	(2,660,721)

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<b><i>Other Judicial</i></b>			
General Government - Judicial:			
High Visibility Enforcement OT:			
Personal Services	\$126,978	\$138,260	(\$11,282)
General Government - Judicial:			
Domestic Relations Other Judicial Grants:			
Personal Services	(80,000)	0	(80,000)
Supreme Court Parent Representative:			
Other	8,309	14,144	(5,835)
SAMHSA - Juvenile Delinquency:			
Other	0	99,258	(99,258)
SAMHSA - Veterans Treatment Court:			
Other	214,927	255,705	(40,778)
Juvenile Court Other Judicial Grants:			
Personal Services	(25,296)	0	(25,296)
Other	57,204	200,000	(142,796)
CCA Probation Improvement and Incentive:			
Other	3,393,094	3,492,605	(99,511)
Crisis Intervention and Behavioral Health:			
Other	17,701	107,186	(89,485)
Sexual Assault Kit Initiative:			
Personal Services	(1,163,142)	1,146,999	(2,310,141)
Other	(319,104)	365,677	(684,781)
DOJ/BJA Medication Assisted Treatment:			
Personal Services	117,199	191,051	(73,852)
CCA 408 Jail/Misdemeanant:			
Other	17,465	382,502	(365,037)
Victim Advocate Project:			
Personal Services	(22,899)	0	(22,899)
Other	(3,821)	0	(3,821)
CCA 407 Felony Program:			
Personal Services	3,204,676	3,975,623	(770,947)
Other	364,719	571,357	(206,638)
Sheriff Other Judicial Grants:			
Personal Services	(6,227)	27,949	(34,176)
JJDP Block Grant:			
Other	78,804	167,013	(88,209)
Operation Stonegarden:			
Other	130,210	163,150	(32,940)
Professional Continuing Education:			
Other	28,337	30,939	(2,602)

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<b><i>Other Legislative and Executive</i></b>			
General Government - Legislative and Executive:			
Early Child Other Legislative and Executive Grant:			
Other	\$84,515	\$150,709	(\$66,194)
Board of Election Grants:			
Other	359,441	453,385	(93,944)
Board of Election - CARES Election Grant:			
Other	692,454	713,445	(20,991)
Innovation Grants:			
Other	64,507	121,781	(57,274)
Mortgage Foreclosure Prevention - Rescue			
Other	(217,844)	0	(217,844)
<b><i>Other Health and Safety</i></b>			
Health and Safety:			
Emergency Management:			
Other	91,097	315,776	(224,679)
Mental Health Services HHS:			
Personal Services	0	20,542	(20,542)
State Homeland Security Program			
Law Enforcement:			
Other	338,247	350,158	(11,911)
Public Safety Health and Safety Grants:			
Other	(5,134)	398	(5,532)
COVID-19 Supplemental			
Other	(77,939)	0	(77,939)
<b><i>Other Social Services</i></b>			
Social Services:			
Children and Family Grants:			
Other	295,069	295,254	(185)
Office of Re-Entry:			
Other	(105,760)	0	(105,760)
Department of Labor-LEAP Pre-Release:			
Other	15,000	40,152	(25,152)
Workforce Development Grants:			
Other	26,467	403,851	(377,384)

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<b><i>Sports Facilities Enhancement</i></b>			
Community Development:			
Cuyahoga Excise Tax:			
Other	\$0	\$12,945,921	(\$12,945,921)
<b><i>Alcohol, Drug, and Mental Health Board Grants</i></b>			
Health and Safety:			
Board Grants			
Other	(603,484)	437,724	(1,041,208)
Pathways:			
Other	(654,170)	733,452	(1,387,622)
Assistant Outpatient Treatment Grant:			
Other	79,757	660,877	(581,120)
Substance Abuse and Mental Health Services:			
Other	1,259,211	3,663,143	(2,403,932)
<b><i>Debt Service</i></b>			
Debt Service:			
Principal Retirement			
Excise Tax Bonds	0	4,320,000	(4,320,000)
Interest and Fiscal Charges			
Excise Tax Bonds	0	2,429,196	(2,429,196)
<b><i>Capital Projects</i></b>			
Capital Outlay:			
Technology Capital Improvements:			
Other	2,809,697	7,373,323	(4,563,626)
CC Forensic Science Lab Capital Projects:			
Other	(199,919)	582,420	(782,339)
Maintenance Projects:			
Other	336,405	337,052	(647)
<b><i>Road Capital Projects</i></b>			
Public Works:			
Ohio Department of Public Works Integrating:			
Personal Services	(30,846)	46,143	(76,989)
Other	4,540,987	16,636,823	(12,095,836)
Ohio Department of Transportation -			
Local Public Agencies			
Personal Services	167	224,457	(224,290)
Other	21,378,292	33,846,166	(12,467,874)

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

The following funds had original appropriations in excess of original estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2020:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Coronavirus Relief	\$214,754,914	\$214,776,013	(\$21,099)
Cuyahoga Support Enforcement	47,198,249	48,746,024	(1,547,775)
County Land Reutilization	5,735,871	7,000,000	(1,264,129)
Victim Assistance	2,053,904	2,934,516	(880,612)
Hotel/Lodging Tax	15,596,868	26,800,000	(11,203,132)
Convention Center Hotel Capital Projects	20,135	5,872,834	(5,852,699)

The following funds had final appropriations in excess of final estimated resources plus carryover balances as reported on the Official Certificate of Estimated Resources at December 31, 2020:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Human Services	\$224,915,776	\$266,464,895	(\$41,549,119)
Health and Human Services Levy	44,580,296	74,811,867	(30,231,571)
Children Services	88,331,089	89,996,571	(1,665,482)
Coronavirus Relief	214,754,914	214,776,013	(21,099)
Cuyahoga Support Enforcement	42,454,757	45,193,288	(2,738,531)
County Land Reutilization	5,270,260	7,000,000	(1,729,740)
Victim Assistance	3,029,971	3,241,506	(211,535)
Hotel/Lodging Tax	15,596,868	26,800,000	(11,203,132)
Convention Center Hotel Capital Projects	20,135	5,872,834	(5,852,699)
Central Custodial Services	52,824,246	58,259,782	(5,435,536)
Maintenance	2,392,927	2,400,647	(7,720)
Printing	2,402,604	3,018,505	(615,901)
Health Insurance	143,949,269	181,949,857	(38,000,588)

During 2020, the County did not obtain an amended official certificate prior to the adoption of amended appropriation measures and the expending of monies in violation of Ohio Revised Code Section 5705.36 (A)(3).

Management has indicated that appropriations and cash will be closely monitored to prevent future violations.



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

**Note 8 – Fund Balances**

Fund balance is classified as nonspendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the County is bound to observe constraints imposed upon the use of the resources in the government funds. The constraints placed on fund balance for the major governmental funds and all other governmental funds are presented below:

Fund Balances	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
<b><i>Nonspendable</i></b>				
Unclaimed Monies	\$18,023,441	\$0	\$0	\$0
Prepays	450,000	0	0	0
Interfund Loans	18,550,000	0	0	0
<b><i>Total Nonspendable</i></b>	<b>37,023,441</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Restricted for</i></b>				
Health and Human Services	0	15,935,245	25,514,723	0
Motor Vehicle	0	0	0	0
Developmental Disabilities	0	0	0	175,812,252
Community Development Programs	0	0	0	0
Children Services	0	0	0	0
Alcohol and Drug Preventative Services	0	0	0	0
Opioid Healthcare Programs	0	0	0	0
Health and Safety Services	0	0	0	0
Convention Center Hotel Operations	0	0	0	0
Tax Assessment Operations	0	0	0	0
General Government	0	0	0	0
Judicial Services	0	0	0	0
Social Services	0	0	0	0
Infrastructure System Operations	0	0	0	0
Other Purposes	0	0	0	0
Debt Service	0	0	0	0
Capital Projects	0	0	0	0
<b><i>Total Restricted</i></b>	<b>0</b>	<b>15,935,245</b>	<b>25,514,723</b>	<b>175,812,252</b>
<b><i>Committed to</i></b>				
College Savings	6,686	0	0	0
<b><i>Assigned to</i></b>				
Economic Development	40,622,373	0	0	0
Purchases on Order: Contractual Services	4,080,596	0	0	0
<b><i>Total Assigned</i></b>	<b>44,702,969</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Unassigned (Deficit)</i></b>	<b>207,939,300</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Total Fund Balances</i></b>	<b>\$289,672,396</b>	<b>\$15,935,245</b>	<b>\$25,514,723</b>	<b>\$175,812,252</b>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

Fund Balances	Children Services	Coronavirus Relief	Global Center for Health Innovation	Other Governmental Funds	Total
<b><i>Nonspendable</i></b>					
Unclaimed Monies	\$0	\$0	\$0	\$0	\$18,023,441
Prepays	0	119,942	0	0	569,942
Interfund Loans	0	0	0	0	18,550,000
<b><i>Total Nonspendable</i></b>	<b>0</b>	<b>119,942</b>	<b>0</b>	<b>0</b>	<b>37,143,383</b>
<b><i>Restricted for</i></b>					
Health and Human Services	0	0	0	0	41,449,968
Motor Vehicle	0	0	0	54,912,066	54,912,066
Developmental Disabilities	0	0	0	0	175,812,252
Community Development Programs	0	0	0	132,500,689	132,500,689
Children Services	12,551,834	0	0	0	12,551,834
Alcohol and Drug Preventative Services	0	0	0	30,419,596	30,419,596
Opioid Healthcare Programs	0	0	0	113,151,416	113,151,416
Health and Safety Services	0	0	0	12,488,370	12,488,370
Convention Center Hotel Operations	0	0	0	7,986,505	7,986,505
Tax Assessment Operations	0	0	0	33,796,158	33,796,158
General Government	0	0	0	21,230,000	21,230,000
Judicial Services	0	0	0	44,493,718	44,493,718
Social Services	0	0	0	6,403,307	6,403,307
Infrastructure System Operations	0	0	0	913,459	913,459
Other Purposes	0	0	0	4,028,558	4,028,558
Debt Service	0	0	0	44,238,100	44,238,100
Capital Projects	0	0	206,736,711	23,892,076	230,628,787
<b><i>Total Restricted</i></b>	<b>12,551,834</b>	<b>0</b>	<b>206,736,711</b>	<b>530,454,018</b>	<b>967,004,783</b>
<b><i>Committed to</i></b>					
College Savings	0	0	0	0	6,686
<b><i>Assigned to</i></b>					
Economic Development	0	0	0	0	40,622,373
Purchases on Order: Contractual Services	0	0	0	0	4,080,596
<b><i>Total Assigned</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,702,969</b>
<b><i>Unassigned (Deficit)</i></b>	<b>0</b>	<b>(119,942)</b>	<b>0</b>	<b>(1,729,740)</b>	<b>206,089,618</b>
<b><i>Total Fund Balances</i></b>	<b>\$12,551,834</b>	<b>\$0</b>	<b>\$206,736,711</b>	<b>\$528,724,278</b>	<b>\$1,254,947,439</b>

**Note 9 – Budgetary Basis of Accounting**

While the County’s reporting financial position, results of operations and changes in fund balance on the basis of generally accepted accounting principles (GAAP), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statements of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual are presented in the basic financial statements for the general fund and major special revenue funds. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

2. Expenditures are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures for all funds (budget) rather than restricted, committed, or assigned fund balance (GAAP).
4. Unrecorded cash represents amounts received but not reported by the County on the operating statements (budget), but which is reported on the GAAP basis operating statements.
5. Investments are reported at cost (budget) rather than at fair value (GAAP).
6. Certain non-budgeted activity was not included in the appropriated activity of the fund.

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general and major special revenue funds:

	Net Change in Fund Balances		
	General	Human Services	Health and Human Services Levy
GAAP Basis	\$58,810,094	(\$13,636,804)	\$13,979,429
Net Adjustment for			
Revenue Accruals	3,463,844	8,659,928	4,468,841
Beginning Fair Value			
Adjustment for Investments	2,055,305	0	0
Ending Fair Value			
Adjustment for Investments	(9,409,684)	0	0
Beginning Unrecorded Cash	270,357	802,298	701,865
Ending Unrecorded Cash	(150,135)	2,200	212
Non-Budgeted Activity	(3,330,356)	(6,436,069)	(4,191,024)
Net Adjustment for			
Expenditure Accruals	3,923,504	1,857,831	(664,382)
Encumbrances	(11,419,423)	(26,850,990)	(1,983,814)
Budget Basis	\$44,213,506	(\$35,601,606)	\$12,311,127

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	Net Change in Fund Balances		
	County Board of Developmental Disabilities	Children Services	Coronavirus Relief
GAAP Basis	\$22,133,643	\$3,708,880	\$0
Net Adjustment for			
Revenue Accruals	7,901,750	6,524,702	36,839,315
Beginning Fair Value			
Adjustment for Investments	0	0	0
Ending Fair Value			
Adjustment for Investments	0	0	0
Beginning Unrecorded Cash	1,089,038	9,525	0
Ending Unrecorded Cash	320	162	0
Non-Budgeted Activity	(6,507,003)	(3,153,779)	0
Net Adjustment for			
Expenditure Accruals	(1,427,749)	(1,292,430)	2,005,517
Encumbrances	(3,058,761)	(7,224,791)	(27,858,261)
Budget Basis	\$20,131,238	(\$1,427,731)	\$10,986,571

**Note 10 – Deposits and Investments**

Monies held by the County are classified by State statute into two categories. Active monies are public monies determined to be necessary to meet current demands upon the County treasury. Active monies must be maintained either as cash in the County treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Monies held by the County which are not considered active are classified as inactive. Inactive monies may be deposited or invested with certain limitations in the following securities provided the County has filed a written investment policy with the Ohio Auditor of State:

1. United States Treasury bills, bonds, notes, or any other obligation or security issued by the United States Treasury, or any other obligation guaranteed as to principal and interest by the United States, or any book entry, zero-coupon United States treasury security that is a direct obligation of the United States;
2. Bonds, notes, debentures, or any other obligations or security issued by any federal government agency or instrumentality including, but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation and Government National Mortgage Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and the term of the agreement must not exceed thirty days;

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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4. Bonds and other obligations of this state or the political subdivisions of this state, provided the bonds or other obligations of political subdivisions mature within ten years from the date of settlement;
5. Time certificates of deposit or savings or deposit accounts including, but not limited to, passbook accounts, in eligible institutions pursuant to ORC sections 135.32;
6. No-load money market mutual funds rated in the highest category at the time of purchase by at least one nationally recognized standard rating service or consisting exclusively of obligations described in (1) or (2) above; commercial paper as described in ORC section 135.143 (6); and repurchase agreements secured by such obligations, provided these investments are made only through eligible institutions;
7. The State Treasurer's investment pool (STAR Ohio);
8. Securities lending agreements in which the County lends securities and the eligible institution agrees to simultaneously exchange either securities or cash, equal value for equal value, within certain limitations;
9. Up to forty percent of the County's average portfolio, if training requirements have been met in either of the following:
  - a. Commercial paper notes in entities incorporated under the laws of Ohio, or any other State, that have assets exceeding five hundred million dollars, which are rated in the highest classification established by two nationally recognized standard rating services, which do not exceed ten percent of the value of the outstanding commercial paper of the issuing corporation, which mature within 270 days after purchase, and the investment in commercial paper notes of a single issuer shall not exceed the aggregate five percent of interim monies available for investment at the time of purchase.
  - b. Bankers' acceptances of banks that are insured by the federal deposit insurance corporation and that mature not later than 180 days after purchase.
10. Up to fifteen percent of the County's average portfolio in notes issued by U.S. corporations or by depository institutions doing business under authority granted by the U.S. or any state provided the notes are rated in the three highest categories by at least two nationally recognized standard rating services at the time of purchase and the notes mature not later than three years after purchase;
11. A current unpaid or delinquent tax line of credit, provided certain conditions are met related to a County land reutilization corporation organized under ORC Chapter 1724; and,
12. Up to two percent of the County's average portfolio in debt interests rated at the time of purchase in the three highest categories by two nationally recognized standard rating services and issued by foreign nations diplomatically recognized by the United States government, subject to certain limitations. All interest and principal shall be denominated and payable in United States funds.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Reverse repurchase agreements, investments in derivatives, and investments in stripped principal or interest obligations that are not issued or guaranteed by the United States, are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Except as noted above, an investment must mature within five years from the date of settlement, unless matched to a specific obligation or debt of the County, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

***Deposits***

Custodial credit risk for deposits is the risk that in the event of bank failure, the County will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, \$3,803,935 of the County's bank balance of \$105,417,822 was uninsured and uncollateralized. Two of the County's financial institutions participate in the Ohio Pooled Collateral System (OPCS) and were approved for a reduced collateral floor of 50 percent resulting in the uninsured and uncollateralized balance.

The County has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits either be insured or protected by:

Eligible securities pledged to and deposited either with the County or a qualified trustee by the financial institution as security for repayment whose market value at all times shall be at least one hundred five percent 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. OPCS requires the total market value of the securities pledged to be one hundred two percent of the deposits being secured or a rate set by the Treasurer of State.

***Investments***

Investments are reported at fair value. As of December 31, 2020, the County had the following investments:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	\$80,213,808	Less than One Year	N/A	7.73%
Net Asset Value Per Share				
STAR Ohio	364,567,542	Average 55.8 Days	N/A	N/A
Fair Value - Level One Inputs				
First American				
Government Obligation	15,519,467	Less than One Year	Aaa-mf	N/A
Fair Value - Level Two Inputs				
Federal Agricultural Mortgage				
Corporation Bonds	10,004,200	More than Three Years	N/A	N/A
Federal Farm Credit Bank Bonds	20,153,100	Less than One Year	Aaa	N/A
Federal Farm Credit Bank Bonds	43,914,236	More than One Year	Aaa	N/A
Federal Farm Credit Bank Bonds	11,837,436	More than Two Years	Aaa	N/A
Federal Farm Credit Bank Bonds	96,687,915	More than Three Years	Aaa	9.32%
Federal Home Loan Bank Bonds	14,412,572	More than One Year	Aaa	N/A
Federal Home Loan Bank Bonds	11,066,760	More than Two Years	Aaa	N/A
Federal Home Loan Bank Bonds	32,788,936	More than Three Years	Aaa	N/A
Federal Home Loan Mortgage				
Corporation Bank Bonds	55,478,306	More than One Year	Aaa	5.35%
Federal Home Loan Mortgage				
Corporation Bank Bonds	29,347,557	More than Two Years	Aaa	N/A
Federal Home Loan Mortgage				
Corporation Bank Bonds	33,962,232	More than Three Years	Aaa	N/A
Federal National Mortgage				
Association Bonds	29,999,400	More than Two Years	Aaa	N/A
Federal National Mortgage				
Association Bonds	41,166,544	More than Three Years	Aaa	N/A
Corporate Notes	4,739,668	Less than One Year	Aa3	N/A
Corporate Notes	19,292,667	More than One Year	Aa3	N/A
Corporate Notes	16,481,970	More than Two Years	A1/Aaa	N/A
State of Israel Notes	9,999,400	More than Two Years	A1	N/A
State of Israel Notes	6,000,000	More than Three Years	A1	N/A
Municipal Securities	20,469,702	Less than One Year	N/A	N/A
Municipal Securities	367,855	More than One Year	N/A	N/A
Municipal Securities	5,601,589	More than Two Years	N/A	N/A
Municipal Securities	2,196,310	More than Three Years	N/A	N/A
Municipal Securities	28,875,957	More than Five Years	N/A	N/A
Treasury Coupon Securities	10,077,000	Less than One Year	Aaa	N/A
Treasury Coupon Securities	21,950,705	More than Two Years	Aaa	N/A
Total Fair Value - Level Two Inputs	<u>576,872,017</u>			
Total Investments	<u><u>\$1,037,172,834</u></u>			

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The above chart identifies the County's recurring fair value measurements as of December 31, 2020. The First American Government Obligation is measured at fair value and is valued using quoted market prices (Level 1 inputs). The County's remaining investments measured at fair value are valued using methodologies that incorporate market inputs such as benchmark yields, reported trades, broker/dealer quotes, issuer spreads, two-sided markets, benchmark securities, bids, offers and reference data including market research publications. Market indicators and industry and economic events are also monitored, which could require the need to acquire further market data. (Level 2 inputs).

***Custodial Credit Risk*** For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County has no investment policy dealing with investment custodial risk beyond the requirement in State statute that prohibits payment for investments prior to the delivery of the securities representing such investments to the treasurer or qualified trustee.

***Interest Rate Risk*** As a means of limiting its exposure to fair value losses caused by rising interest rates, the County's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the County's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. The stated intent of the policy is to avoid the need to sell securities prior to maturity. The purchase of any security with a maturity of greater than 5 years must be approved in advance by the Investment Advisory Committee.

***Credit Risk*** The Moody's ratings of the County's investments are listed in the table above. STAR Ohio has a rating of AAAM from Standard & Poor's. Ohio law requires that STAR Ohio maintain the highest rating provided by at least one nationally recognized standard rating service. The County investment policy does not address credit risk.

***Concentration of Credit Risk*** Credit risk is defined as having five percent or more of the County's investments invested in the securities of a single issuer. The County's policy specifies that the portfolio be structured to diversify investments to reduce the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer or a specific type of investment. Each investment type is limited to a maximum percentage of the total average portfolio.

***Foreign Currency Risk*** Foreign Currency Risk is the risk that changes in exchange rates will adversely affect the fair value of an investment or a deposit. The County's investment policy states foreign notes must be rated at the time of purchase in one of the three highest categories by two nationally recognized standard rating services. All interest and principal shall be denominated and payable in United States dollars. The notes must be backed by the full faith and credit of the foreign nation and there can be no prior history of default. The maturity of foreign notes cannot exceed five years from purchase and in total, they cannot exceed one percent of the County's total average portfolio. The County's exposure to foreign currency risk is as follows:



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Investment	Currency	Maturity	Fair Value (in US dollars)
State of Israel Notes	Israeli New Sheqel	3/1/2023	\$9,999,400
State of Israel Notes	Israeli New Sheqel	3/1/2024	1,500,000
State of Israel Notes	Israeli New Sheqel	3/1/2024	1,500,000
State of Israel Notes	Israeli New Sheqel	3/1/2025	3,000,000

**Note 11 – Contingent Liabilities**

***Grants***

The County has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies or their designee. These audits could lead to a request for reimbursement to the grantor agency for expenditures disallowed under terms of the grant. Based on prior experience, the County Council believes such disallowances, if any, will be immaterial.

***Litigation***

The County is the defendant in a class action lawsuit filed by an employee alleging a hostile work environment due to inmate misconduct. The claim includes management failure to take corrective and/or preventative action. A former employee has also filed a lawsuit claiming wrongful termination. The County denies both liability and damages and is vigorously defending both cases.

The County is the defendant in a lawsuit involving the wrongful death of two children. The plaintiffs have made claims against the County and employees of the Department of Children and Family Services. The current loss cannot be reasonably estimated. However, the County is vigorously defending the matters.

The County is the defendant in a lawsuit involving injuries sustained by a child. The plaintiffs have made claims against the County and employees of the Department of Children and Family Services. The current loss cannot be reasonably estimated. However, the County is vigorously defending the matters.

The County is the defendant or potential defendant in fourteen separate cases involving the County Jail. The claims include excessive force, failure to provide proper medical care, unconstitutional conditions of confinement, and wrongful death. The potential losses for these cases that cannot be reasonably estimated at this time. The County is vigorously defending the cases that have been filed.

The County is the defendant in a class action lawsuit regarding property tax values in 2009. Final judgement was entered against the County on April 16, 2019 in the amount of \$4,798,840 plus additional interest that continues to run on the amount until it is paid. The County has appealed the judgement to the Ohio Supreme Court. The appeals case is on-going and no decision has been made regarding collection of the judgement. The County continues to aggressively defend against collection of the judgement.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The County is party to various other legal proceedings seeking damages or injunctive or other relief and generally incidental to its operations. These proceedings are unrelated to any outstanding County debt or the security for any outstanding County debt. The ultimate disposition of these proceedings is not now determinable, but will not, in the opinion of the County Law Director and County Prosecuting Attorney, have a material adverse effect on any outstanding County debt or the security for any outstanding County debt or the operating revenues of the County.

**Note 12 – Property Taxes**

Property taxes include amounts levied against all real and public utility property located in the County. Property tax revenue received during 2020 for real and public utility property taxes represents collections of 2019 taxes.

2020 real property taxes are levied after October 1, 2020, on the assessed value as of January 1, 2020, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2020 real property taxes are collected in and intended to finance 2021.

Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2020 public utility property taxes which became a lien December 31, 2019, are levied after October 1, 2020, and are collected in 2021 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2020, was \$14.05 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2020 property tax receipts were based are as follows:

Real Property	\$29,247,024,280
Public Utility Personal Property	<u>1,301,186,470</u>
Total Assessed Value	<u><u>\$30,548,210,750</u></u>

The County Fiscal Officer collects property tax on behalf of all taxing districts in the County. The County Fiscal Officer periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2020, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2020 is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

***Tax Abatements***

For 2020, the County's property taxes were reduced by \$3,717,242 under various tax abatement agreements entered into by another government:

Subdivision	2020 Taxes Abated
City of Cleveland	\$2,203,969
City of Euclid	461,085
Village of North Randall	294,470
Village of Glenwillow	113,998
City of Solon	95,280
City of Berea	79,931
City of Mayfield Heights	73,059
Village of Cuyahoga Heights	74,634
Village of Oakwood	55,257
City of Garfield Heights	53,649
City of Strongsville	48,135
City of Brook Park	42,164
City of Warrensville Heights	31,569
City of Bedford	25,745
City of Westlake	24,577
City of North Olmsted	11,114
City of Fairview Park	6,720
City of East Cleveland	5,088
City of Brooklyn	4,903
Village of Walton Hills	3,165
City of Richmond Heights	2,596
City of North Royalton	1,904
City of Beachwood	1,504
City of Shaker Heights	1,500
City of Highland Heights	1,226
	\$3,717,242

**Note 13 – Receivables**

Receivables at December 31, 2020, consisted of property taxes, accounts (billings for user charged services, including unbilled utility services), special assessments, accrued interest, loans (community development block grant monies loaned to local businesses), interfund, sales tax, settlements and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments, debt service intergovernmental receivable, and delinquent property taxes are expected to be collected within one year.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

The County and Gateway Economic Development Corporation of Greater Cleveland (Gateway), entered into a revolving loan agreement in 1992. As part of this agreement, the County issued taxable Economic Development Revenue Bonds of \$75 million on September 24, 1992, and \$45 million on February 1, 1994. In February 2004, the County refinanced a portion of the 1992 variable rate Gateway Economic Development Bonds. In 2010, the County refinanced the 1994 Gateway Economic Development Bonds and the variable rate 2004B Gateway Arena Project Series Refunding Bonds. In 2020, the County refinanced the 2010 Gateway Economic Development Bonds. Loans expected to be collected in more than one year amount to \$15,314,628 in the debt service fund.

The loans receivable at December 31, 2020, reported in the community development special revenue fund, represent revolving loans made to private enterprises under the United States Department of Housing and Urban Development Community Development Block Grant Program, Section 17 and Home Affordability Act programs. The notes are due on various dates with a large portion not due until the related property is sold or the debtor becomes deceased. Generally the loans are collateralized by the property that is improved with the proceeds of the notes; however, the County’s security interest is usually subordinate to that of another creditor. Many notes are non-interest bearing while other notes bear interest at various rates. Loans expected to be collected in more than one year amount to \$88,881,320 in the community development special revenue fund. The allowance for uncollectibles includes a calculation related to the “Deferred HOME Rental Rehabilitation Loans, HUD 108 Loans and the NSP Forgivable Loans programs. These programs include a forgivable clause when the project meets the affordability requirements, which is when the property owner has been living in the home for 15-20 years. Also, the allowance now factors in a calculation related to the 50 percent forgivable portion of the down payment loans, when the borrower occupies the residence for 10 years. The estimate is made to the extent that it is probable that the loans will result in being forgiven based on the County’s past experience.

At December 31, 2020, the total amount of delinquent special assessments was \$40,688,415. These delinquencies will be collected in the sanitary engineer enterprise fund.

The County entered into a project funding agreement with Cuyahoga County Convention Facilities Development Corporation (the Corporation) to provide funds, through a loan from the County, for the planning, designing, financing and constructing the Global Center for Health Innovation facility. As of December 31, 2020, the Corporation has drawn down the full balance of available funds. As of December 31, 2020, the outstanding balance was \$206,736,711. Loans expected to be collected in more than one year amount to \$180,220,543 in the GCHI capital projects fund. At December 31, 2020, there were no delinquent loans. See Note 4 for additional information.

A summary of the governmental loans receivable follows and includes the allowances for uncollectibles:

Loan	Loans Receivable	Allowances for Uncollectible	Net Loans Receivable
The Corporation Loan	\$206,736,711	\$0	\$206,736,711
Community Development Loans	98,441,522	28,425,512	70,016,010
Gateway Loans	140,924,181	118,444,879	22,479,302
Total	<u>\$446,102,414</u>	<u>\$146,870,391</u>	<u>\$299,232,023</u>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

The County entered into a cooperative agreement with the Village of Highland Hills (the Village) to provide funds, through a loan from the County, for the defeasance of Village bonds. The Village agreed to repay the County in each year from 2013 through 2025 or until the County Bonds (or any bonds issued by the County to refund the County Bonds) are fully paid, whichever shall come first, an amount equal to debt charges due on the County Bonds in that calendar year. As of December 31, 2020, the outstanding balance was \$660,000. Intergovernmental receivables expected to be collected in more than one year amount to \$500,000 in the debt service fund. At December 31, 2020, there were no delinquent receivables. See Note 6 for additional information.

Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

A summary of the principal items of intergovernmental receivables follows:

	Amount
<b>General Fund</b>	
Local Government and Revenue Assistance	\$9,858,616
Miscellaneous	4,095,049
Casino Tax Revenue	3,683,651
Property Tax Rollbacks and Exemptions	1,572,692
Total General Fund	19,210,008
<b>Special Revenue Funds</b>	
Human Services	15,997,871
Health and Human Services Levy	2,091,277
County Board of Developmental Disabilities	6,796,955
Children Services	3,088,394
Motor Vehicle Gas Tax	11,844,333
Alcohol, Drug and Mental Health Board	1,928,021
Cuyahoga Support Enforcement	460,476
Community Development	601,890
Treatment Alternatives for Safer Communities	160,412
Victim Assistance	163,678
Other Judicial	662,451
Other Health and Safety	40,000
Other Social Services	90,236
Total Special Revenue Funds	43,925,994
<b>Debt Service Fund</b>	
Debt Service	1,368,574
<b>Capital Projects Fund</b>	
Road Capital Projects	8,918,124
<i>Total Governmental Funds</i>	<i>\$73,422,700</i>
<b>Internal Service Fund</b>	
Central Custodial Service	\$3,399,588

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Receivables and payables are recorded to the extent that the amounts are determined to be material and substantiated not only by supporting documentation, but also by a reasonable, systematic method of determining their existence, completeness, valuation, and in the case of receivables, collectability.

Using this criteria, the County has elected not to record child support arrearages within the special revenue and custodial fund types. These amounts, while potentially significant, are not considered measurable, and because collections are often significantly in arrears, the County is unable to determine a reasonable value.

**Note 14 – Capital Assets**

Capital asset activity for the year ended December 31, 2020, was as follows:

	Balance 12/31/2019	Additions	Reductions	Balance 12/31/2020
<b>Business-Type Activities:</b>				
<i>Nondepreciable Capital Assets</i>				
Land	\$6,198,695	\$0	\$0	\$6,198,695
Construction in Progress	0	300	0	300
<i>Total Nondepreciable Capital Assets</i>	<u>6,198,695</u>	<u>300</u>	<u>0</u>	<u>6,198,995</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	57,952,509	0	0	57,952,509
Utility Plant	68,328,116	0	0	68,328,116
Buildings, Structures and Improvements	28,646,503	0	0	28,646,503
Furniture, Fixtures and Equipment	3,440,745	213,750	0	3,654,495
Vehicles	8,824,205	1,061,820	(91,145)	9,794,880
<i>Total Depreciable Capital Assets</i>	<u>167,192,078</u>	<u>1,275,570</u>	<u>(91,145)</u>	<u>168,376,503</u>
<i>Less Accumulated Depreciation</i>				
Land Improvements	(14,527,446)	(2,551,565)	0	(17,079,011)
Utility Plant	(38,703,216)	(812,228)	0	(39,515,444)
Buildings, Structures and Improvements	(7,611,451)	(1,147,747)	0	(8,759,198)
Furniture, Fixtures and Equipment	(2,209,514)	(276,893)	0	(2,486,407)
Vehicles	(6,646,430)	(769,482)	91,145	(7,324,767)
<i>Total Accumulated Depreciation</i>	<u>(69,698,057)</u>	<u>(5,557,915)</u>	<u>91,145</u>	<u>(75,164,827)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>97,494,021</u>	<u>(4,282,345)</u>	<u>0</u>	<u>93,211,676</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u>\$103,692,716</u>	<u>(\$4,282,045)</u>	<u>\$0</u>	<u>\$99,410,671</u>

Depreciation expense was charged to business-type activities as follows:

Sanitary Engineer	\$1,809,091
County Airport	2,629,368
County Parking Garage	<u>1,119,456</u>
<b>Total</b>	<u><u>\$5,557,915</u></u>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	Restated Balance 12/31/2019	Additions	Reductions	Balance 12/31/2020
<b>Governmental Activities:</b>				
<i><b>Nondepreciable Capital Assets</b></i>				
Land	\$90,588,376	\$0	(\$2,435,825)	\$88,152,551
Construction in Progress	66,728,401	7,966,306	(28,328,401)	46,366,306
<i>Total Nondepreciable Capital Assets</i>	<u>157,316,777</u>	<u>7,966,306</u>	<u>(30,764,226)</u>	<u>134,518,857</u>
<i><b>Depreciable Capital Assets</b></i>				
Land Improvements	11,177,029	0	(131,722)	11,045,307
Buildings, Structures and Improvements	1,421,435,275	0	(9,157,516)	1,412,277,759
Furniture, Fixtures and Equipment	61,107,665	1,584,319	(706,531)	61,985,453
Intangible Asset - Software	0	28,328,401	0	28,328,401
Vehicles	11,683,657	1,684,610	(398,968)	12,969,299
Right to Use Community Center	1,975,312	0	0	1,975,312
Infrastructure	264,858,954	0	0	264,858,954
<i>Total Depreciable Capital Assets</i>	<u>1,772,237,892</u>	<u>31,597,330</u>	<u>(10,394,737)</u>	<u>1,793,440,485</u>
<i><b>Less Accumulated Depreciation and Amortization</b></i>				
Land Improvements	(7,885,577)	(545,454)	119,287	(8,311,744)
Buildings, Structures and Improvements	(457,938,062)	(34,607,005)	6,579,689	(485,965,378)
Furniture, Fixtures and Equipment	(47,628,115)	(3,269,714)	644,293	(50,253,536)
Vehicles	(9,280,738)	(741,123)	398,968	(9,622,893)
Right to Use Community Center	(1,069,436)	(150,980)	0	(1,220,416)
Infrastructure	(144,001,702)	(9,049,755)	0	(153,051,457)
<i>Total Accumulated Depreciation and Amortization</i>	<u>(667,803,630)</u>	<u>(48,364,031)</u>	<u>7,742,237</u>	<u>(708,425,424)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>1,104,434,262</u>	<u>(16,766,701)</u>	<u>(2,652,500)</u>	<u>1,085,015,061</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$1,261,751,039</u>	<u>(\$8,800,395)</u>	<u>(\$33,416,726)</u>	<u>\$1,219,533,918</u>

Depreciation and amortization expense was charged to governmental activities as follows:

General Government:	
Legislative and Executive	\$7,316,656
Judicial	10,463,131
Public Works	15,729,395
Health and Safety	208,717
Social Services	3,389,733
Community Development	11,256,399
Total	<u>\$48,364,031</u>

On December 1, 2012, the County entered into a cooperative agreement for the use of the Community Learning Center (the Center) with the Village of Highland Hills (the Village). The County issued general obligation bonds in order to provide Highland Hills Village the proceeds to refinance outstanding Village debt. The Village in turn agreed to pay the County the principal and interest on the County's bonds and provide the use of the Village's Community Center for County uses. The value of the intangible asset is the amount that was provided to the Village to be placed in escrow.

The amortization schedule is as follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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	Governmental Activities
2021	\$150,979
2022	150,979
2023	150,979
2024	150,980
2025	150,979
	\$754,896

For additional information see Note 6.

**Note 15 – Permissive Sales and Use Tax**

In 1969, the County Commissioners by resolution imposed a one-half percent tax on all retail sales made in the County and on the storage, use, or consumption in the County of tangible personal property, including automobiles, not subject to the sales tax for a continuing period of time. In 1987, the County Commissioners by resolution imposed an additional one-half percent tax for a continuing period of time. In 2007, the County Commissioners by resolution imposed an additional one-quarter percent tax for twenty years.

Vendor collections of the tax are paid to the State Treasurer by the twenty-third day of the month following collection. The State Tax Commissioner certifies to the Office of Budget Management the amount of the tax to be returned to the County. The Tax Commissioner's certification must be made within forty-five days after the end of the month. The Tax Commissioner shall then, on or before the twentieth day of the month in which certification is made, provide for payment to the County.

A receivable is recognized at year-end for amounts that will be received from sales which occurred during the prior year. On a full accrual basis, the full amount of the receivable is recognized as revenue. On a modified accrual basis, the amount of the receivable that will be received outside of the available period is unavailable revenue.

**Note 16 – Related Party Transactions**

During 2020, Cuyahoga County provided \$32,472,000 for the general operations of The MetroHealth System, a discretely presented component unit of Cuyahoga County.

During 2020, the County subgranted \$15,602,109 of coronavirus relief dollars to the MetroHealth System.

During 2020, the County paid \$36,000,000 in capital lease payments and \$5,400,000 as required by various lease agreements to the Cuyahoga County Convention Facilities Development Corporation, a discretely presented component unit of Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the lease agreements.

During 2020, the County received \$36,000,000 in loan repayments from the Corporation as required by the loan agreements. The Corporation paid \$25,257,947 towards loan principal reduction during 2020 leaving a remaining balance of \$206,736,711 as of December 31, 2020.



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

During 2020, the County received \$18,148 from the Corporation for participation in the County's self-insurance program.

During 2020, the County paid \$1,289,497 to the Corporation on behalf of the Cuyahoga County Common Pleas Court for use of space at the Convention Center.

During 2020, the County subgranted \$2,067,611 of coronavirus relief dollars to the Corporation.

**Note 17 – Interfund Transfers and Balances**

***Interfund Transfers***

Interfund transfers for the year ended December 31, 2020, consisted of the following:

Transfers To	Transfers From			
	General	Health and Human Services Levy	Global Center for Health Innovation	Other Governmental Funds
General	\$0	\$0	\$0	\$12,150,504
Human Services	0	0	0	100,000
Health and Human Services Levy	1,000,000	0	0	0
Other Governmental Funds	79,924,996	31,531	15,035	29,158,350
Other Enterprise Funds	221,146	0	0	0
Internal Service Funds	2,740,065	0	0	0
<i>Total Transfers</i>	<u>\$83,886,207</u>	<u>\$31,531</u>	<u>\$15,035</u>	<u>\$41,408,854</u>

Transfers To	Transfers From		
	Sanitary Engineer	Other Enterprise Funds	Totals
General	\$905,076	\$1,534,175	\$14,589,755
Human Services	0	0	100,000
Health and Human Services Levy	0	0	1,000,000
Other Governmental Funds	408,946	2,000	109,540,858
Other Enterprise Funds	0	0	221,146
Internal Service Funds	0	0	2,740,065
<i>Total Transfers</i>	<u>\$1,314,022</u>	<u>\$1,536,175</u>	<u>\$128,191,824</u>

The transfers were made to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them; to move unrestricted balances to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations or debt service; to segregate money for anticipated capital projects; and to return money to the fund from which it was originally provided once a project is completed.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

***Interfund Balances***

	Interfund Receivable		
Interfund Payable	General	Internal Service Funds	Totals
General	\$0	\$150,131	\$150,131
Human Services	0	306,550	306,550
Other Governmental Funds	2,005,230	37,050	2,042,280
Sanitary Engineer	0	56,801	56,801
Other Enterprise Funds	0	6,120	6,120
Internal Service Funds	0	33,764	33,764
<i>Total</i>	<u>\$2,005,230</u>	<u>\$590,416</u>	<u>\$2,595,646</u>

The above interfund balances at December 31, 2020, consisted of the following amounts and represent charges for services or reimbursable expenses. These remaining balances resulted from the time lag between the dates that (1) interfund goods or services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting records, and (3) payments between funds are made. All are expected to be paid within one year.

On December 27, 2016, the County issued sales tax revenue bonds for a 21 year period at 3.50 percent interest. The County has purchased this bond. The County has identified the County parking garage enterprise fund as the fund that received the proceeds and the general fund as the fund that purchased the bond. For reporting purposes, these transactions are reflected as an interfund receivable and an interfund payable in the respective funds.

	Interfund Receivable
Interfund Payable	General
County Parking Garage	<u>\$19,405,000</u>

The term bonds maturing on January 1, 2037 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on January 1 in the years and in the respective principal amounts as follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Year	\$19,405,000
2021	\$855,000
2022	885,000
2023	915,000
2024	950,000
2025	980,000
2026	1,015,000
2027	1,050,000
2028	1,090,000
2029	1,125,000
2030	1,165,000
2031	1,205,000
2032	1,250,000
2033	1,290,000
2034	1,335,000
2035	1,385,000
2036	1,430,000
2037	1,480,000
Total	\$19,405,000
<i>Stated Maturity</i>	<i>1/1/2037</i>

Principal and interest requirements to maturity on this sales tax revenue bond are as follows:

	Principal	Interest
2021	\$855,000	\$664,212
2022	885,000	633,763
2023	915,000	602,262
2024	950,000	569,625
2025	980,000	535,850
2026-2030	5,445,000	2,130,188
2031-2035	6,465,000	1,090,513
2036-2037	2,910,000	102,725
Total	\$19,405,000	\$6,329,138

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 18 – Defined Benefit Pension Plans**

The Statewide retirement systems provide both pension benefits and other postemployment benefits (OPEB).

***Net Pension Liability (Asset)/Net OPEB Liability (Asset)***

The net pension liability (asset) and the net OPEB liability (asset) reported on the statement of net position represent liabilities to employees for pensions and OPEB, respectively. Pensions/OPEB are a component of exchange transactions—between an employer and its employees—of salaries and benefits for employee services. Pensions/OPEB are provided to an employee—on a deferred-payment basis—as part of the total compensation package offered by an employer for employee services each financial period. The obligation to sacrifice resources for pensions is a present obligation because it was created as a result of employment exchanges that already have occurred.

The net pension/OPEB liability (asset) represent the County’s proportionate share of each pension/OPEB plan’s collective actuarial present value of projected benefit payments attributable to past periods of service, net of each pension/OPEB plan’s fiduciary net position. The net pension/OPEB liability (asset) calculation is dependent on critical long-term variables, including estimated average life expectancies, earnings on investments, cost of living adjustments and others. While these estimates use the best information available, unknowable future events require adjusting these estimates annually.

Ohio Revised Code limits the County’s obligation for this liability to annually required payments. The County cannot control benefit terms or the manner in which pensions are financed; however, the County does receive the benefit of employees’ services in exchange for compensation including pension and OPEB.

GASB 68/75 assumes the liability is solely the obligation of the employer, because (1) they benefit from employee services; and (2) State statute requires funding to come from these employers. All pension contributions to date have come solely from these employers (which also includes pension costs paid in the form of withholdings from employees). The retirement systems may allocate a portion of the employer contributions to provide for these OPEB benefits. In addition, health care plan enrollees pay a portion of the health care costs in the form of a monthly premium. State statute requires the retirement systems to amortize unfunded pension liabilities within 30 years. If the pension amortization period exceeds 30 years, each retirement system’s board must propose corrective action to the State legislature. Any resulting legislative change to benefits or funding could significantly affect the net pension/OPEB liability (asset). Resulting adjustments to the net pension/OPEB liability (asset) would be effective when the changes are legally enforceable. The Ohio Revised Code permits, but does not require the retirement systems to provide healthcare to eligible benefit recipients.

The proportionate share of each plan’s unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension/OPEB liability* on the accrual basis of accounting. Any liability for the contractually-required pension/OPEB contribution outstanding at the end of the year is included in *intergovernmental payable* on both the accrual and modified accrual bases of accounting. The remainder of this note includes the required pension disclosures. See Note 19 for the required OPEB disclosures.

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

County Employees, other than certified teachers, participate in the Ohio Public Employees Retirement System (OPERS). OPERS administers three separate pension plans. The traditional pension plan is a cost-sharing, multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

the combined plan is a combination cost-sharing, multiple-employer defined benefit/defined contribution pension plan. Participating employers are divided into state, local, law enforcement and public safety divisions. While members in the state and local divisions may participate in all three plans, law enforcement and public safety divisions exist only within the traditional plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional and combined plans. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report that includes financial statements, required supplementary information and detailed information about OPERS' fiduciary net position that may be obtained by visiting <https://www.opers.org/financial/reports.shtml>, by writing to the Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 800-222-7377.

Senate Bill (SB) 343 was enacted into law with an effective date of January 7, 2013. In the legislation, members in the traditional and combined plans were categorized into three groups with varying provisions of the law applicable to each group. The following table provides age and service requirements for retirement and the retirement formula applied to final average salary (FAS) for the three member groups under the traditional and combined plans as per the reduced benefits adopted by SB 343 (see OPERS Comprehensive Annual Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

<b>Group A</b> Eligible to retire prior to January 7, 2013 or five years after January 7, 2013	<b>Group B</b> 20 years of service credit prior to January 7, 2013 or eligible to retire ten years after January 7, 2013	<b>Group C</b> Members not in other Groups and members hired on or after January 7, 2013
<b>State and Local</b>	<b>State and Local</b>	<b>State and Local</b>
<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 60 with 60 months of service credit or Age 55 with 25 years of service credit	<b>Age and Service Requirements:</b> Age 57 with 25 years of service credit or Age 62 with 5 years of service credit
<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 30 years and 2.5% for service years in excess of 30	<b>Traditional Plan Formula:</b> 2.2% of FAS multiplied by years of service for the first 35 years and 2.5% for service years in excess of 35
<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 30 years and 1.25% for service years in excess of 30	<b>Combined Plan Formula:</b> 1% of FAS multiplied by years of service for the first 35 years and 1.25% for service years in excess of 35
<b>Law Enforcement</b>	<b>Law Enforcement</b>	<b>Law Enforcement</b>
<b>Age and Service Requirements:</b> Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 52 with 15 years of service credit	<b>Age and Service Requirements:</b> Age 48 with 25 years of service credit or Age 56 with 15 years of service credit
<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25	<b>Traditional Plan Formula:</b> 2.5% of FAS multiplied by years of service for the first 25 years and 2.1% for service years in excess of 25

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Final average Salary (FAS) represents the average of the three highest years of earnings over a member's career for Groups A and B. Group C is based on the average of the five highest years of earnings over a member's career.

Members who retire before meeting the age and years of service credit requirement for unreduced benefits receive a percentage reduction in the benefit amount. The initial amount of a member's pension benefit is vested upon receipt of the initial benefit payment for calculation of an annual cost-of-living adjustment.

When a traditional plan benefit recipient has received benefits for 12 months, current law provides for an annual cost of living adjustment (COLA). This COLA is calculated on the base retirement benefit at the date of retirement and is not compounded. Members retiring under the combined plan receive a cost-of-living adjustment on the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost of living adjustment is 3 percent. For those retiring subsequent to January 7, 2013, beginning in calendar year 2019, current law provides that the COLA will be based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options), partial lump-sum payments (subject to limitations), a rollover of the vested account balance to another financial institution, receipt of entire account balance, net of taxes withheld, or a combination of these options.

Beginning in 2022, the Combined Plan will be consolidated under the Traditional Pension Plan (defined benefit plan) and the Combined Plan option will no longer be available for new hires beginning in 2022.

Funding Policy - The Ohio Revised Code (ORC) provides statutory authority for member and employer contributions as follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	State and Local	Law Enforcement
<b>2020</b>		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
<b>2020</b>		
Employer:		
Pension ***	14.0 %	18.1 %
Post-employment Health Care Benefits ***	0.0	0.0
Total Employer	14.0 %	18.1 %
Employee	10.0 %	13.0 %

\* Member contributions within the combined plan are not used to fund the defined benefit retirement allowance.

\*\* This rate is determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.

\*\*\* These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

For 2020, the County's contractually required contribution was \$54,576,457 for the traditional plan and \$1,766,741 for the combined plan. The County's participation in the member-directed plan is immaterial. Of these amounts, \$1,572,837 is reported as an intergovernmental payable for the traditional plan and \$51,087 for the combined plan.

***Plan Description - State Teachers Retirement System (STRS)***

County licensed teachers and other faculty members participate in STRS Ohio, a cost-sharing multiple employer public employee retirement system administered by STRS. STRS provides retirement and disability benefits to members and death and survivor benefits to beneficiaries. STRS issues a stand-alone financial report that includes financial statements, required supplementary information, and detailed information about STRS' fiduciary net position. That report can be obtained by writing to STRS, 275 E. Broad St., Columbus, OH 43215-3771, by calling (888) 227-7877, or by visiting the STRS Web site at [www.strsoh.org](http://www.strsoh.org).

New members have a choice of three retirement plans; a Defined Benefit (DB) Plan, a Defined Contribution (DC) Plan, and a Combined Plan. Benefits are established by Ohio Revised Code Chapter 3307.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The DB plan offers an annual retirement allowance based on final average salary multiplied by a percentage that varies based on years of service. Effective August 1, 2015, the calculation is 2.2 percent of final average salary for the five highest years of earnings multiplied by all years of service. In April 2017, the Retirement Board made the decision to reduce COLA granted on or after July 1, 2017, to 0 percent to preserve the fiscal integrity of the retirement system. Benefit recipients' base benefit and past cost-of living increases are not affected by this change. Eligibility changes will be phased in until August 1, 2026, when retirement eligibility for unreduced benefits will be five year of service credit and age 65, or 35 years of service credit and at least age 60.

Eligibility changes for DB Plan members who retire with actuarially reduced benefits will be phased in until August 1, 2023, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit at any age.

The DC Plan allows members to place all their member contributions and 9.53 percent of the 14 percent employer contributions into an investment account. The member determines how to allocate the member and employer money among various investment choices offered by STRS. The remaining 4.47 percent of the 14 percent employer rate is allocated to the defined benefit unfunded liability. A member is eligible to receive a retirement benefit at age 50 and termination of employment. The member may elect to receive a lifetime monthly annuity or a lump sum withdrawal.

The Combined Plan offers features of both the DB Plan and the DC Plan. In the Combined Plan, 12 percent of the 14 percent member rate is deposited into the member's DC account and the remaining 2 percent is applied to the DB Plan. Member contributions to the DC Plan are allocated among investment choices by the member, and contributions to the DB Plan from the employer and the member are used to fund the defined benefit payment at a reduced level from the regular DB Plan. The defined benefit portion of the Combined Plan payment is payable to a member on or after age 60 with five years of service. The defined contribution portion of the account may be taken as a lump sum payment or converted to a lifetime monthly annuity at age fifty and after termination of employment.

New members who choose the DC plan or Combined Plan will have another opportunity to reselect a permanent plan during their fifth year of membership. Members may remain in the same plan or transfer to another STRS plan. The optional annuitization of a member's defined contribution account or the defined contribution portion of a member's Combined Plan account to a lifetime benefit results in STRS bearing the risk of investment gain or loss on the account. STRS has therefore included all three plan options as one defined benefit plan for GASB 68 reporting purposes.

A DB or Combined Plan member with five or more years of credited service who is determined to be disabled may qualify for a disability benefit. New members must have at least ten years of qualifying service credit that apply for disability benefits. Members in the DC Plan who become disabled are entitled only to their account balance. Eligible survivors of members who die before service retirement may qualify for monthly benefits. If a member of the DC Plan dies before retirement benefits begin, the member's designated beneficiary is entitled to receive the member's account balance.

Funding Policy – Employer and member contribution rates are established by the State Teachers Retirement Board and limited by Chapter 3307 of the Ohio Revised Code. The 2020 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2020, the full employer contribution was allocated to pension.



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

The County's contractually required contribution to STRS was \$354,815 for 2020. Of this amount \$12,492 is reported as an intergovernmental payable.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

The net pension liability (asset) for OPERS was measured as of December 31, 2019, and the net pension liability for STRS was measured as of June 30, 2020. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u> <u>Traditional Plan</u>	<u>OPERS</u> <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	2.88118726%	3.00598046%	0.02229043%	
Prior Measurement Date	<u>2.90868606%</u>	<u>2.98767406%</u>	<u>0.02863707%</u>	
Change in Proportionate Share	<u>-0.02749880%</u>	<u>0.01830640%</u>	<u>-0.00634664%</u>	
Proportionate Share of the:				
Net Pension Liability	\$569,486,207	\$0	\$5,393,492	\$574,879,699
Net Pension Asset	0	(6,268,193)	0	(6,268,193)
Pension Expense	91,918,357	690,822	(689,936)	91,919,243

2020 pension expense for the member-directed defined contribution plan was \$1,033,096. The aggregate pension expense for all pension plans was \$92,952,339 for 2020.

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
<b>Deferred Outflows of Resources</b>				
Differences between expected and actual experience	\$0	\$0	\$12,101	\$12,101
Changes of assumptions	30,417,230	646,314	289,527	31,353,071
Net difference between projected and actual earnings on pension plan investments	0	0	262,286	262,286
Changes in proportion and differences between County contributions and proportionate share of contributions	1,709,614	6,154	0	1,715,768
County contributions subsequent to the measurement date	<u>54,576,457</u>	<u>1,766,741</u>	<u>182,216</u>	<u>56,525,414</u>
<b>Total Deferred Outflows of Resources</b>	<b><u>\$86,703,301</u></b>	<b><u>\$2,419,209</u></b>	<b><u>\$746,130</u></b>	<b><u>\$89,868,640</u></b>
<b>Deferred Inflows of Resources</b>				
Differences between expected and actual experience	\$7,200,342	\$1,471,580	\$34,487	\$8,706,409
Net difference between projected and actual earnings on pension plan investments	113,599,705	813,005	0	114,412,710
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>3,622,946</u>	<u>119,784</u>	<u>2,311,348</u>	<u>6,054,078</u>
<b>Total Deferred Inflows of Resources</b>	<b><u>\$124,422,993</u></b>	<b><u>\$2,404,369</u></b>	<b><u>\$2,345,835</u></b>	<b><u>\$129,173,197</u></b>

\$56,525,414 reported as deferred outflows of resources related to pension resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability or increase to the net pension asset in 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2021	(\$13,911,678)	(\$414,968)	(\$707,622)	(\$15,034,268)
2022	(37,982,043)	(399,701)	(629,721)	(39,011,465)
2023	4,704,131	(173,005)	(300,783)	4,230,343
2024	(45,106,559)	(470,656)	(143,795)	(45,721,010)
2025	0	(100,455)	0	(100,455)
Thereafter	<u>0</u>	<u>(193,116)</u>	<u>0</u>	<u>(193,116)</u>
<b>Total</b>	<b><u>(\$92,296,149)</u></b>	<b><u>(\$1,751,901)</u></b>	<b><u>(\$1,781,921)</u></b>	<b><u>(\$95,829,971)</u></b>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial-reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of benefits provided at the time of each valuation. The total pension liability was determined by an actuarial valuation as of December 31, 2019, using the following actuarial assumptions applied to all periods included in the measurement in accordance with the requirements of GASB 67. Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results, prepared as of December 31, 2019, are presented below.

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	1.4 percent, simple through 2020, then 2.15 percent, simple	1.4 percent, simple through 2020, then 2.15 percent, simple
Investment Rate of Return	7.2 percent	7.2 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

In October 2019, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 3 percent simple through 2018 then 2.15 simple to 1.4 percent simple through 2020 then 2.15 percent simple.

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio, contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 17.2 percent for 2019.

The allocation of investment assets with the Defined Benefit portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Plan assets are managed on a total return basis with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the defined benefit pension plans. The long-term expected rate of return on defined benefit investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of arithmetic real rates of return were provided by the Board's investment consultant. For each major asset class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	25.00 %	1.83 %
Domestic Equities	19.00	5.75
Real Estate	10.00	5.20
Private Equity	12.00	10.70
International Equities	21.00	7.66
Other investments	13.00	4.98
Total	100.00 %	5.61 %

**Discount Rate** The discount rate used to measure the total pension liability was 7.2 percent for the traditional plan and the combined plan. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and those of the contributing employers are made at the contractually required rates, as actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefits payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments for the traditional pension plan, combined plan and member-directed plan was applied to all periods of projected benefit payments to determine the total pension liability.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability (asset) calculated using the current period discount rate assumption of 7.2 percent, as well as what the County's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one-percentage-point lower (6.2 percent) or one-percentage-point higher (8.2 percent) than the current rate:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	1% Decrease (6.20%)	Discount Rate (7.20%)	1% Increase (8.20%)
<b>County's proportionate share of the net pension liability (asset)</b>			
OPERS Traditional Plan	\$939,267,047	\$569,486,207	\$237,064,088
OPERS Combined Plan	(3,787,535)	(6,268,193)	(8,056,028)

***Actuarial Assumptions - STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the July 1, 2020, actuarial valuation are presented below:

Inflation	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.45 percent
Payroll Increases	3 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

Post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the July 1 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

STRS' investment consultant develops an estimate range for the investment return assumption based on the target allocation adopted by the Retirement Board. The target allocation and long-term expected rate of return for each major asset class are summarized as follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Rate of Return *</u>
Domestic Equity	28.00 %	7.35 %
International Equity	23.00	7.55
Alternatives	17.00	7.09
Fixed Income	21.00	3.00
Real Estate	10.00	6.00
Liquidity Reserves	1.00	2.25
Total	<u>100.00 %</u>	

\* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, but does not include investment expenses. Over a 30-year period, STRS' investment consultant indicates that the above target allocations should generate a return above the actuarial rate of return, without net value added by management.

**Discount Rate** The discount rate used to measure the total pension liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes that member and employer contributions will be made at the statutory contribution rates in accordance with rate increases described above. For this purpose, only employer contributions that are intended to fund benefits of current plan members and their beneficiaries are included. Based on those assumptions, STRS' fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on pension plan investments of 7.45 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2020.

**Sensitivity of the County's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net pension liability calculated using the current period discount rate assumption of 7.45 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.45 percent) or one-percentage-point higher (8.45 percent) than the current rate:

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net pension liability	\$7,679,392	\$5,393,492	\$3,456,380

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 19 – Defined Benefit OPEB Plans**

See Note 18 for a description of the net OPEB liability (asset).

***Plan Description – Ohio Public Employees Retirement System (OPERS)***

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit postemployment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement to qualifying benefit recipients of both the traditional pension and the combined plans. This trust is also used to fund health care for member-directed plan participants, in the form of a Retiree Medical Account (RMA). At retirement or separation, member-directed plan participants may be eligible for reimbursement of qualified medical expenses from their vested RMA balance.

In order to qualify for postemployment health care coverage, age and service retirees under the traditional pension and combined plans must have twenty or more years of qualifying Ohio service credit with a minimum age of 60, or generally 30 years of qualifying service at any age. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available. The health care coverage provided by OPERS meets the definition of an Other Post Employment Benefit (OPEB) as described in GASB Statement 75. See OPERS Comprehensive Annual Financial Report referenced below for additional information.

The Ohio Revised Code permits, but does not require OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS' Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2020, state and local employers contributed at a rate of 14.0 percent of earnable salary and public safety and law enforcement employers contributed at 18.1 percent. These are the maximum employer contribution rates permitted by the Ohio Revised Code. Active member contributions do not fund health care.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2020, OPERS did not allocate any employer contribution to health care for members in the Traditional Pension Plan and Combined Plan. The OPERS Board is also authorized to establish rules for the retiree or their surviving beneficiaries to pay a portion of the health care provided. Payment amounts vary depending on the number of covered dependents and the coverage selected. The employer contribution as a percentage of covered payroll deposited into the RMA for participants in the member-directed plan for 2020 was 4.0 percent.

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll.

The County's contractually required contribution was \$404,974 for 2020. Of this amount, \$11,732 is reported as an intergovernmental payable.

***Plan Description - State Teachers Retirement System (STRS)***

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. The Plan is included in the report of STRS which can be obtained by visiting [www.strsoh.org](http://www.strsoh.org) or by calling (888) 227-7877.

Funding Policy – Ohio Revised Code Chapter 3307 authorizes STRS to offer the Plan and gives the Retirement Board discretionary authority over how much, if any, of the health care costs will be absorbed by STRS. Active employee members do not contribute to the Health Care Plan. All benefit recipients pay a portion of the health care costs in the form of a monthly premium. Under Ohio law, funding for post-employment health care may be deducted from employer contributions, currently 14 percent of covered payroll. For the year ended December 31, 2020, STRS did not allocate any employer contributions to post-employment health care.

***OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB***

The net OPEB liability and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. For STRS, the net OPEB liability (asset) was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability (asset) was determined by an independent actuarial valuation as of that date. The County's proportion of the net OPEB liability (asset) was based on the County's share of contributions to the respective retirement systems relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Liability/Asset			
Prior Measurement Date	2.87303366%	0.02863707%	
Current Measurement Date	<u>2.84394628%</u>	<u>0.02229043%</u>	
Change in Proportionate Share	<u>-0.02908738%</u>	<u>-0.00634664%</u>	
Proportionate Share of the Net:			
OPEB Asset	\$0	(\$391,753)	(\$391,753)
OPEB Liability	392,822,866	0	392,822,866
OPEB Expense	44,013,051	(71,198)	43,941,853

At December 31, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
<b>Deferred Outflows of Resources</b>			
Differences between expected and actual experience	\$10,537	\$25,102	\$35,639
Changes of assumptions	62,179,679	6,467	62,186,146
Net difference between projected and actual earnings on OPEB plan investments	0	13,729	13,729
Changes in proportion and differences between County contributions and proportionate share of contributions	1,236,815	0	1,236,815
County contributions subsequent to the measurement date	<u>404,974</u>	<u>0</u>	<u>404,974</u>
Total Deferred Outflows of Resources	<u>\$63,832,005</u>	<u>\$45,298</u>	<u>\$63,877,303</u>
<b>Deferred Inflows of Resources</b>			
Differences between expected and actual experience	\$35,925,460	\$78,032	\$36,003,492
Changes of assumptions	0	372,100	372,100
Net difference between projected and actual earnings on OPEB plan investments	20,002,434	0	20,002,434
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>2,216,943</u>	<u>199,383</u>	<u>2,416,326</u>
Total Deferred Inflows of Resources	<u>\$58,144,837</u>	<u>\$649,515</u>	<u>\$58,794,352</u>

\$404,974 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability or increase to the net OPEB asset in the year ending December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Fiscal Year Ending December 31:	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
2021	\$9,956,037	(\$149,068)	\$9,806,969
2022	3,857,479	(139,774)	3,717,705
2023	15,920	(136,515)	(120,595)
2024	(8,547,242)	(134,500)	(8,681,742)
2025	0	(23,949)	(23,949)
Thereafter	<u>0</u>	<u>(20,411)</u>	<u>(20,411)</u>
Total	<u>\$5,282,194</u>	<u>(\$604,217)</u>	<u>\$4,677,977</u>

***Actuarial Assumptions - OPERS***

Actuarial valuations of an ongoing plan involve estimates of the values of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and cost trends. Actuarially determined amounts are subject to continual review or modification as actual results are compared with past expectations and new estimates are made about the future.

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. The total OPEB liability was determined by an actuarial valuation as of December 31, 2018, rolled forward to the measurement date of December 31, 2019. The actuarial valuation used the following actuarial assumptions applied to all prior periods included in the measurement in accordance with the requirements of GASB 74:

Wage Inflation	3.25 percent
Projected Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation
Single Discount Rate:	
Current measurement date	3.16 percent
Prior Measurement date	3.96 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.75 percent
Prior Measurement date	3.71 percent
Health Care Cost Trend Rate:	
Current measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Prior Measurement date	10.0 percent, initial 3.25 percent, ultimate in 2029
Actuarial Cost Method	Individual Entry Age Normal

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all of the above described tables.

The most recent experience study was completed for the five year period ended December 31, 2015.

During 2019, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contribution are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 19.7 percent for 2019.

The allocation of investment assets within the Health Care portfolio is approved by the Board of Trustees as outlined in the annual investment plan. Assets are managed on a total return basis with a long-term objective of continuing to offer a sustainable health care program for current and future retirees. OPERS' primary goal is to achieve and maintain a fully funded status for the benefits provided through the defined pension plans. Health care is a discretionary benefit. The long-term expected rate of return on health care investment assets was determined using a building-block method in which best-estimate ranges of expected future real rates of return are developed for each major asset class. These ranges are combined to produce the long-term expected real rate of return by weighting the expected future real rates of return by the target asset allocation percentage, adjusted for inflation. For each major asset class that is included in the Health Care portfolio's target asset allocation as of December 31, 2019, these best estimates are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)</u>
Fixed Income	36.00 %	1.53 %
Domestic Equities	21.00	5.75
Real Estate Investment Trust	6.00	5.69
International Equities	23.00	7.66
Other investments	14.00	4.90
Total	<u>100.00 %</u>	<u>4.55 %</u>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

**Discount Rate** A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. A single discount rate of 3.96 percent was used to measure the OPEB liability on the measurement date of December 31, 2018. Projected benefit payments are required to be discounted to their actuarial present value using a single discount rate that reflects (1) a long-term expected rate of return on OPEB plan investments (to the extent that the health care fiduciary net position is projected to be sufficient to pay benefits), and (2) tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating as of the measurement date (to the extent that the contributions for use with the long-term expected rate are not met). This single discount rate was based on an expected rate of return on the health care investment portfolio of 6.00 percent and a municipal bond rate of 2.75 percent. The projection of cash flows used to determine this single discount rate assumed that employer contributions will be made at rates equal to the actuarially determined contribution rate. Based on these assumptions, the health care fiduciary net position and future contributions were sufficient to finance health care costs through 2034. As a result, the long-term expected rate of return on health care investments was applied to projected costs through the year 2034, and the municipal bond rate was applied to all health care costs after that date.

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate** The following table presents the County's proportionate share of the net OPEB liability calculated using the single discount rate of 3.16 percent, as well as what the County's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower (2.16 percent) or one-percentage-point higher (4.16 percent) than the current rate:

	1% Decrease (2.16%)	Current Discount Rate (3.16%)	1% Increase (4.16%)
County's proportionate share of the net OPEB liability	\$514,071,730	\$392,822,866	\$295,741,974

**Sensitivity of the County's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Cost Trend Rate** Changes in the health care cost trend rate may also have a significant impact on the net OPEB liability. The following table presents the net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if it were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Retiree health care valuations use a health care cost-trend assumption that changes over several years built into the assumption. The near-term rates reflect increases in the current cost of health care; the trend starting in 2020 is 10.50 percent. If this trend continues for future years, the projection indicates that years from now virtually all expenditures will be for health care. A more reasonable alternative is that in the not-too-distant future, the health plan cost trend will decrease to a level at, or near, wage inflation. On this basis, the actuaries project premium rate increases will continue to exceed wage inflation for approximately the next decade, but by less each year, until leveling off at an ultimate rate, assumed to be 3.50 percent in the most recent valuation.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB liability	\$381,230,999	\$392,822,866	\$404,266,964

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Changes between Measurement Date and Reporting Date***

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and pre-Medicare retirees in efforts to decrease costs and increase the solvency of the health care plan. These changes are effective January 1, 2022, and include changes to base allowances and eligibility for Medicare retirees, as well as replacing OPERS-sponsored medical plans for pre-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are not reflected in the current year financial statements but are expected to decrease the associated OPEB liability.

***Actuarial Assumptions – STRS***

Key methods and assumptions used in the latest actuarial valuation, reflecting experience study results used in the June 30, 2020, actuarial valuation are presented below:

Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent
Discount Rate of Return	7.45 percent
Health Care Cost Trends	
Medical	
Pre-Medicare	5.00 percent initial, 4 percent ultimate
Medicare	-6.69 percent initial, 4 percent ultimate
Prescription Drug	
Pre-Medicare	6.50 percent initial, 4 percent ultimate
Medicare	11.87 percent initial, 4 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2020, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Since the prior measurement date, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

The STRS health care plan follows the same asset allocation and long-term expected real rate of return for each major asset class as the pension plan, see Note 18.

**Discount Rate** The discount rate used to measure the total OPEB liability was 7.45 percent as of June 30, 2020. The projection of cash flows used to determine the discount rate assumes STRS continues to allocate no employer contributions to the health care fund. Based on these assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members as of June 30, 2020. Therefore, the long-term expected rate of return on health care plan investments of 7.45 percent was used to measure the total OPEB liability as of June 30, 2020.

**Sensitivity of the County's Proportionate Share of the Net OPEB Asset to Changes in the Discount and Health Care Cost Trend Rate** The following table represents the net OPEB asset as of June 30, 2020, calculated using the current period discount rate assumption of 7.45 percent, as well as what the net OPEB asset would be if it were calculated using a discount rate that is one percentage point lower (6.45 percent) or one percentage point higher (8.45 percent) than the current assumption. Also shown is the net OPEB asset as if it were calculated using health care cost trend rates that are one percentage point lower or one percentage point higher than the current health care cost trend rates.

	1% Decrease (6.45%)	Current Discount Rate (7.45%)	1% Increase (8.45%)
County's proportionate share of the net OPEB asset	(\$340,851)	(\$391,753)	(\$434,943)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$432,262)	(\$391,753)	(\$342,409)

**Note 20 – Other Employee Benefits**

**Health Care Benefits**

Some County departments provide life and accidental death insurance to their employees through various life insurance companies. During 2020, the County contracted with several insurance companies for employee medical, prescription, dental, vision and other benefits as follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Company	Benefit Provided
Medical Mutual of Ohio	Medical
CVS Caremark	Prescription Drugs
Guardian Dental	Dental
MedMutual Life Insurance	Life Insurance
Ohio AFSCME Care Plan	Dental and Vision
VSP	Vision
Surency	Flexible Spending Accounts
Health Equity/WageWorks	COBRA Services
Medical Mutual of Ohio	Stop-Loss
Trustmark Voluntary Benefits Solutions	Voluntary Life Insurance
Virgin Pulse	Wellness Platform
Moore Counseling Services	Employee Assistance Program

***Compensated Absences***

County employees become eligible to receive one-fourth of their accumulated unpaid sick leave up to a maximum of thirty days upon retirement with a minimum of ten years of service. Certain agencies may have policies that vary with regard to payment of accrued sick leave upon retirement.

Employees with a minimum of one year of service become vested in accumulated unpaid vacation time. Vacation time may not be accumulated for more than three years. Unused vacation time is payable upon termination of employment.

Compensatory time (Comp time) and exchange time are accrued for actual time worked. Comp time is granted to non-exempt employees and exchange time is granted to exempt employees. Comp time is earned at 1.5 hours for every hour worked. Exchange time is earned on an hour-for-hour basis. Comp time must be used within 180 days or it will be paid out. Exchange time must be used within six months or it expires. Exchange time is not paid out.

All sick, vacation, compensatory and overtime payments are made at the employee's current wage rate. Balances for compensated absences are kept at various department levels, therefore, the data is only combined annually for reporting purposes.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

**Note 21 – Long-Term Debt**

The original issue date, interest rate and original issuance amount for each of the County’s bonds are as follows:

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
<b>Governmental Activities</b>				
<i>General Obligation Bonds - Unvoted</i>				
2005 General Obligation Refunding Bonds	2005	3.00 - 5.00%	\$73,970,000	2020
2009 Capital Improvements Bonds	2009	1.62 - 6.03	163,825,000	2034
2012A Various Purpose Bonds	2012	1.50 - 5.00	65,728,000	2037
2012B Various Purpose Refunding Bonds	2012	1.50 - 5.00	45,577,000	2024
2019A Capital Improvement Bonds	2019	3.00 - 4.00	39,500,000	2035
2019B Taxable Capital Improvement Refunding Bonds	2019	1.83 - 2.14	37,045,000	2027
2020A Capital Improvement Refunding Bonds	2020	3.00 - 4.00	56,345,000	2037
2020B Taxable Capital Improvement Refunding Bonds	2020	0.29 - 2.26	52,720,000	2035
<i>OPWC Loans from Direct Borrowings</i>				
Schaaf Bridge	2006	0.00	1,251,250	2027
Bagley Road Sanitary Sewer	2018	0.00	876,666	2040
Turney Road	2020	0.00	N/A	N/A
<i>Certificate of Participation</i>				
2014 Convention Center Hotel	2014	3.75 - 5.00	230,885,000	2044
<i>Revenue Bonds</i>				
1992 Gateway Economic Development	1992	8.63	35,000,000	2022
2010 Brownfield Redevelopment Bonds	2010	1.04 - 5.93	17,160,000	2030
2010 Commercial Redevelopment Bonds	2010	1.04 - 5.93	11,105,000	2030
2010 Gateway Arena Refunding Bonds	2010	1.04 - 5.03	42,070,000	2030
2010 Shaker Square Refunding Bonds	2010	1.00 - 4.12	2,800,000	2030
2010 Economic Development - GCHI	2010	1.55 - 6.20	343,350,000	2027
2013A Economic Development - Steelyard Commons	2013	0.60 - 5.25	4,205,000	2037
2013B Economic Development - Westin Hotel	2013	1.85 - 5.75	5,685,000	2042
2014A Various Purpose Sales Tax Revenue Bonds	2014	2.00 - 5.00	137,890,000	2038
2014B Western Reserve Bonds	2014	3.25 - 3.80	22,185,000	2026
2014C Medical Mart/Convention Center Refunding Bonds	2014	3.00	20,890,000	2027
2015A Sales Tax Revenue Bonds - Public Square Project	2015	1.50 - 4.00	9,180,000	2033
2017A Sales Tax Revenue Bonds - Arena Renovation Project	2017	2.50 - 5.00	35,000,000	2035
2017B Sales Tax Revenue Bonds - Arena Renovation Project	2017	3.03 - 3.67	35,320,000	2035
2017C Sales Tax Revenue Bonds - Arena Renovation Project	2017	1.57 - 3.57	70,635,000	2035
2020A Brownfield Refunding Bonds	2020	1.50 - 2.85	10,485,000	2030
2020B Commercial Redevelopment Refunding Bonds	2020	1.50 - 2.85	2,395,000	2030
2020C Gateway Arena Refunding Bonds	2020	1.50 - 2.75	15,225,000	2023
2020D Economic Development - GCHI	2020	3.00 - 5.00	140,765,000	2027
<b>Business-Type Activities</b>				
<i>OPWC Loans from Direct Borrowings</i>				
Sanitary Sewer System Improvement	2010	0.00	236,210	2031
Barton, Bronson, Cook Sanitary	2016	0.00	1,000,000	2038
Various Sanitary Sewer Repairs in Maple Heights	2019	0.00	76,605	2039
Bagley Road Sanitary Sewer	2018	0.00	695,004	2040
<i>OWDA Loans from Direct Borrowings</i>				
CSO Improvements	2006	3.35	333,668	2025
Suffolk Estates Pump Station	2007	3.25	231,368	2026
Woods Pump Station	2008	3.25	612,192	2027
CSO Improvements/E 38th 40th St	2008	3.25	807,805	2027
Fitch Road Sanitary Sewer	2008	3.25	1,558,386	2027
Echo Hills WWTP Elimination	2009	3.36	1,937,877	2028
Stearns and Cook Roads Sanitary Sewer	2010	3.53	513,754	2030
Cook Mackenzie Sanitary Sewer	2010	3.52	683,099	2029
Thornapple Pump Station	2010	3.70	956,072	2029
Sewer Repairs	2011	3.25	2,144,266	2032
Fernhill Sewer Replacement	2011	2.66	1,562,868	2032
North Granger Sewer Replacement	2011	2.62	486,347	2031



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
<b>Business-Type Activities (continued)</b>				
<i>OWDA Loans</i>				
Dewey Road Pump Station	2011	3.28%	\$2,642,665	2032
Jefferson Drive Sewer Lining	2013	2.66	378,483	2032
Broadview Drill Drop and Sanitary Sewer	2014	3.37	339,138	2034
Barton, Bronson and Cook Sanitary Improvement	2018	1.68	N/A	N/A
Turney Road Sewer Rehabilitation	2018	2.08	N/A	N/A
Bagley Sewer and Water	2017	3.03	1,505,375	2038
Bradford Pump Station Elimination	2019	3.10	753,030	2039
Broadrock Drill Drop	2020	2.15	215,278	2039
Egbert Road Force Main	2020	4.56	130,450	2040

Changes in the County's long-term obligations during the year ended December 31, 2020, consist of the following:

	Outstanding 12/31/19	Additions	Reductions	Refunding	Outstanding 12/31/20	Amounts Due in One Year
<b>Governmental Activities</b>						
<b>General Obligation Bonds - Unvoted</b>						
2005 General Obligation Refunding Bonds	\$7,540,000	\$0	\$7,540,000	\$0	\$0	\$0
Unamortized Premium	616,790	0	616,790	0	0	0
2009 Capital Improvement Bonds						
Build America Bonds - Serial	7,775,000	0	55,000	0	7,720,000	50,000
Build America Bonds - Term	35,740,000	0	0	0	35,740,000	0
Recovery Zone Economic Development Bonds - Serial	7,535,000	0	50,000	0	7,485,000	50,000
Recovery Zone Economic Development Bonds - Term	34,740,000	0	0	0	34,740,000	0
2012A Various Purpose Bonds						
Serial Bonds	34,145,000	0	2,365,000	31,780,000	0	0
Term Bonds	17,465,000	0	0	17,465,000	0	0
Unamortized Premium	6,437,032	0	294,973	6,142,059	0	0
2012B Various Purpose Refunding Bonds						
Serial Bonds	23,580,000	0	4,840,000	18,740,000	0	0
Unamortized Premium	3,593,326	0	737,562	2,855,764	0	0
2019A Capital Improvement Bonds						
Serial Bonds	39,500,000	0	0	0	39,500,000	480,000
Unamortized Premium	3,757,234	0	0	0	3,757,234	0
2019B Taxable Capital Improvement Refunding Bonds						
Serial Bonds	37,045,000	0	4,320,000	0	32,725,000	4,520,000
2020A Capital Improvement Refunding Bonds						
Serial Bonds	0	56,345,000	0	0	56,345,000	5,815,000
Unamortized Premium	0	8,328,300	0	0	8,328,300	0
2020B Taxable Capital Improvement Refunding Bonds						
Serial Bonds	0	52,720,000	0	0	52,720,000	1,910,000
<b>Total General Obligation Bonds - Unvoted</b>	<b>259,469,382</b>	<b>117,393,300</b>	<b>20,819,325</b>	<b>76,982,823</b>	<b>279,060,534</b>	<b>12,825,000</b>
<b>Net Pension Liability</b>						
OPERS	780,372,383	0	222,508,343	0	557,864,040	0
STRS	6,332,916	0	939,424	0	5,393,492	0
<b>Total Net Pension Liability</b>	<b>786,705,299</b>	<b>0</b>	<b>223,447,767</b>	<b>0</b>	<b>563,257,532</b>	<b>0</b>
<b>Net OPEB Liability</b>						
OPERS	366,931,366	17,874,708	0	0	384,806,074	0
<b>OPWC Loans Payable from Direct Borrowings</b>						
Schaaf Bridge	469,219	0	62,562	0	406,657	62,562
Bagley Road Sanitary Sewer	876,666	0	32,346	0	844,320	26,026
Turney Road	0	34,397	0	0	34,397	0
<b>Total OPWC Loans Payable from Direct Borrowings</b>	<b>\$1,345,885</b>	<b>\$34,397</b>	<b>\$94,908</b>	<b>\$0</b>	<b>\$1,285,374</b>	<b>\$88,588</b>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	Outstanding 12/31/19	Additions	Reductions	Refunding	Outstanding 12/31/20	Amounts Due in One Year
<b>Certificates of Participation</b>						
2014 Convention Hotel						
Serial Bonds	\$128,560,000	\$0	\$11,250,000	\$0	\$117,310,000	\$11,800,000
Term Bonds	72,125,000	0	0	0	72,125,000	0
Unamortized Premium	22,973,088	0	1,287,825	0	21,685,263	0
Unamortized Discount	(392,117)	0	(21,981)	0	(370,136)	0
<b>Total Certificates of Participation</b>	<b>223,265,971</b>	<b>0</b>	<b>12,515,844</b>	<b>0</b>	<b>210,750,127</b>	<b>11,800,000</b>
<b>Revenue Bonds</b>						
1992 Gateway Economic Development	10,500,000	0	3,500,000	0	7,000,000	3,500,000
2010 Brownfield Redevelopment Bonds						
Serial Bonds	5,275,000	0	775,000	4,500,000	0	0
Term Bonds	6,000,000	0	0	6,000,000	0	0
2010 Commercial Redevelopment Bonds						
Serial Bonds	3,425,000	0	505,000	2,920,000	0	0
Term Bonds	3,855,000	0	0	3,855,000	0	0
2010 Gateway Arena Refunding Bonds	18,640,000	0	3,630,000	15,010,000	0	0
2010 Shaker Square Refunding Bonds						
Serial Bonds	200,000	0	200,000	0	0	0
Term Bonds	1,810,000	0	0	0	1,810,000	240,000
Unamortized Premium	90,275	0	8,983	0	81,292	0
2010 Economic Development - GCHI						
Tax Exempt GCHI Revenue Bonds						
Recovery Zone Facility Bonds - Serial	158,335,000	0	21,400,000	136,935,000	0	0
Recovery Zone Facility Bonds - Term	26,000,000	0	0	26,000,000	0	0
Unamortized Premium	8,162,089	0	947,561	7,214,528	0	0
2013A Steelyard Commons						
Taxable Economic Development Bonds						
Serial Bonds	2,255,000	0	125,000	0	2,130,000	130,000
Term Bonds	1,260,000	0	0	0	1,260,000	0
Unamortized Discount	(48,503)	0	(1,725)	0	(46,778)	0
2013B Westin Hotel						
Taxable Economic Development Bonds						
Serial Bonds	2,315,000	0	125,000	0	2,190,000	130,000
Term Bonds	3,010,000	0	0	0	3,010,000	0
Unamortized Discount	(105,990)	0	(2,488)	0	(103,502)	0
2014A Various Purpose Sales Tax Revenue Bonds						
Serial Bonds	130,315,000	0	5,730,000	41,005,000	83,580,000	5,930,000
Term Bonds	6,385,000	0	0	0	6,385,000	0
Unamortized Premium	18,517,843	0	776,205	5,554,676	12,186,962	0
2014B Western Reserve Bonds						
Taxable Economic Development Bonds						
Serial Bonds	22,185,000	0	0	0	22,185,000	0
2014C Medical Mart/Convention Center Refunding Bonds						
Tax-Exempt Economic Development						
Term Bonds	20,570,000	0	65,000	0	20,505,000	65,000
Unamortized Discount	(540,579)	0	(1,708)	0	(538,871)	0
2015A Sales Tax Revenue Bonds - Public Square Project						
Serial Bonds	6,945,000	0	485,000	0	6,460,000	495,000
Term Bonds	1,305,000	0	0	0	1,305,000	0
Unamortized Discount	(19,844)	0	(1,167)	0	(18,677)	0
Unamortized Premium	475,239	0	27,938	0	447,301	0
2017A Sales Tax Revenue Bonds - Arena Renovation Project						
Serial Bonds	35,000,000	0	850,000	0	34,150,000	1,555,000
Unamortized Premium	2,737,676	0	66,486	0	2,671,190	0
2017B Sales Tax Revenue Bonds - Arena Renovation Project						
Serial Bonds	23,505,000	0	0	0	23,505,000	0
Term Bonds	11,815,000	0	0	0	11,815,000	0
2017C Sales Tax Revenue Bonds - Arena Renovation Project						
Serial Bonds	18,145,000	0	3,475,000	0	14,670,000	3,540,000
Term Bonds	47,840,000	0	0	0	47,840,000	0

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

	Outstanding 12/31/19	Additions	Reductions	Refunding	Outstanding 12/31/20	Amounts Due in One Year
<b>Revenue Bonds (continued)</b>						
2020A Brownfield Refunding Bonds						
Taxable Economic Development Bonds						
Serial Bonds	\$0	\$10,485,000	\$0	\$0	\$10,485,000	\$950,000
2020B Commercial Redevelopment Refunding Bonds						
Taxable Economic Development Bonds						
Serial Bonds	0	1,675,000	0	0	1,675,000	220,000
Term Bonds	0	720,000	0	0	720,000	0
2020C Gateway Arena Refunding Bonds						
Taxable Economic Development Bonds						
Serial Bonds	0	15,225,000	0	0	15,225,000	4,295,000
2020D Economic Development Bonds - GCHI						
Tax-Exempt Economic Development Refunding						
Serial Bonds	0	140,765,000	0	0	140,765,000	18,990,000
Unamortized Premium	0	22,927,202	0	0	22,927,202	0
<b>Total Revenue Bonds</b>	<b>596,158,206</b>	<b>191,797,202</b>	<b>42,685,085</b>	<b>248,994,204</b>	<b>496,276,119</b>	<b>40,040,000</b>
<b>Other Long-Term Obligations</b>						
Asset Retirement Obligation	129,000	0	0	0	129,000	0
Compensated Absences	28,192,331	7,603,249	1,128,762	0	34,666,818	1,372,815
Capital Lease	75,771,578	0	3,500,591	0	72,270,987	3,708,286
Capital Lease from Component Unit	231,994,658	0	25,257,947	0	206,736,711	26,516,168
<b>Total Other Long-Term Obligations</b>	<b>336,087,567</b>	<b>7,603,249</b>	<b>29,887,300</b>	<b>0</b>	<b>313,803,516</b>	<b>31,597,269</b>
<b>Total Governmental Activities</b>	<b>\$2,569,963,676</b>	<b>\$334,702,856</b>	<b>\$329,450,229</b>	<b>\$325,977,027</b>	<b>\$2,249,239,276</b>	<b>\$96,350,857</b>
	Outstanding 12/31/19	Additions	Reductions	Refunding	Outstanding 12/31/20	Amounts Due in One Year
<b>Business Type Activities</b>						
<b>OPWC Loans from Direct Borrowings</b>						
Sanitary Sewer System Improvement	\$135,821	\$0	\$5,905	\$0	\$129,916	\$11,810
Barton, Bronson, Cook Sanitary	900,000	0	25,000	0	875,000	50,000
Various Sanitary Sewer Repairs in Maple Heights	74,690	0	1,915	0	72,775	3,830
Bagely Road Sanitary Sewer	695,004	0	39,292	0	655,712	20,212
<b>Total OPWC Loans from Direct Borrowings</b>	<b>1,805,515</b>	<b>0</b>	<b>72,112</b>	<b>0</b>	<b>1,733,403</b>	<b>85,852</b>
<b>OWDA Loans from Direct Borrowings</b>						
CSO Improvements	105,228	0	17,730	0	87,498	18,330
Suffolk Estates Pump Station	79,238	0	11,136	0	68,102	11,501
Woods Pump Station	259,831	0	31,123	0	228,708	32,143
CSO Improvements/East 38th 40th Street	345,743	0	41,414	0	304,329	42,771
Fitch Road Sanitary Sewer	692,244	0	82,919	0	609,325	85,636
Echo Hills Wastewater Treatment						
Plant Elimination	848,844	0	87,844	0	761,000	90,820
Stearns and Cook Roads Sanitary Sewer	299,596	0	24,030	0	275,566	24,885
Cook Mackenzie Sanitary Sewer	342,824	0	30,973	0	311,851	32,072
Thornapple Pump Station	482,163	0	43,215	0	438,948	44,828
Sewer Repairs	1,461,609	0	96,494	0	1,365,115	99,655
Fernhill Sewer Replacement	1,038,991	0	71,081	0	967,910	72,984
North Granger Sewer Replacement	404,277	0	30,780	0	373,497	31,547
Dewey Road Pump Station	1,564,703	0	103,112	0	1,461,591	106,522
Jefferson Drive Sewer Lining	174,517	0	11,939	0	162,578	12,259
Broadview Drill Drop and Sanitary Sewer	254,550	0	14,500	0	240,050	14,993
Barton, Bronson and Cook Sanitary Improvement	1,081,758	0	60,381	0	1,021,377	0
Turney Road Sewer Rehabilitation	127,449	3,093	0	0	130,542	0
Bagley Sewer and Water	1,392,228	0	59,176	0	1,333,052	60,984
Bradford Pump Station Elimination	352,877	400,154	27,673	0	725,358	28,538
Broadrock Drill Drop	0	215,278	13,148	0	202,130	9,002
Egbert Road Force Main	0	130,449	2,729	0	127,720	5,532
<b>Total OWDA Loans from Direct Borrowings</b>	<b>11,308,670</b>	<b>748,974</b>	<b>861,397</b>	<b>0</b>	<b>11,196,247</b>	<b>825,002</b>
<b>Other Long-Term Obligations</b>						
Asset Retirement Obligation	53,625	0	0	0	53,625	0
Compensated Absences	649,780	155,201	67,324	0	737,657	40,769
<b>Total Other Long-Term Obligations</b>	<b>703,405</b>	<b>155,201</b>	<b>67,324</b>	<b>0</b>	<b>791,282</b>	<b>40,769</b>
<b>Net Pension Liability - OPERS</b>						
Sanitary Engineer	16,257,758	0	4,635,591	0	11,622,167	0
<b>Net OPEB Liability - OPERS</b>						
Sanitary Engineer	7,644,403	372,389	0	0	8,016,792	0
<b>Total Business-Type Activities</b>	<b>\$37,719,751</b>	<b>\$1,276,564</b>	<b>\$5,636,424</b>	<b>\$0</b>	<b>\$33,359,891</b>	<b>\$951,623</b>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The business-type activities' OWDA and OPWC loans will be paid from charges for services revenue in the enterprise funds.

The general obligation and revenue bonds will be paid with property, sales and excise taxes in the debt service fund. The certificates of participation will be paid with payment in lieu of taxes in the debt service fund. The OPWC loans will be paid from the motor vehicle and gas tax fund. Asset retirement obligations will be paid from the general fund and the airport enterprise fund. Capital Leases will be paid from the general, human services and GCHI funds.

Compensated absences will be paid from the fund from which the employee is paid. These funds include the general, alcohol, drug and mental health, County board of developmental disabilities, human services, motor vehicle and gas tax, other health and safety, County airport, sanitary engineer, County parking garage, maintenance garage, printing, postage and central custodial services funds.

There is no repayment schedule for the net pension/OPEB liabilities. However, employer pension/OPEB contributions are made from the following funds: general, alcohol, drug and mental health, County board of developmental disabilities, human services, motor vehicle and gas tax, other health and safety, County airport, Cuyahoga County information systems, sanitary engineer, County parking garage, maintenance garage, printing, postage, central custodial services and workers' compensation funds. For additional information related to the net pension/OPEB liabilities see Notes 18 and 19.

The County's outstanding OPWC loans from direct borrowings related to governmental and business-type activities of \$1,285,374 and \$1,733,403, respectively, contain provisions that in the event of default (1) OPWC may apply late fees of 8 percent 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 County's share of the county undivided local government fund, and (3) the outstanding amounts shall, at OPWC's option, become immediately due and payable.

The County's outstanding OWDA loans from direct borrowings of \$11,196,247 contains provisions that in the event of default (1) the amount of such default shall bear interest at the default rate from the due date until the date of payment, (2) if any of the charges have not been paid within 30 days, in addition to the interest calculated at the default rate, a late charge of 1 percent on the amount of each default shall also be paid to the OWDA, and (3) for each additional 30 days during which the charges remain unpaid, the County shall continue to pay an additional late charge of 1 percent on the amount of the default until such charges are paid.

During 2009, the County issued \$163,825,000 in Capital Improvement Bonds. The issue consisted of tax exempt serial bonds, Build America Bonds (BABs) and Recovery Zone Economic Development Bonds (RZEDBs). As part of the American Recovery and Reinvestment Act of 2009, Congress added Sections 54AA and 6431 to the Code, which permit state or local governments to obtain certain tax advantages when they issue BABs and RZEDBs. Under Section 6431 of the Code, the County may elect to receive payments directly from the Secretary of the United States Treasury equal to 35 percent of the corresponding interest payable on this issue. The County refunded a portion of the tax exempt serial bonds in 2014.

The term bonds maturing on December 1, 2034, are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption as follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Year	2009 Capital Improvement	
	\$35,740,000	\$34,740,000
2027	\$3,930,000	\$3,825,000
2028	4,075,000	3,960,000
2029	4,220,000	4,105,000
2030	4,380,000	4,250,000
2031	4,535,000	4,405,000
2032	4,695,000	4,565,000
2033	4,865,000	4,730,000
2034	5,040,000	4,900,000
Total	\$35,740,000	\$34,740,000
<i>Stated Maturity</i>	<i>12/1/2034</i>	<i>12/1/2034</i>

In September 2010, the County issued \$73,135,000 in revenue bonds. This bond issuance is composed of Brownfield and Commercial Redevelopment loan funds amounting to \$17,160,000 and \$11,105,000, respectively, both taxable at the true interest cost of 5.2 percent. The second issuance was to refund outstanding debt for the Gateway Arena and Shaker Square projects at \$42,070,000 taxable and \$2,800,000 tax-exempt, at a true interest cost of 4.4 percent and 3.9 percent, respectively. The bonds are being repaid in the community development special revenue and debt service funds. The Brownfield and Commercial Redevelopment and the Gateway Arena bonds were refunded in 2020.

The term bonds maturing on June 1, 2025 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on June 1 in the years and in the respective principal amounts as follows:

Year	Shaker Square Refunding Bonds	
	\$1,310,000	\$500,000
2021	\$240,000	\$0
2022	245,000	0
2023	260,000	0
2024	275,000	0
2026	0	90,000
2027	0	100,000
2028	0	95,000
2029	0	110,000
Total	\$1,020,000	\$395,000
<i>Stated Maturity</i>	<i>6/1/2025</i>	<i>6/1/2030</i>

The remaining principal amount of the term bonds (\$290,000, and \$105,000) will mature at the stated maturity.

In December 2010, the County issued Series 2010 (Global Center for Health Innovation/Convention Center Project) Bonds in three series as follows: \$20,000,000 Recovery Zone Economic Development Revenue Bond Series 2010E, \$200,235,000 Tax-Exempt Recovery Zone Facility Economic Development Revenue Bonds, Series 2010F and \$123,115,000 Taxable Economic Development Revenue Bonds, Series 2010G. The bonds are being repaid in the GCHI capital projects fund. In 2020, these bonds were fully refunded by the 2020D Economic Development Bonds – GCHI Tax-Exempt Economic Development Refunding Bonds.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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In November 2012, the County issued general obligation bonds in the amount of \$65,728,000 for constructing County buildings, purchasing equipment, updating the County Airport’s runway and for the right to use the Village of Highland Hills Community Center. The bonds were issued with interest rates varying from 1.5 to 5 percent. The bonds were issued for a twenty-five year period with final maturity during 2037. The bonds will be retired through the debt service fund. In 2020, these bonds were fully refunded by the 2020A Capital Improvement Refunding Bonds.

In November 2012, the County issued general obligation bonds in the amount of \$45,577,000 to refund bonds previously issued in fiscal year 2004 for various purposes. The bonds were issued with interest rates varying from 1.5 to 5 percent. The bonds were issued for a twenty-five year period with final maturity during 2037. The bonds will be retired through the debt service fund. In 2020, these bonds were fully refunded by the 2020A Capital Improvement Refunding Bonds and the 2020B Taxable Capital Improvement Refunding Bonds.

In October 2013, the County issued \$4,205,000 in Taxable Economic Development Revenue Bonds for the Steelyard Commons Project. The revenue bonds included serial and term bonds in the amounts of \$2,945,000 and \$1,260,000. The bonds were issued for a twenty-four year period with a final maturity at December 1, 2037. The bonds are being repaid in the debt service fund.

The term bond maturing on December 1, 2037, is subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	\$1,260,000
2034	\$220,000
2035	235,000
2036	245,000
Total	\$700,000
<i>Stated Maturity</i>	<i>12/1/2037</i>

The remaining principal amount of the term bonds (\$560,000) will mature at the stated maturity.

In December 2013, the County issued \$5,685,000 in Taxable Economic Development Revenue bonds for the Westin Cleveland Hotel Project. The revenue bonds include serial and term bonds in the amounts of \$2,675,000 and \$3,010,000. The bonds were issued for a twenty-nine year period with a final maturity at December 1, 2042. The bonds are being repaid in the debt service fund.

The term bonds maturing on December 1, 2037, 2039 and 2042 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Year	\$1,000,000	\$590,000	\$1,420,000
2034	\$230,000	\$0	\$0
2035	245,000	0	0
2036	255,000	0	0
2038	0	285,000	0
2040	0	0	320,000
2041	0	0	340,000
Total	\$730,000	\$285,000	\$660,000
<i>Stated Maturity</i>	<i>12/1/2037</i>	<i>12/1/2039</i>	<i>12/1/2042</i>

The remaining principal amount of the term bonds (\$270,000, \$305,000 and \$760,000) will mature at the stated maturity.

On December 17, 2014, the County issued \$137,890,000 in Various Purpose Sales Tax Revenue bonds for construction and improvements of various County buildings, to refund bonds previously issued in fiscal year 2009 for capital improvements and 2000 and 2005 for sewer improvements and to pay costs of issuance and capitalized interest on the Series 2014 bonds. The revenue bonds include serial and term bonds in the amounts of \$131,505,000 and \$6,385,000. The bonds were issued with interest rates varying from 2 to 5 percent. The bonds were sold at a premium of \$18,679,044. The bonds were issued for a twenty-four year period with final maturity during 2038. The bonds will be retired through the debt service fund. The County refunded a portion of the serial bonds in 2020.

The term bond maturing on December 1, 2026, is subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	\$6,385,000
2026	\$285,000
Total	\$285,000
<i>Stated Maturity</i>	<i>12/1/2026</i>

The remaining principal amount of the term bonds (\$6,100,000) will mature at the stated maturity.

On December 17, 2014, the County issued \$22,185,000 in Taxable Economic Development Revenue bonds for the Western Reserve Fund Project. The bonds were issued with interest rates varying from 3.25 to 3.8 percent. The bonds were issued for a twelve year period with final maturity during 2026. The bonds will be retired through the debt service fund.

On December 17, 2014, the County issued \$20,890,000 in Tax-Exempt Economic Development Refunding Revenue bonds to refund the GCHI Revenue bonds. The bonds were issued at an interest rate of 3 percent. The bonds were issued for a thirteen year period with final maturity during 2027. The bonds will be retired through the debt service fund.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Net proceeds were deposited in an irrevocable trust with an escrow agent to provide for all future debt payments on the refunded 2010 medical mart revenue bonds. As a result, \$20,000,000 of these bonds was considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. Accordingly, the trust account assets and liabilities for the defeased bonds are not included in the County's financial statements.

The term bond maturing on December 1, 2027, is subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	\$20,890,000
2021	\$65,000
2022	70,000
2023	70,000
2024	70,000
2025	75,000
2026	75,000
Total	\$425,000
<i>Stated Maturity</i>	<i>12/1/2027</i>

The remaining principal amount of the term bonds (\$20,080,000) will mature at the stated maturity.

On December 14, 2015, the County issued \$9,180,000 in Sales Tax Revenue bonds for the Public Square Project, which included \$7,875,000 in serial bonds and \$1,305,000 in term bonds. The bonds were issued with interest rates varying from 1.5 to 4.0 percent. The serial bonds were sold at a premium of \$528,811 and the term bond at a discount of \$22,081. The bonds were issued for an eighteen year period with final maturity during 2033. The bonds will be retired through the debt service fund.

The term bond maturing on December 1, 2033, is subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	\$1,305,000
2032	\$570,000
Total	\$570,000
<i>Stated Maturity</i>	<i>12/1/2033</i>

The remaining principal amount of the term bonds (\$735,000) will mature at the stated maturity.

On October 4, 2017, the County issued \$140,955,000 in sales tax revenue bonds for the arena renovation project, which included \$81,300,000 in serial bonds and \$59,655,000 in term bonds. The bonds were issued with interest rates varying from 1.6 to 5.0 percent. The bonds were sold at a premium of \$2,737,676. The bonds were issued for an eighteen year period with final maturity during 2035. The bonds will be retired through the debt service fund.



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

The term bonds maturing on July 1, 2025, 2026, 2027, 2028, 2029, 2030, 2031 and 2032 and the term bonds maturing on January 1, 2035, are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on July 1 and January 1, in the years and in the respective principal amounts as follows:

<u>Year</u>	<u>\$3,910,000</u>	<u>\$4,020,000</u>	<u>\$4,145,000</u>	<u>\$4,275,000</u>	<u>\$4,405,000</u>
2025	\$3,910,000	\$0	\$0	\$0	\$0
2026	0	4,020,000	0	0	0
2027	0	0	4,145,000	0	0
2028	0	0	0	4,275,000	0
2029	0	0	0	0	4,405,000
Total	<u>\$3,910,000</u>	<u>\$4,020,000</u>	<u>\$4,145,000</u>	<u>\$4,275,000</u>	<u>\$4,405,000</u>
<i>Stated Maturity</i>	<i>7/1/2025</i>	<i>7/1/2026</i>	<i>7/1/2027</i>	<i>7/1/2028</i>	<i>7/1/2029</i>
<u>Year</u>	<u>\$4,555,000</u>	<u>\$4,710,000</u>	<u>\$4,870,000</u>	<u>\$12,950,000</u>	<u>\$11,815,000</u>
2030	\$4,555,000	\$0	\$0	\$0	\$0
2031	0	4,710,000	0	0	0
2032	0	0	4,145,000	0	0
2033	0	0	0	5,045,000	3,785,000
2034	0	0	0	5,225,000	3,935,000
2035	0	0	0	2,680,000	4,095,000
Total	<u>\$4,555,000</u>	<u>\$4,710,000</u>	<u>\$4,145,000</u>	<u>\$12,950,000</u>	<u>\$11,815,000</u>
<i>Stated Maturity</i>	<i>7/1/2030</i>	<i>7/1/2031</i>	<i>7/1/2032</i>	<i>1/1/2035</i>	<i>1/1/2035</i>

On September 12, 2019, the County issued \$39,500,000 in general obligation capital improvement bonds. The bonds were issued with interest rates varying from 3.0 to 4.0 percent. The bonds were sold at a premium of \$3,757,234. The bonds were issued for a sixteen year period with final maturity in 2035. The bonds will be retired through the debt service fund. The County had \$3,428,431 of unspent proceeds as of December 31, 2020.

On September 12, 2019, the County issued \$37,045,000 in general obligation taxable capital improvement refunding bonds to refund the 2015 excise tax revenue bonds. The bonds were issued at varying interest costs of 1.83 to 2.14 percent. The bonds were issued for an eight year period with final maturity in 2027. The bonds will be retired through the debt service fund.

Net proceeds of \$36,792,154 along with the County's contribution of \$16,762,603 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$47,555,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. As of December 31, 2020, \$38,415,000 of the defeased bonds are still outstanding.

On May 28, 2020, the County issued \$10,485,000 in non-tax revenue refunding bonds to refund the 2010 Brownfield Redevelopment bonds. The bonds were issued at varying interest costs of 1.50 to 2.85 percent. The bonds were issued for a ten year period with final maturity in 2030. The bonds are being repaid in the community development special revenue fund.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Net proceeds of \$10,372,886 along with the County’s contribution of \$463,490 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$10,500,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County’s financial statements.

Although the refunding will result in the recognition of an accounting loss of \$336,376, the County decreased its aggregated debt service payments by \$2,273,825 as a result of the advance refunding. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of \$2,019,780.

On May 28, 2020, the County issued \$2,395,000 in non-tax revenue refunding bonds to refund the 2010 Commercial Redevelopment, which included \$1,675,000 in serial bonds and \$720,000 in term bonds. The bonds were issued at varying interest costs of 1.50 to 2.85 percent. The bonds were issued for a ten year period with final maturity in 2030. The bonds are being repaid in the community development special revenue debt service fund.

Net proceeds of \$2,356,148 along with the County’s contribution of \$4,635,792 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$6,775,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County’s financial statements.

Although the refunding will result in the recognition of an accounting loss of \$216,940, the County decreased its aggregated debt service payments by \$1,913,758 as a result of the advance refunding. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of \$1,130,630.

The term bond maturing on June 1, 2027, is subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	\$720,000
2025	\$235,000
2026	240,000
Total	\$475,000
<i>Stated Maturity</i>	<i>6/1/2027</i>

The remaining principal amount of the term bonds (\$245,000) will mature at the stated maturity.

On May 28, 2020, the County issued \$15,225,000 in non-tax revenue refunding bonds to refund the 2010 gateway arena refunding bonds. The bonds were issued at varying interest costs of 1.50 to 1.75 percent. The bonds were issued for a three year period with final maturity in 2023. The bonds will be retired through the debt service fund.

Net proceeds of \$15,067,132 along with the County’s contribution of \$367,274 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$15,010,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County’s financial statements.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Although the refunding will result in the recognition of an accounting loss of \$424,406, the County decreased its aggregated debt service payments by \$843,582 as a result of the advance refunding. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of \$816,607.

On September 15, 2020, the County issued \$140,765,000 in economic development revenue refunding bonds to refund the 2010 economic development GCHI revenue bonds. The bonds were sold at a premium of \$22,927,202. The bonds were issued at varying interest costs of 3.00 to 5.00 percent. The bonds were issued for a seven year period with final maturity in 2027. The bonds will be retired through the debt service fund.

Net proceeds of \$162,906,820 along with the County's contribution of \$4,067,078 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$162,935,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements.

The refunding will result in the recognition of an accounting gain of \$3,175,630, and the County decreased its aggregated debt service payments by \$27,411,243 as a result of the advance refunding. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of \$26,891,445.

On November 3, 2020, the County issued \$56,345,000 in general obligation tax-exempt capital improvement refunding bonds to refund the 2012A capital improvement general obligation bonds and a portion of the 2012B various purpose refunding bonds. The bonds were issued at a premium of \$8,328,300. The bonds were issued at varying interest costs of 3.00 to 4.00 percent. The bonds were issued for a seventeen year period with final maturity in 2037. The bonds will be retired through the debt service fund.

Net proceeds of \$64,357,013 along with the County's contribution of \$1,315,925 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$64,340,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements.

The refunding will result in the recognition of an accounting gain of \$7,109,428, and the County decreased its aggregated debt service payments by \$11,912,948 as a result of the advance refunding. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of \$10,446,412.

On November 3, 2020, the County issued \$52,720,000 in general obligation taxable capital improvement refunding bonds to refund a portion of the 2012B various purpose refunding bonds and a portion of the 2014A sales tax revenue bonds. The bonds were issued at varying interest costs of 0.29 to 2.26 percent. The bonds were issued for a sixteen year period with final maturity in 2035. The bonds will be retired through the debt service fund.

Net proceeds of \$52,418,103 along with the County's contribution of \$1,070,049 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$44,650,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County's financial statements. As of December 31, 2020, \$41,005,000 of the defeased bonds are still outstanding.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Although the refunding will result in the recognition of an accounting loss of \$2,728,019, the County decreased its aggregated debt service payments by \$7,110,570 as a result of the advance refunding. The County also incurred an economic gain (difference between the present value of the old and new debt service payments) of \$5,809,421.

On May 29, 2014, the County issued \$230,885,000 in Certificates of Participation (COPS) to fund a portion of the costs of the Convention Center Hotel project, which included \$158,760,000 in serial bonds and \$72,125,000 in term bonds. The COPs were sold at a premium of \$26,430,183 and discount of \$451,125. The Certificates were issued for a thirty year period with final maturity in year 2044. The certificates will be retired through the debt service fund. The COPs were issued through a series of lease agreements and trust indentures in accordance with Section 3313.375 of the Ohio Revised Code. The COPs have designated to be “qualified tax exempt obligations” within the meaning of 265(b)(3) of the Ohio Revised Code. In accordance with the lease terms, the project assets are leased to the Cleveland-Cuyahoga County Port Authority, and then subleased back to the County.

The term bonds maturing on December 1, 2031, 2034, 2036 and 2044 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	\$7,025,000	\$10,350,000	\$3,050,000	\$5,725,000	\$45,975,000
2030	\$3,450,000	\$0	\$0	\$0	\$0
2032	0	2,450,000	0	0	0
2033	0	3,875,000	0	0	0
2035	0	0	1,450,000	2,750,000	0
2037	0	0	0	0	4,775,000
2038	0	0	0	0	4,975,000
2039	0	0	0	0	5,200,000
2040	0	0	0	0	5,650,000
2041	0	0	0	0	5,900,000
2042	0	0	0	0	6,150,000
2043	0	0	0	0	6,425,000
Total	<u>\$3,450,000</u>	<u>\$6,325,000</u>	<u>\$1,450,000</u>	<u>\$2,750,000</u>	<u>\$39,075,000</u>
<i>Stated Maturity</i>	<i>12/1/2031</i>	<i>12/1/2034</i>	<i>12/1/2036</i>	<i>12/1/2036</i>	<i>12/1/2044</i>

The remaining principal amount of the term bonds (\$3,575,000, \$4,025,000, \$1,600,000, \$2,975,000 and \$6,900,000) will mature at the stated maturity.

A line of credit has been established with OPWC for the Turney Road Improvement project in the amount of \$41,897. The County has entered into contractual agreements for construction loans from OPWC. Under the terms of those agreements, OPWC will reimburse, advance, or directly pay the construction costs of the approved project. OPWC will capitalize administrative costs and construction interest and add them to the total amount of the final loans. The loan will not have an accurate repayment schedule until the loan is finalized and, therefore, it is not included in the schedule of future annual debt service requirements. As of December 31, 2020, the balance of the loan is \$34,397.

Lines of credit have been established with the Ohio Water Development Authority (OWDA) in the amount of \$1,862,471 for various sanitary projects. The County has entered into a contractual agreement for construction loans from the OWDA. Under the terms of this agreement, OWDA will reimburse, advance or directly pay

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

the construction costs of the approved projects. OWDA will capitalize administrative costs and construction interest and then add them to the total amounts of the final loans. These loans will not have an accurate repayment schedule until the loans are finalized and, therefore, are not included in the schedule of future annual debt service requirements. The County is currently making payments based upon estimates. The balances of the loans are as follows:

	Outstanding 12/31/20	Lines of Credit
Barton, Bronson and Cook Sanitary Improvement	\$1,021,377	\$1,698,534
Turney Road Sewer Rehabilitation	130,542	163,937
<i>Totals</i>	\$1,151,919	\$1,862,471

On April 3, 2014, the County issued conduit debt that was guaranteed by the County. The \$17,000,000 in taxable economic development revenue bonds was issued by the County and the proceeds were loaned to Flats East Development LLC (the “Borrower”), a legally separate organization within the County. The bonds were issued pursuant to Chapter 165 Ohio Revised Code. The proceeds were loaned to finance a portion of the costs of the acquisition, construction, reconstruction, enlargement, improvement, furnishing and equipping of a project consisting of approximately 61,000 square feet of ground level retail and restaurant space, and related parking and infrastructure located on the banks of the Cuyahoga River in the downtown area of the City of Cleveland.

The amount of debt outstanding for principal and interest as of December 31, 2020, is \$25,160,850. The issuance consists of three separate term bonds that mature in October 2024, October 2033 and April 2038. The stated interest rate ranges from 4.5 percent to 6.0 percent.

The guarantee of the County secures the payment of scheduled bond principal and interest payments. The guarantee is subject to annual appropriation by the County. If the County does not appropriate the funds for any given year the County’s guaranty is considered terminated. The County has appropriated funds for 2020 that meet the requirements for the issuer guaranty. As consideration for the County’s guaranty, two additional guarantees were issued (the Wolstein Issuer Guaranty and the Wolstein Trustee Guaranty). If the County is required to exercise its guaranty and certain debt funding levels are not met with the Trustee, the County may collect payment via the Wolstein Issuer Guaranty and/or the Wolstein Trustee Guaranty agreements.

The County wanted to participate in the 2017 MetroHealth System (the System) bond issue while limiting risk to the County. In lieu of funding a reserve for the issue, the County provided a standby letter of credit for \$945,660,000. The letter of credit is secured by the County’s General fund nontax revenues. If a draw on the Letter of Credit occurs the County has the right to withhold the amount of that draw from the annually appropriated amount to be provided to the System for that fiscal year. If the amount of the letter of credit draw is greater than the annual appropriation to the System, the County will have the right to terminate the letter of credit. If there is a deficiency remaining after the County reimburses its funds from the annual appropriated funds, the System will pay to the County in ten equal, annual installment payments equal to the deficiency. The County will maintain the letter of credit until debt service coverage by the System equals at least 1.75 for three consecutive years following the earlier of the completion date of the project or December 31, 2025. As of December 31, 2020, there has been no draws on the letter of credit.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The Ohio Revised Code provides that the net general obligation debt of the County, exclusive of certain exempt debt, issued without a vote of the electors shall never exceed one percent of the total assessed valuation of the County. The Code further provides that the total voted and unvoted net debt of the County less the same exempt debt shall never exceed a sum equal to 3 percent of the first \$100,000,000 of the assessed valuation, plus 1 1/2 percent of such valuation in excess of \$100,000,000 and not in excess of \$300,000,000, plus 2 1/2 percent of such valuation in excess of \$300,000,000.

The effects of the debt limitations described above at December 31, 2020, are an overall debt margin of \$611,693,369; and an unvoted debt margin of \$154,970,208.

***Pledged Revenue Coverage***

The County has pledged a portion of future sales tax revenues to repay the following sales tax bonds:

\$137,890,000 Various Purpose Sales Tax Bonds issued in December 2014 for the purpose of paying or reimbursing the costs of constructing, maintaining, expanding, refurbishing, renovating, upgrading, improving, furnishing, and equipping the Cuyahoga County Administrative Headquarters, the Cuyahoga County Corrections Center, the Justice Center, the Cuyahoga County Juvenile Justice Center, the Medical Examiner's Office, the Office of Emergency Management, the Jane Edna Hunter Building, and certain other related improvements and facilities operated by the County.

\$9,180,000 Public Square Project Sales Tax Bonds issued in December 2015 for the purpose of constructing, reconstructing, refurbishing, renovating and improving permanent improvements to publicly owned park space known as Public Square, together with all necessary appurtenances and work incidental thereto.

\$140,955,000 Arena Renovation Project Sales Tax Bonds issued in October 2017 for the purpose of paying or reimbursing the costs of reconstructing, refurbishing, renovating, upgrading, improving and equipping Rocket Mortgage FieldHouse together with appurtenances and work incidental thereto.

The bonds are payable solely from sales tax revenues. Annual principal and interest payments on the bonds are expected to require less than 23 percent of sales tax revenues. Total principal and interest remaining on the bonds is \$307,907,294, payable through December 2038. For the current year, principal and interest paid and total sales tax revenues were \$21,472,023 and \$249,081,658, respectively.

The County has pledged future revenues, net of operating expenses, to repay OWDA and OPWC loans in the sanitary sewer fund. The debt is payable solely from net revenues through 2040. Annual principal and interest payments on the debt issues required 11.59 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$14,838,481. Principal and interest paid for the current year and total net revenues available were \$1,255,468 and \$10,836,919, respectively.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2020, are as follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

**Governmental Activities**

	General Obligation Bonds		Revenue Bonds		Taxable Economic Development Revenue Bonds	
	Serial and Term		Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$12,725,000	\$5,226,004	\$15,260,000	\$9,039,151	\$5,725,000	\$1,710,305
2022	13,250,000	4,658,181	15,675,000	8,318,447	6,085,000	1,614,152
2023	11,955,000	4,303,228	12,875,000	7,704,497	9,790,000	1,492,086
2024	12,150,000	3,990,002	13,375,000	7,205,652	10,010,000	1,339,099
2025	8,325,000	3,666,884	7,010,000	6,655,028	10,465,000	1,008,679
2026-2030	45,725,000	14,846,795	79,050,000	25,637,908	11,305,000	2,321,122
2031-2035	70,830,000	7,162,826	65,390,000	12,166,377	2,160,000	1,286,806
2036-2040	6,330,000	286,350	29,885,000	2,422,000	2,240,000	642,950
2041-2042	0	0	0	0	1,100,000	106,950
<b>Total</b>	<b>\$181,290,000</b>	<b>\$44,140,270</b>	<b>\$238,520,000</b>	<b>\$79,149,060</b>	<b>\$58,880,000</b>	<b>\$11,522,149</b>

	Tax-Exempt Economic Development Revenue Bonds		Certificates of Participation		From Direct Borrowings
	Serial and Term		Serial and Term		OPWC Loans
	Principal	Interest	Principal	Interest	Principal
2021	\$19,055,000	\$7,891,445	\$11,800,000	\$9,498,344	\$88,588
2022	20,900,000	6,051,450	12,400,000	8,935,844	106,795
2023	21,750,000	5,216,150	13,015,000	8,345,844	106,794
2024	22,610,000	4,346,850	13,675,000	7,725,844	106,795
2025	23,515,000	3,443,150	14,350,000	7,075,094	106,795
2026-2030	53,440,000	3,305,050	54,250,000	24,412,970	315,004
2031-2035	0	0	19,395,000	14,271,532	221,160
2036-2040	0	0	25,175,000	10,002,062	199,046
2041-2044	0	0	25,375,000	3,902,500	0
<b>Total</b>	<b>\$161,270,000</b>	<b>\$30,254,095</b>	<b>\$189,435,000</b>	<b>\$94,170,034</b>	<b>\$1,250,977</b>

	Recovery Zone Economic Development Bonds (RZEDBs)		Build America Bonds (BABs)		Subsidy	Total
	Serial and Term		Serial and Term			
	Principal	Interest	Principal	Interest		
2021	\$50,000	\$2,539,392	\$50,000	\$2,539,392	(\$2,027,859)	\$3,150,925
2022	50,000	2,536,946	55,000	2,536,946	(2,025,903)	3,152,989
2023	50,000	2,534,325	50,000	2,534,325	(2,023,818)	3,144,832
2024	55,000	2,531,754	60,000	2,531,754	(2,021,762)	3,156,746
2025	3,580,000	2,528,740	3,695,000	2,528,740	(2,019,363)	10,313,117
2026-2030	19,840,000	9,400,230	20,415,000	9,400,230	(7,506,787)	51,548,673
2031-2034	18,600,000	2,896,471	19,135,000	2,896,471	(2,313,089)	41,214,853
<b>Total</b>	<b>\$42,225,000</b>	<b>\$24,967,858</b>	<b>\$43,460,000</b>	<b>\$24,967,858</b>	<b>(\$19,938,581)</b>	<b>\$115,682,135</b>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

***Business-Type Activities***

	<i>From Direct Borrowings</i>		
	OWDA Loans		OPWC
	Principal	Interest	Loans
2021	\$825,002	\$288,168	\$85,852
2022	851,453	263,775	99,992
2023	878,755	238,595	99,992
2024	906,944	210,603	99,992
2025	925,492	185,727	99,993
2026-2030	3,773,787	549,216	499,959
2031-2035	1,420,620	148,409	452,718
2036-2040	462,275	24,338	294,905
Total	<u>\$10,044,328</u>	<u>\$1,908,831</u>	<u>\$1,733,403</u>

**Note 22 – Conduit Debt Obligations**

Periodically, the County has issued Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, and hospital facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith and credit of the County, and, therefore, are not reported in the financial statements. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private sector entity served by the bond insurance.

As of December 31, 2020, the aggregate principal amounts outstanding for Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately \$280.0 million, \$1.9 billion, and \$143.2 million, respectively.

**Note 23 – Risk Management**

***Health Insurance***

The County has elected to provide medical benefits (with respect to three of its medical plans) and its prescription drug plan through a self-insured program. The maintenance of these benefits is accounted for in the self-funded health insurance internal service fund. The County purchased excess coverage insurance (stop loss) policy with Medical Mutual of Ohio. Incurred but not reported claims of \$6,491,798 have been accrued as a liability based on a review of January through February 2021 billings provided by the County Fiscal Officer’s Office. The claims liability is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Management’s expectation is the claims liability will be paid within one year. Changes in the fund’s claims liability amounts for 2019 and 2020 were as follows:



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2019	\$8,454,541	\$98,029,241	\$98,331,704	\$8,152,078
2020	8,152,078	93,509,694	95,169,974	6,491,798

***Property and Liability***

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and natural disasters. During 2020, the County contracted with several insurance companies for insurance coverage as follows:

Company/Type of Insurance	Coverage
Continental Insurance Company	
Property Insurance	\$500,000,000
Convention Center and Global Center for Health Innovation	440,591,750
Hilton Hotel	292,713,330
Cincinnati Insurance Company	
Fine Arts for Hilton Hotel	950,883
Fine Arts for Cuyahoga County	10,000,000
General Liability	500,000/1,000,000
General Liability - Court of Common Pleas	1,000,000/2,000,000
Travelers Casualty & Surety Company of America	
Crime and Dishonesty Insurance	1,000,000
Greenwich Insurance Company	
Workforce Investment Board Directors and Officers	1,000,000
Community Based Correctional Facility Governing Board	
E&O/EPL Professional Liability	1,000,000
Atain Specialty Insurance Company	
Board of Elections General Liability	2,000,000/4,000,000
ACE USA International Excess Alliance LLC	
Sheriff's Inland Marine	500,000
Travelers Property Casualty Company of America	
Prosecutor's Sex Crime Van	312,000
Commerce and Industry/Aviation Insurance	
County Airport	5,000,000
Premises Medical	3,000
Loyde's London	
Cyber Insurance	5,000,000
Ohio Casualty	
Auto On-Road Physical Damage	16,799,552
American Alternative Insurance Corporation	
Drone Coverage	1,000,000
CNA/Continental Casualty Company	
Builder's Risk Insurance for Justice Center Build Out	4,000,000
Berkley Insurance Company	
OPPI Insurance for Harvard Garage	5,000,000
Harvard Garage - Builders Risk	15,725,000

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Settled claims have not exceeded coverage in any of the last three years and there was no significant reduction in coverage from the prior year.

***Workers' Compensation***

The County participates in the State Workers' Compensation retrospective rating and payment system. Once the County receives notice of the 2020 claims paid by the Bureau of Workers' Compensation, the County will reimburse the State for claims paid on the County's behalf. The payable is reclassified from claims payable to intergovernmental payable. This plan involves the payment of a minimum premium for administrative services and stop-loss coverage in addition to the actual claim costs for employees injured in 2020. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$5,767,082 have been accrued as a liability at December 31, 2020, based on an estimate by the County Fiscal Officer's Office and the Bureau of Workers' Compensation. The claims liability reported in the workers' compensation internal service fund at December 31, 2020, is based on the requirements of Governmental Accounting Standards Board Statement No. 30 which requires that a liability for unpaid claims costs, including estimates of costs relating to incurred but not reported claims, be reported. The estimate was not affected by incremental claim adjustment expenses and does not include other allocated or unallocated claims adjustment expenses. Management's expectation is the claims liability will be paid within one year. Changes in the fund's claims liability amounts for 2019 and 2020 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2019	\$6,446,658	\$2,178,490	\$2,862,440	\$5,762,708
2020	5,762,708	190,262	185,888	5,767,082

**Note 24 – Leases**

***Operating Leases***

The County is the lessee in 29 operating lease agreements for various purposes. The aggregate annual rental payments under those agreements for 2020 totaled \$3,577,148. The terms of all of these agreements are for ten years or less.

The following is a schedule by years of minimum future rentals on the operating leases as of December 31, 2020:

Year Ending December 31,	Governmental Funds	Enterprise Funds	Total
2021	\$2,817,461	\$100,000	\$2,917,461
2022	2,776,134	100,000	2,876,134
2023	2,545,350	100,000	2,645,350
2024	2,160,553	100,000	2,260,553
2025	1,345,058	100,000	1,445,058
2026	463,000	100,000	563,000
Total minimum lease payments	\$12,107,556	\$600,000	\$12,707,556

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Capital Leases**

The County has entered into several lease agreements for various purposes. These lease obligations meet the criteria of a capital lease and have been recorded on the government-wide statements. The leases have been capitalized in the amount of \$590,769,817, the present value of the minimum lease payments at the inception of the lease in governmental activities.

The assets acquired through capital leases are as follows:

	Governmental Funds
Land	\$47,426,114
Building	543,343,703
Total Original Cost	590,769,817
Less: Accumulated Depreciation	(100,192,550)
Total Book Value as of December 31, 2020	\$490,577,267

The following is a schedule of the future long-term minimum lease payments required under the capital lease and present value of the minimum lease payments is as follows:

Year Ending December 31,	Governmental Funds
2021	\$42,787,928
2022	41,087,716
2023	40,648,927
2024	40,741,906
2025	40,836,744
2026-2030	88,674,022
2031-2035	28,346,195
2036-2040	28,012,300
Total	351,135,738
Less: Amount Representing Interest	(72,128,040)
Present Value of Net Minimum Lease Payments	\$279,007,698

Capital lease payments have been reclassified and are reflected as debt service in the fund financial statements for the general fund, the human services special revenue fund and the GCHI capital projects fund. These expenditures are reflected as program expenditures on a budgetary basis.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 25 – Related Organizations**

***Cuyahoga County Public Library (the Library)***

The Cuyahoga County Executive and the Common Pleas Judges appoints the seven member Board of Trustees for the Library. Appointments are for seven year terms and members serve without compensation. The Library determines and operates its own budget. Control and management of the Library is governed by sections 3375.33 to 3375.39 of the Ohio Revised Code. The Library provides no financial benefit to or burden on the County.

***Cleveland Metropolitan Park District (the District)***

The County Probate Court appoints the three member Board of Park Commissioners for the District. Appointments are for three year terms. The District is dedicated to the conservation of natural resources and wildlife, while providing various recreational facilities and services. These activities are directly controlled by the Board of Park Commissioners through the budgetary process. The District provides no financial benefit to or burden on the County.

***Cuyahoga County Arts and Culture District (the District)***

The District receives its funding from a voted thirty-cent tax upon a pack of cigarettes. The tax was approved in November 2006 and was effective February 2007 for period of ten years. On November 3, 2015, subsequent to the initial approval of the levy, the electors of the County re-approved the levy for an additional ten years, through January 31, 2027. The District is responsible for granting the tax proceeds to support the operating or capital expenses of arts or cultural organizations. The District is a legally separate organization that began operating in 2007. The County does appoint the voting majority of the Board of the District but is not able to impose its will. The District provides no financial benefit to or burden on the County.

***Cuyahoga County Land Reutilization Corporation (the Corporation)***

The Corporation receives its funding from interest and penalty on current delinquent property taxes which is used for its operations and to pay for principal and interest on debt issued by the Corporation. The Corporation also receives grant monies to operate. The Corporation was created to demolish condemned structures and maintain the property on abandoned parcels. The land is held until it can be used for productive purposes. The Corporation is a legally separate nonprofit corporation that began operating in 2009. The Corporation's governing body is the Board of Directors, made up of nine members, including the County Fiscal Officer, the County Executive or their designee, a member of the County Council and two representatives of the City of Cleveland, referred to as the Statutory Directors. The remaining four members are selected unanimously by the Statutory Directors. The Corporation provides no financial benefit to or burden on the County.

***Cuyahoga Community College (the College)***

The Cuyahoga County Executive appoints the majority of the nine member Board (six Trustees with the remaining three being appointed by the Governor). The College is an institution of higher education and is legally separate and fiscally independent of other State and local governments. The College has no financial benefit/burden relationship with the County.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 26 – Jointly Governed Organizations**

***Northeast Ohio Areawide Coordinating Agency***

Northeast Ohio Areawide Coordinating Agency (NOACA) was created by the County Commissioners of Cuyahoga, Lake, Lorain and Medina Counties and is responsible for transportation and environmental planning in the five county region. NOACA is controlled by 45 members including the following 4 members from Cuyahoga County: the County Executive, the Director of Public Works, a County Executive Appointee, and a County Council Member. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2020, the County contributed \$221,238.

***North East Ohio Network (N.E.O.N.)***

N.E.O.N. is a council of governments formed to provide a regional effort in administering, managing and operating programs for certain individuals with developmental disabilities. Participating counties include Cuyahoga, Ashtabula, Columbiana, Geauga, Lorain, Lake, Mahoning, Medina, Portage, Richland, Stark, Summit, Trumbull and Wayne Counties. N.E.O.N.'s operation is controlled by their board, which is composed of the superintendents of the Board of Developmental Disabilities of each participating county. Each participant's degree of control is limited to its representation on the board. N.E.O.N. adopts its own budget, authorizes expenditures, and hires and fires its own staff. During 2020, N.E.O.N. received funds from various sources and generates additional revenue from providing services such as MUI investigative services, provider compliance reviews, independent provider training, satisfaction survey mailings, service and support administration and family support program administration. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2020, the County contributed \$6,000.

***Gateway Economic Development Corporation of Greater Cleveland (Gateway)***

In 1990, the County, the City of Cleveland and Gateway Economic Development Corporation of Greater Cleveland (Gateway) entered into a three party agreement which authorized Gateway to construct, own and provide for the operation of a sports facility which included a baseball stadium, an arena and a joint development site. Gateway was incorporated on May 31, 1990, and is a not-for-profit corporation legally separate from any other entity. The five-member board consists of two members appointed by the City, two members appointed by the County Executive and one member appointed by the President of the County Council with concurrence of the Mayor of the City of Cleveland. Each participant's degree of control is limited to its representation on the board. Gateway adopts its own budget, authorizes expenditures, and hires and fires its own staff. In 2020, the County did not make a contribution.

The County and Gateway also entered into a revolving loan agreement whereby the County agreed to issue bonds and loan the bond proceeds to Gateway to pay arena construction costs. As part of this agreement, the County issued taxable Economic Development Revenue Bonds of \$75 million on September 24, 1992, and \$45 million on February 1, 1994. In February 2004, the County refinanced the 1992 variable rate Gateway Economic Development Bonds. In 2010, the County refinanced the 1994 Gateway Economic Development Bonds and the variable rate 2004B Gateway Arena Project Series Refunding Bonds. In 2020, the County refinanced the 2010 Gateway Economic Development Bonds.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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The County, Gateway and Destination Cleveland (formerly the Convention and Visitors Bureau of Greater Cleveland) entered into a cooperative agreement on September 15, 1992, which included a provision that allowed a credit to be given to Gateway for the incremental amount Destination Cleveland receives from the County Transient Occupancy Tax to use as payment to the County for the bonds issued. This agreement was amended on December 22, 1998, to redefine the annual incremental credit and to provide for the deposit by Destination Cleveland for the years 1994 through 1998. The County received \$1 million from this agreement during the year ended December 31, 1999. The County received \$0.2 million during each subsequent year, until 2008 when it increased to \$1.4 million, subject to certain adjustments.

***Western Reserve Area Agency on Aging (Area Agency)***

The Area Agency is responsible for planning, coordinating and administering State and federal funded programs and services for older adults. It is one of twelve regional area agencies on aging designated by the Ohio Department of Aging as authorized by the federal Older Americans Act. The eighteen-member board consists of four members appointed by Cuyahoga County, one member apiece appointed by the Counties of Geauga, Medina, Lake and Lorain and ten at large appointees. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2020, the County did not make a contribution.

***Cleveland-Cuyahoga County Port Authority (Port Authority)***

The Port Authority was created under the Ohio Revised Code. The Port Authority conducts port operations and economic development activities. The nine-member Board of Directors consists of three appointed by the Cuyahoga County Executive and six appointed by the City of Cleveland. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management. Each participant's degree of control is limited to its representation on the board. In 2020, the County did not make a contribution.

***Greater Cleveland Regional Transit Authority (Authority)***

The Authority is an independent, special purpose political subdivision of the State of Ohio with powers derived from Sections 306.30 through 306.71 of the Ohio Revised Code. The Authority has territorial boundaries and jurisdiction coextensive with the territorial boundaries of Cuyahoga County. The Authority was created on December 30, 1974, by ordinance of the Council of the City of Cleveland and by resolution of the Board of County Commissioners of Cuyahoga County, and became operational on September 5, 1975. Under Ohio law, the Authority is authorized to levy a sales and use tax for transit purposes, including both capital improvement and operating expenses upon approval by a majority of the electorate residing within the territorial boundaries of the Authority. On July 22, 1975, the voters of the County approved a 1 percent sales and use tax with no limit on its duration. The Authority is managed by a ten-member Board of Trustees and provides directly, or under contract, virtually all mass transportation within the County. Of its ten-member board, four of the members are appointed by the Mayor of the City of Cleveland with the consent of City Council; three members, one of whom must reside in the City of Cleveland, are appointed by the County Executive; the remaining three members are elected by an association of suburban mayors, city managers, and township trustees. None of the participating governments appoints a majority of the Authority's board and none has an ongoing financial interest or responsibility. None of the participating governments provided any significant financial transactions with the Authority during 2020. Each participant's degree of control is limited to its representation on the board. The board exercises total control over the operation of the corporation including budgeting, appropriating, contracting and designating management.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Northeast Ohio Regional Sewer District (District)***

The District, a political subdivision of the State of Ohio, was created by Order of the Cuyahoga County Court of Common Pleas and commenced operations on July 18, 1972, under statutory provisions of the Ohio Revised Code. The District provides wastewater treatment and interceptor sewer facilities for the region composed of the City of Cleveland and 61 suburban communities. The District is governed by its Board of Trustees. The Board consists of seven members - each of whom serves a five-year term - who are appointed as follows: (i) two by the Mayor of the City of Cleveland; (ii) two by council of governments (the "Suburban Council") composed of representatives of all the suburban communities served by the system; (iii) one by the Cuyahoga County Executive; (iv) one by the appointing authority of the sub-district with the greatest sewage flow (currently the Mayor of the City of Cleveland); (v) and one by the appointing authority of the sub-district with the greatest population (currently the Suburban Council). Accordingly, the Mayor of the City of Cleveland and Suburban Council each currently appoint three members of the Board. The annual budget is submitted to Cuyahoga County for informational purposes only and does not require its approval. Each participant's degree of control is limited to its representation on the board. The board exercises total control over the operation of the District including budgeting, appropriating, contracting and designating management. In 2020, the County did not make a contribution.

***Cuyahoga County Community Improvement Corporation***

The Cuyahoga County Community Improvement Corporation (CCCIC) is an existing Community Improvement Corporation authorized by Ohio Revised Code Title XVII, Chapter 1724 and Chapter 1702 for the sole purpose of advancing, encouraging and promoting the industrial, economic, commercial and civic development of Cuyahoga County. The CCCIC board is Cuyahoga County's formal review agent for industrial revenue bond financing and economic development lending activity and does not receive any contributions from the County. The CCCIC is composed of eleven trustees that serve three-year staggered terms and meet at least monthly. Article III of the CCCIC's Code of Regulations provides that the Board of Trustees shall consist of two classes of Trustee. The "County Class" consists of five members or elected officers of Cuyahoga County, and the "Private Class" shall be six members elected from persons nominated by the County Executive, in consultation with the Greater Cleveland Partnership, subject to confirmation by County Council.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

**Note 27 – Significant Commitments**

*Contractual Commitments*

At December 31, 2020, the County's significant contractual commitments consisted of the following:

Project	Contract Amount	Amount Paid	Remaining on Contract
<b>Sanitary Sewer Projects</b>			
Emergency Repairs	\$10,502,152	\$9,665,795	\$836,357
2020 Sewer Repair Program	5,977,242	176,345	5,800,897
Barton/Branson/Cook Sanitary Improvement	4,928,558	4,790,933	137,625
Cleaning, Televising, Sanitizing Sewers	4,171,367	3,023,626	1,147,741
Towpath Trail Stage 1 Harvard Ave.	3,941,317	3,736,998	204,319
2019 Sewer Repair Program	2,300,000	2,292,314	7,686
Wallings Road Pump Station Improvements	677,055	651,395	25,660
General Engineering Services	600,000	371,599	228,401
<b>Total Sanitary Sewer Projects</b>	<b>33,097,691</b>	<b>24,709,005</b>	<b>8,388,686</b>
<b>Airport Projects</b>			
Airport Pavement Rehab Consulting	4,157,684	4,068,041	89,643
<b>Road and Bridge Projects</b>			
Various Road Reconstruction, Widening and Resurfacing	62,650,451	42,470,353	20,180,098
Towpath Trail	27,177,934	23,127,398	4,050,536
Bagley/Pleasant Valley Project	25,504,858	23,845,114	1,659,744
General and Design Engineering Services	18,603,484	15,782,673	2,820,811
Highland Road Bridge	16,452,427	15,678,739	773,688
Mastick Road Bridge Side Hill	4,115,507	3,199,520	915,987
Future Amazon Site Perimeter Roads - Euclid	1,354,516	794,606	559,910
Pedestrian & Bicycle Bridge	2,808,412	2,258,470	549,942
Columbus Lift Bridge	1,611,571	1,455,143	156,428
General Construction Management Support, Adjunct Services and Materials Testing	1,390,000	877,272	512,728
Old Rockside Bridge	1,170,266	842,573	327,693
Bridge Box Beam Program Part One: Abbey Rd.Bridge	1,033,235	981,796	51,439
Adele Lane and Westwood Lane Culverts	874,400	859,210	15,190
Chagrin Valley Road Bridge	608,139	557,653	50,486
West 130th Street Bridge Professional Services	311,413	84,770	226,643
General Right of Way Services	305,000	135,363	169,637
2019 County-wide Preventive Maintenance Program	241,889	126,386	115,503
<b>Total Road and Bridge Projects</b>	<b>166,213,502</b>	<b>133,077,039</b>	<b>33,136,463</b>
<b>Information Technology Projects</b>			
Enterprise Resource Planning Software - ERP	27,318,730	24,962,207	2,356,523
Harris Real Property Tax/CAMA Appraisal Systems	4,328,218	3,840,886	487,332
Third Party Assurance Services for ERP	661,197	626,718	34,479
Web Content Management System	462,750	427,350	35,400
Data Center Co-Location Services	666,572	385,032	281,540
<b>Total Information Technology Projects</b>	<b>\$33,437,467</b>	<b>\$30,242,193</b>	<b>\$3,195,274</b>



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Project	Contract Amount	Amount Paid	Remaining on Contract
Facility-Related Projects			
Archives Project	\$7,199,537	\$7,188,516	\$11,021
Design Build Central Booking Project	3,244,505	359,127	2,885,378
Courthouse Project	3,225,705	2,050,733	1,174,972
General Architectural and Engineering	3,004,400	2,237,372	767,028
Fire Dampers, Smoke Dampers and Inspection	1,376,400	290,550	1,085,850
Cuyahoga County Halle Warehouse Parking Lot	589,321	588,657	664
General Environmental Consulting Services	550,000	459,416	90,584
Countywide Painting	546,031	396,440	149,591
Cleveland Police Buildout-JC Tower II			
HVAC System Equipment	482,455	458,332	24,123
Harvard Garage Buildout/Consolidation-Moving Services	481,655	394,556	87,099
Carpeting for Various County Buildings	400,000	399,778	222
General Mechanical, Electric, Plumbing and Architecture	400,000	336,140	63,860
Jail Kitchen Regionalization-Epoxy Floor Coating	241,500	217,925	23,575
Board of Elections Chiller Replacement	202,800	168,261	34,539
Courthouse Square Cooling Tower Repair and Refurbish	151,960	141,960	10,000
Total Facility-Related Projects	<u>22,096,269</u>	<u>15,687,763</u>	<u>6,408,506</u>
Total Contractual Commitments	<u>\$259,002,613</u>	<u>\$207,784,041</u>	<u>\$51,218,572</u>

All of the remaining commitment amounts were encumbered at year end. The amount of \$96,833 in contracts payable for governmental activities has been capitalized.

***Encumbrances***

Encumbrances are commitments related to unperformed contracts for good or services. Encumbrance accounting is utilized to the extent necessary to assure budgetary control and accountability and to facilitate effective cash planning and control. At year end, the amount of encumbrances expected to be honored upon performance by the vendor in the next year were as follows:

Governmental Funds:	
General	\$11,419,423
Human Services	26,850,990
Health and Human Services Levy	1,983,814
County Board of Developmental Disabilities	3,058,761
Children Services	7,224,791
Coronavirus Relief	27,858,261
Other Governmental Funds	<u>59,094,080</u>
Total Governmental Funds	<u>137,490,120</u>
Proprietary Funds:	
Sanitary Engineer	4,534,717
Other Enterprise Funds	195,278
Internal Service Funds	<u>36,840,529</u>
Total Proprietary Funds	<u>41,570,524</u>
Total	<u>\$179,060,644</u>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 28 – Asset Retirement Obligations**

The Bureau of Underground Storage Tank Regulations (BUSTR) regulates petroleum and hazardous substances stored in underground storage tanks. These regulations are included in Ohio Administrative Code Section 1301-7-9 and require a County/City classified as an “owner” or “operator,” to remove from the ground any underground storage tank (UST) that is not in use for a year or more. A permit must first be obtained for that year it is not being used. Once the UST is removed, the soil in the UST cavity and excavated material must be tested for contamination. This asset retirement obligation (ARO) of \$182,625 associated with the City’s underground storage tanks was estimated by the County engineer. The remaining useful life of these USTs range from 5 to 9 years. The County maintains insurance related to any potential pollution remediation associated with the USTs.

**Note 29 – 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 County. The County’s investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the County’s future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. Additional funding will be available through the Consolidated Appropriations Act, 2021, passed by Congress on December 21, 2020 and/or the American Rescue Plan Act, passed by Congress on March 11, 2021.

During 2020, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$19,777,675 was sub-granted to other governments and \$12,446,997 to other organizations. These amounts are reflected as intergovernmental and legislative and executive expenditures, respectively, in the Coronavirus Relief Special Revenue Fund on the accompanying financial statements.

**Note 30 – Subsequent Events**

On March 23, 2021, the County approved a resolution awarding \$11,000,000 of United States Treasury Emergency Rental Assistance funds to nonprofit organizations to provide emergency rental assistance to income-eligible tenants unable to pay their full monthly rent due to the economic impact from COVID-19 for the period April 1, 2021 to December 31, 2021.

**Note 31 – The MetroHealth System (Dollars in Thousands)**

The component unit financial data report in the financial statements includes MetroHealth System and all of its component units. Certain of the following MetroHealth System note disclosures do not include the MetroHealth System’s component unit information.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Significant Accounting Policies***

***Reporting Entity*** The accompanying financial statements of the MetroHealth System (System) include the MetroHealth Medical Center, a short-term acute care and long-term rehabilitation facility, the Elisabeth Severance Prentiss Center for Skilled Nursing Care, and a network of urban and suburban primary care health sites.

The System is the public health care system for Cuyahoga County, Ohio (the County). It is organized and operated by its board of county hospital trustees (the Board) pursuant to Chapter 339 of the Ohio Revised Code. Members of the Board are appointed by the County Executive together with the senior judges of the Probate and Common Pleas Courts of the County, subject to confirmation by the County Council. To support the general operations of the System, the County approved funding of \$32,400 for 2020. The System is exempt from federal income taxes as a governmental entity.

In accordance with GASB Codification Section 2100: Defining the Financial Reporting Entity, and Section 2600: Reporting Entity and Component Unit Presentation and Disclosure, the System's financial statements are included, as a discretely presented component unit, in the County's Comprehensive Annual Financial Report. A copy of the Comprehensive Annual Financial Report can be obtained from Cuyahoga County Fiscal Officer, 2079 East 9th Street, Cleveland, Ohio 44115.

Furthermore, in accordance with GASB Codification Section 2100: Defining the Financial Reporting Entity, and Section 2600: Reporting Entity and Component Unit Presentation and Disclosure, the System's financial statements include The MetroHealth Foundation, Inc. (Foundation) and CCH Development Corporation (CCH) as discretely presented component units and Recovery Resources, MHS Care-Innovation LLC, MetroHealth Holdings LLC, MHS Purchasing LLC, Lumina Imaging and Select Assurance Captive LLC as blended component units.

The Foundation is a nonprofit organization acting primarily as a fundraising organization to supplement the resources that are available to the System in support of its programs. Although the System does not control the timing or the amount of receipts from the Foundation, the majority of resources, or income thereon, which the Foundation holds and invests, is restricted to support the activities of the System. Because these restricted resources held by the Foundation can only be used by, or for the benefit of the System, it is considered a component unit of the System. Complete financial statements of the Foundation can be obtained by writing to The MetroHealth Foundation, 2500 MetroHealth Drive, Cleveland, Ohio 44109.

CCH Development Corporation (CCH), was formed on August 1, 2017, for the benefit of, and to support the System's community through economic and community development. CCH is a legally separate nonprofit corporation, exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The System appoints the voting majority of CCH's Board; however, the System does not have a financial benefit/burden relationship and is not able to impose its will on CCH. The System has determined it would be misleading to exclude CCH and therefore it has been presented as a component unit.

Recovery Resources, MHS Care-Innovation LLC, MetroHealth Holdings LLC, MHS Purchasing LLC, Lumina Imaging and Select Assurance Captive LLC are presented as blended component units of the System. Although these entities are legally separate, the System is the sole corporate member. System's management has operational responsibility for these component units as they almost exclusively support the System's mission and operations. The blended component unit's financial activity is included within the activities of the System and any activity between the System and its blended component units is eliminated.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Separately issued financial statements for the component units are prepared for Select Assurance Captive LLC and Recovery Resources and can be obtained by writing to The MetroHealth System, 2500 MetroHealth Drive, Cleveland, Ohio 44109, Attention: Finance Department.

***Basis of Accounting*** The System reports only “business-type” activities, which requires the following financial statements and management discussion and analysis:

- Management’s discussion and analysis
- Basic financial statements including a statement of net position, statement of activities and statement of cash flows, for the System as a whole
- Notes to the Financial Statements

The System is accounted for as a proprietary fund (enterprise fund) using the flow of economic resources measurement focus and the accrual basis of accounting. With this measurement focus, all assets and deferred outflows of resources and all liabilities and deferred inflows of resources associated with the System’s operations are included in the Statement of Net Position. Revenue is recognized in the period in which it is earned, and expenses are recognized in the period in which incurred.

The System's fiscal year is the calendar year. Pursuant to Ohio law, the System submits a budget to the County by November 1 of each year. The fundamental purpose of the budget is to plan for an expected level of operations and to provide management with a tool to control deviation from such a plan. The budget is prepared on an accrual basis.

***Use of Estimates*** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and deferred outflows of resources and liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements. Estimates also affect the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

***Statement of Activities*** The System recognizes as operating revenues those transactions that are major or central to the provision of health care services. Operating revenues include those revenues received for direct patient care, grants received from organizations as reimbursement for patient care, and other incidental revenue associated with patient care. Operating expenses include those costs associated with providing patient care including costs of professional care, operating the hospital facilities, administrative expenses, and depreciation and amortization. Non-operating revenues include County funding, Stimulus funding, investment income and special purpose grants and donations, primarily research. Non-operating expenses include interest expense and expenses from special purpose funds for research related activities.

***Net patient service revenue*** Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors, estimated allowances for uncollectible accounts and uncompensated care allowances. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined. Net patient service revenue is reported net of a provision for uncollectible accounts of \$56,771 in 2020.

The System has agreements with third-party payors that provide for payment at amounts different from established charge rates. A summary of the basis of payment by major third-party payors follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Medicare and Medicaid** Inpatient acute care, behavioral medicine, rehabilitation, skilled nursing and outpatient services rendered to Medicare and Medicaid program beneficiaries are paid at prospectively-determined rates. These rates vary according to a patient classification system that is based on clinical, diagnostic, and other factors.

The System also receives reimbursement for medical education costs, disproportionate share and unreimbursed Medicare bad debts which are reimbursed at interim rates with final settlement determined after submission of annual cost reports by the System and audits thereof by the Medicare Administrative Contractor (MAC). The System's classification of patients under the Medicare and Medicaid programs and the appropriateness of their admission are subject to an independent review. Differences between the estimated amounts recorded at interim and final settlements are reported in the Statement of Revenues, Expenses, and Changes in Net Position in the year of settlement. The System recorded unfavorable adjustments to net patient revenue of \$1,105 in 2020, due to prior year retroactive adjustments of amounts previously estimated and changes in estimates.

Net revenue from the Medicare and Medicaid programs accounted for approximately 27 percent and 39 percent, respectively, of the System's net patient service revenue for the year ended December 31, 2020. Laws and regulations governing the Medicare and Medicaid programs are complex and subject to interpretation. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medicaid programs. As a result, there is at least a reasonable possibility that recorded estimates could change by a material amount in the near term. Management believes that adequate provision has been made in the financial statements for any adjustments that may result from final settlements. The System believes that it is compliant with all applicable laws and regulations and is not aware of any pending or threatened investigations involving allegations of potential wrongdoing that would have a material effect on the financial statements.

**Other Payors** The System has also entered into payment agreements with certain commercial insurance carriers, health maintenance organizations, and preferred provider organizations. The basis for payment under these agreements includes prospectively determined rates-per-discharge, discounts from established charges, and prospectively determined per diem rates.

**Upper Payment Limit** In September 2001, the State of Ohio Supplemental Upper Payment Limit program for Public Hospitals (UPL) was approved by the Centers for Medicare and Medicaid Services (CMS). This program provides access to available federal funding up to 100 percent of the Medicare upper payment limits for inpatient hospital services rendered by Ohio Public Hospitals to Ohio Medicaid consumers. In State Fiscal Year 2020, the UPL program was redesigned using a Cost Coverage Add-on (CCA) model. The program reforms resulted in additional payments added to the System's base rate for each Medicaid inpatient discharge and outpatient service. At December 31, 2020, \$4,265 was due to the System and recorded in the Statement of Net Position in other receivables.

The estimate recorded in net patient service revenue for UPL by the System was \$72,115 in 2020. The State of Ohio discontinued the Program's required contributing match for participants as of June 30, 2009. Effective July 1, 2009, the State began assessing a franchise fee to hospitals to fund health care programs, including the UPL program. The System incurred franchise fee expense of \$20,483 in 2020 and recorded in other expenses in the Statement of Revenues, Expenses, and Changes in Net Position. The System's franchise fee liability payable to the State of Ohio at December 31, 2020 was \$0.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Disproportionate Share*** As a public health care provider, the System renders services to residents of the County and others regardless of ability to pay. The System is classified as a disproportionate share provider by the Medicare and Medicaid programs due to the volume of low-income patients it serves. Accordingly, the System receives additional payments from these programs resulting from this status totaling \$28,188 for 2020. These amounts are included in net patient service revenue and include Hospital Care Assurance (HCAP) revenue of \$20,397 in 2020, reduced by HCAP assessments recorded by the System of \$4,031 in 2020.

***Care Innovation and Community Improvement Program*** The Care and Innovation and Community Improvement Program (CICIP), established by House Bill 49, provides for each participating nonprofit hospital agency and public hospital agency to receive supplemental payments under the Medicaid program for physician and other professional services that are covered by the Medicaid program and provided to Medicaid recipients. The amount of the supplemental payments is equal to the difference between the Medicaid rates for the services and the average commercial rates for the services. Participating nonprofit and public hospital agencies are responsible for the State share of the program's costs and the Medicaid Director may terminate or adjust the amount of supplemental payments if funding for the program is inadequate. As the program develops, specific duties and goals to benefit Medicaid recipients will be defined.

For 2020, the System recorded CICIP program revenue of \$75,902 which is included in net patient service revenue. At December 31, 2020, the System had a CICIP receivable of \$11,590, CICIP prepaid assessments of \$9,833, and a CICIP payable of \$494. The receivable, prepaid assessment and payable are included in the Statement of Net Position in other receivables, prepaid expenses and other current liabilities, respectively.

***Charity Care*** The System provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Key elements used to determine eligibility include household income, real property and other assets. The System does not pursue collection of amounts determined to qualify as charity care; therefore, they are not reported as revenue.

The System maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges forgone for services and supplies furnished under its charity care policy and the estimated cost of these services and supplies. The System has a presumptive charity program, which recognizes that there is a segment of the population that should fall within the guidelines of its charity programs, yet do not qualify due to failure to apply or failure to provide income documentation. The System's presumptive charity program seeks to identify and provide financial relief for those patients who would have qualified had their economic situation been known and documented. The System also contracts with an independent third party, which provides assistance in determining which patients qualify for presumptive charity.

The charges foregone for charity care provided by the System, totaled \$180,970 in 2020, which represents 5.1 percent of gross charges and are not reported as revenue.

***Grants*** The System receives financial assistance from federal and state agencies in the United States in the form of grants. The expenditure of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies.

Other such audits could be undertaken by federal and state granting agencies and result in the disallowance of claims and expenditures; however, in the opinion of management, any such disallowed claims or expenditures will not have a material effect on the overall financial position of the System.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**COVID-19** On March 11, 2020, the World Health Organization declared the spread of the novel strain of coronavirus called COVID-19 a pandemic. Shortly thereafter, on March 13, the U.S. Federal Government declared the widespread outbreak of COVID-19 within the country to be a national emergency. In response to the economic fallout of the COVID-19 pandemic, a stimulus bill known as the Coronavirus Aid, Relief, and Economic Security (CARES) Act was passed by U.S. Congress and signed into law on March 27, 2020.

The System received grants totaling \$92,303 through funds established by the CARES Act (Stimulus funding). The System met the requirements for revenue recognition, and the Stimulus funding is included in Non-Operating Revenues on the Statements of Revenues, Expenses and Changes in Net Position.

During 2020, the System received \$92,272 of accelerated and advanced payments from Centers for Medicare and Medicaid Services (CMS), commercial payors, and Cuyahoga County. These advanced payments are for the purpose of increasing cash flow to healthcare providers impacted by the COVID-19 pandemic. As of December 31, 2020, \$3,000 was repaid and the remaining \$89,272 has been classified as Advance payments within current and long-term liabilities on the Statements of Net Position.

**Cash and Cash Equivalents** The System considers cash in its commercial checking accounts to be cash and cash equivalents.

**Supplies** Medical and pharmaceutical supplies are stated at the lower of cost or market value on a first-in first-out basis.

**Investments** The System generally records its investments at fair value in accordance with GASB Statement No. 72 – Fair Value Measurement and Application. Changes in unrealized gains and losses on investments are included in net investment income in the Statement of Revenues, Expenses and Changes in Net Position.

**Restricted Assets** Restricted assets are cash and cash equivalents and investments whose use is limited by legal requirements. Investments under bond indenture agreements represent amounts required by debt instruments to pay bond principal and interest and approved projects. Restricted cash and cash equivalents and special purpose investments represent monies received from donors or grantors to be used for specific purposes, primarily research. The System has elected to use restricted assets before unrestricted assets when an expense is incurred for a purpose for which both resources are available.

**Fundraising Revenues** Gifts, grants, and program income result from fundraising activities of the Foundation. Though donations are solicited for the Foundation, donors occasionally make their gifts directly to the System.

**Contributions** The Foundation and CCH recognize contributions as revenue in the period in which the pledge (promise to give) is received. The Foundation and CCH recognize donated services as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the organization.

**Annuity Payment Obligations** The Foundation has entered into gift annuity agreements which include provisions requiring the Foundation to pay periodic fixed payments to beneficiaries during their lifetimes. Charitable gift annuities differ from other charitable giving options in that the annuity is a general obligation of the Foundation. Accordingly, if the assets of the gift are exhausted as a result of required payments to beneficiaries, unrestricted assets of the Foundation will be utilized to fund future payments.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Income Taxes** The Foundation and CCH are Ohio nonprofit corporations and were granted tax-exempt status under Section 501(c)(3) of the Internal Revenue Code and therefore are exempt from income tax on related income pursuant to Section 501(a) of the Code. The Foundation and CCH are required to pay taxes on unrelated business income.

**Capital assets** Capital assets are stated at cost and contributed capital assets are stated at their acquisition value at the date of contribution. Expenditures for equipment must exceed \$5 per unit and expenditures for renovations must exceed \$25 in order for them to be capitalized. Expenditures that substantially increase the useful lives of existing assets are capitalized. Routine maintenance and repairs are expensed as incurred. Depreciation and amortization of assets recorded under capital lease (straight-line method) are provided in amounts sufficient to amortize the cost of the related assets over their estimated useful lives:

Buildings	25 - 40 Years
Building Improvements	5 - 20 Years
Equipment	3 - 15 Years
Land Improvements	5 - 15 Years
Vehicles	4 Years

The asset and accumulated depreciation are removed from the related accounts when the asset is disposed. Any income or loss resulting from this disposal is recorded in the Statement of Revenues, Expenses, and Changes in Net Position.

**Pensions** For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about the fiduciary net position of the Ohio Public Employees Retirement System (OPERS) Traditional, Combined and Member-Directed Plans and additions to/deductions from OPERS fiduciary net position have been determined on the same basis as they were reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) were recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Other Postemployment Benefits (OPEB)** For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, OPEB expense, and information about the fiduciary net position of the OPERS OPEB plan and additions to/deductions from OPERS fiduciary net position have been determined on the same basis as they were reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) were recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**Net Position** The System classifies its net position into three categories as follows:

*Net Investment in Capital Assets* – consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, other debt and deferred inflows and outflows of resources that are attributable to the acquisition, construction or improvement of those assets.

*Restricted* – results when constraints placed on the use of the net position are either externally imposed by creditors, grantors, contributors, or imposed by law through constitutional provisions or enabling legislation.

*Unrestricted* – consists of the remaining net position that does not meet the previously listed criteria.



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Bond Premiums and Discounts*** The System uses the effective interest method to calculate bond premiums and discounts. Amortization related to bond premiums and discounts in 2020 was \$1,623 and is recorded as a reduction to interest expense in the Statement of Revenue, Expenses, and Changes in Net Position.

***Cost of Borrowing*** Interest costs incurred on debt during the construction or acquisition of assets are capitalized as a component of the capital asset's cost. The total interest cost capitalized is offset by the interest income earned on the invested bond proceeds during the same period. Capitalized interest expense for 2020 totaled \$41,657. Capitalized interest income for 2020 totaled \$14,903.

***Concentrations of Credit Risk – Patient Accounts*** Concentration of credit risk relating to patient accounts receivable is limited to some extent by the diversity and number of the System's patients and payors. Patient accounts receivable consist of amounts due from government programs, commercial insurance companies, private pay patients, and other group insurance programs. Medicaid, Medicare, and Medical Mutual of Ohio accounted for approximately 18 percent, 29 percent and 13 percent of the System's net patient accounts receivable, respectively. Excluding these payors, no other payor source represents more than 10 percent of the System's patient accounts receivable. The System maintains a provision for uncollectible accounts based on the expected collectability of patient accounts receivable.

***Changes in Accounting Principles and Recent Accounting Pronouncements***

GASB has issued the following statements that have been recently implemented by the System:

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance* – The primary objective of this Statement is to provide temporary relief to governments and other stakeholders considering the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

The effective dates of certain provisions contained in the following pronouncements are postponed by one year:

- Statement No. 89, Accounting for Interest Cost Incurred before the End of a Construction Period
- Statement No. 91, Conduit Debt Obligations
- Statement No. 92, Omnibus 2020
- Statement No. 93, Replacement of Interbank Offered Rates

The effective dates of the following pronouncements are postponed by 18 months:

- Statement No. 87, Leases

GASB has recently issued the following statements not yet implemented by the System:

GASB Statement No. 87, *Leases* – The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021. The System has determined this statement will have a material impact on the financial statements.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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GASB Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period* – The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simply accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020 and should be applied prospectively. The System has determined this statement will have a material impact on the financial statements.

GASB Statement No. 91, *Conduit Debt Obligations* – The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for reporting periods beginning after December 15, 2021. The System has not yet determined the impact this statement will have on the financial statements.

GASB Statement No. 92, *Omnibus* – The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements of this Statement related to Statement No. 87 are effective upon issuance and all other requirements of this statement are effective for reporting periods beginning after June 15, 2021. The System has not yet determined the impact this statement will have on the financial statements.

GASB Statement No. 93, *Replacement of Interbank Offered Rates* – As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. Guidance on lease modifications is effective for fiscal years beginning after June 15, 2021, and all reporting periods thereafter. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020. The System has not yet determined the impact this statement will have on the financial statements.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements* – The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The System has not yet determined the impact this statement will have on the financial statements.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements* – This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The System has not yet determined the impact this statement will have on its financial statements.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32* – The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. The System has not yet determined the impact this statement will have on its financial statements.

***Deposits and Investments***

***Deposits*** All monies are deposited with the System’s banks or trust companies as designated by the Board of Trustees. Funds not needed for immediate expenditure may be deposited in interest bearing or non-interest bearing accounts.

*Guaranteed investment contracts (GICs):* The System entered into two distinct investment contracts with separate banks yielding guaranteed fixed interest rates for its Series 2017 Bond Project and Capitalized Interest Payment Funds. Deposits totaling \$830,670 were made into the two accounts on the bond settlement date of May 25, 2017. The Capitalized Interest Payment Fund has a fixed interest rate of 2.60 percent with earned interest payments posting semiannually through the agreement maturity date on February 14, 2023. The agreement has a schedule of required withdrawals that cannot be accelerated. The Bond Project Fund bears a fixed interest rate of 2.54 percent with earnings reinvested each February 15 and August 15. The agreement terminates with respect to the funds at the earlier of the March 31, 2024 maturity date or the date the Bonds are no longer outstanding under the Indenture. The agreement may be extended by mutual written agreement. As of December 31, 2020, the Capitalized Interest Payment Fund and the Bond Project Fund had balances of \$66,393 and \$409,298, respectively.

The GICs are classified as deposits and are eligible holdings in accordance with the Twelfth Supplemental Trust Indenture enacted May 1, 2017 between the County, acting by and through the System’s Board of Trustees, and the bond trustee.

***Custodial Credit Risk*** Custodial credit risk is the risk that, in the event of bank failure, the System’s deposits might not be recovered. FDIC insurance through December 31, 2020 for funds held in interest bearing accounts is \$250 per depositor per category of legal ownership. Ohio Revised Code requires that deposits in excess of FDIC insured amounts are collateralized, except for the invested proceeds of revenue bonds which follow the requirements stated in the bond indenture. The System’s investment policy does not address custodial credit risk, but other than the GIC’s which are uncollateralized, the System believes that the depository bank carries sufficient collateral to cover the total amount of public funds on deposit with the bank (after FDIC coverage) and is in compliance with the requirements specified in Sections 135.18 and 135.181 of the Ohio Revised Code. The System’s bank deposits at December 31, 2020 totaled \$829,633 and were subject to the following categories of custodial credit risk:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Uncollateralized	\$827,073
Amount insured	<u>2,560</u>
Total bank balances	<u><u>\$829,633</u></u>

**Investments** The System’s investment policy was established in accordance with the provisions of Sections 339.06 and 339.061 of the Ohio Revised Code (ORC). The investment portfolio consists of both a Reserve Portfolio and a Non-Reserve Portfolio. Per section 339.061 of the Ohio revised code, at least 25 percent of the average amount of the System’s investment portfolio over the course of the preceding fiscal year needs to be invested as a “reserve” in specific types of low-risk investment instruments. Investments in the Non-Reserve Portfolio have a long-term time horizon and are not needed for operations for at least seven years. The System is still in the process of transferring funds to the Non-Reserve Portfolio. The blended component units of the System are not required to adhere to the System’s investment policy.

The System’s investment policy authorizes the System to invest in the following investments within the Reserve Portfolio:

- Securities and obligations of the U.S. Treasury and other direct issuances of federal government agencies or instrumentalities.
- No-load money market mutual funds investing exclusively in the previously listed items, rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization (NRSRS); and repurchase agreements made through eligible institutions mentioned in section 135.32 of the ORC, secured by the previously listed items.
- Time certificates of deposit or savings accounts and deposit accounts in any eligible institution mentioned in section 135.32 of the ORC.
- Municipal and state bonds of Ohio or any political subdivisions of Ohio.
- The Ohio subdivision’s fund as provided in Section 135.45 of the ORC.
- Commercial paper notes that constitutes unsecured short-term debt on an entity defined in Division (D) of Section 1705.01 of the ORC and matures no later than 270 days from purchase date, the aggregate value of the commercial paper does not exceed 10 percent of the aggregate value of the outstanding paper of the entity, the paper is rated by at least two NRSRS and is rated in the highest classification and the entity has assets exceeding \$500,000, and total combined investments in commercial paper and bankers acceptances does not exceed 40 percent of the System’s average aggregate Reserve Portfolio, and the investment in commercial paper of a single issuer does not exceed in the aggregate 5 percent of the Reserve Portfolio.
- Bankers’ acceptances of banks that are insured by the FDIC, that mature no later than 180 days from purchase, are eligible for purchase by the Federal Reserve System, and the total combined investments in banker’s acceptances and commercial paper does not exceed 40 percent of the System’s average aggregate Reserve Portfolio.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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- Notes issued by corporations incorporated in the United States and operating in the United States, the notes are rated in the second highest or higher category by at least two NRSRS at the time of purchase, mature in two years or less from the date of purchase, not to exceed 15 percent of the System's total average Reserve Portfolio.
- Securities lending agreements with any eligible institution mentioned in section 135.32 of the Revised Code that is a member of the federal reserve system or federal home loan bank or with any recognized United States securities dealer, under the terms of which agreements the System lends securities and the eligible institution or dealer agrees to simultaneously exchange similar securities or cash, equal value for equal value.
- Debt interests rated at the time of purchase in the three highest categories by two NRSRS and issued by foreign nations diplomatically recognized by the U.S. government, where the investment made does not exceed 1 percent of a country's total average portfolio.
- A current unpaid or delinquent tax line of credit authorized under section (G) of the section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are met.

The System's investment policy authorizes the System to invest in the following investments within the Non-Reserve Portfolio:

- Any permissible investments previously described within the Reserve Portfolio.
- Fixed income investments that emphasize high quality (BBB- rating or higher) and the single issuer, excluding the US Treasury and Federal Government Agencies, does not exceed 10 percent of the market value of the Non-Reserve Portfolio. Permissible fixed income investments are U.S. government and U.S. government agency securities, corporate notes and bonds, mortgage backed securities, preferred stock, fixed income securities of foreign governments and corporations, guaranteed investment contracts (GIC), and fixed income mutual funds and comingled pools.
- Equity investments of domestic and international common stocks, real estate investment trusts (REITs), convertible notes and bonds, convertible preferred stocks, and equity mutual funds or comingled pools. Stocks must emphasize companies with total market capitalizations exceeding \$100 million and any individual commitment at the time of purchase should not represent more than 10 percent nor should a sector group exceed 50 percent of the portfolio's market value. International equity investments are limited to 20 percent of the Non-Reserve Portfolio balance, must be made through mutual funds or comingled structures, and cannot be weighed more than 50 percent to a single country. Cash equivalents are to be considered temporary and should not exceed 10 percent of a manager's portfolio.

As of December 31, 2020, the fair values of the System's investments and their ratings by Standard and Poor's were as follows:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	Investment Maturities			Rating
	Total	Less than 1 Year	1 - 5 Years	
U.S. Treasury Notes	\$43,942	\$8,733	\$35,209	AA+
Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Banks and Federal Farm Credit Banks	191,340	62,560	128,780	AA+
Corporate Bonds	5,006	5,006	0	AA+
Corporate Bonds	10,030	10,030	0	A
Corporate Bonds	25	25	0	BBB
Money Market Mutual Funds	16,623	16,623	0	AAA
<b>Total Investments</b>	<b>\$266,966</b>	<b>\$102,977</b>	<b>\$163,989</b>	

Deposits of \$1,248 and unrated investments of \$179,745 are included in investments in the Statement of Net Position at December 31, 2020. Additionally, \$15,456 of Money Market Mutual Funds are included in restricted assets under bond indenture agreements on the Statement of Net Position.

The System's carrying amounts of the deposits and investments at December 31, 2020 are as follows:

Deposits	\$829,231
Investments	446,711
<b>Total</b>	<b>\$1,275,942</b>

The difference between bank balances and financial statement carrying amounts represent outstanding checks payable and normal reconciling items.

The System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The System has the following as of year ended December 31, 2020:

*Investments Measured at Fair Value*

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)
		Debt Securities	
U.S. Treasury Securities	\$43,942	\$0	\$43,942
U.S. Agency Securities	191,340	0	191,340
Corporate Bonds	15,061	0	15,061
<b>Total Debt Securities</b>	<b>250,343</b>	<b>0</b>	<b>250,343</b>
Money Market Mutual Funds	16,623	16,623	0
Mutual Funds	158,640	158,640	0
Certificates of Deposit	2,290	0	2,290
Equities	18,709	13,516	5,193
Equity Interests	106	0	106
<b>Total Investments Measured at Fair Value</b>	<b>\$446,711</b>	<b>\$188,779</b>	<b>\$257,932</b>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Mutual funds classified in Level 1 of the fair value hierarchy are valued using prices quoted in active markets for those securities. Debt securities classified in Level 2 of the fair value hierarchy are valued using a matrix pricing technique. Matrix pricing is used to value securities based on the securities' relationship to benchmark quoted prices. Domestic equities and certificates of deposit, classified in Level 2 of the fair value hierarchy, are valued using prices quoted in active markets for similar assets.

*Interest Rate Risk* The System's investment policy limits investment portfolios to maturities of five years or less. At December 31, 2020, the System's investments all have effective maturity dates of less than five years.

*Credit Risk* The System's investment policy limits the System to commercial paper investments with ratings only in the highest category and emphasizes high-quality fixed income investments within the Non-Reserve Portfolio, with an average portfolio rating of BBB- or higher. The System's blended component units do not have a credit risk policy or investments. At December 31, 2020, the System held no commercial paper investments.

*Custodial Credit Risk* For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The System's investment policy does not address custodial credit risk. For the year ended December 31, 2020, the System is not exposed to custodial credit risk as it relates to its investment portfolio.

*Concentration of Credit Risk* Concentration of credit risk is the risk of loss attributable to the magnitude of investments in any single issuer. This does not apply to debt securities explicitly guaranteed by the United States Treasury which are deemed to be "risk-free". The System's investment policy requires that the portfolio be structured to diversify investments to reduce the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer or a specific type of security.

Investment policy asset class allocation guidelines, for the System's total investment portfolio and the Non-Reserve Portfolio are as follows:

<u>Asset Class</u>	<u>Total System Portfolio</u>		<u>Non-Reserve Portfolio</u>	
	<u>Minimum Percentage</u>	<u>Maximum Percentage</u>	<u>Minimum Percentage</u>	<u>Maximum Percentage</u>
Fixed Income/Cash and Cash Equivalents	60%	100%	0%	100%
Domestic Equity	0	30	0	100
International Equity	0	10	0	20

The overall investment portfolio is kept within the above specified ranges through portfolio rebalancing and cash flow considerations. Rebalancing is implemented not less than quarterly to maintain the asset allocation ranges.

The System's investment policy requires further diversification by limiting exposure to any one issuer, excluding U.S. government issued or backed securities, in the Non-Reserve Fund to 10 percent of the portfolio. Combined commercial paper notes and banker's acceptances is limited to 40 percent of the Reserve Portfolio balance. Investments of U.S. corporate notes is limited to 15 percent of the Reserve Portfolio.

As of December 31, 2020, The System holds 25.5 percent in Federal National Mortgage Association (Fannie Mae) issues.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

**Capital Assets**

The following table summarizes changes in the capital assets of the System for the year ended December 31, 2020:

	Balance 12/31/19	Additions	Reductions	Balance 12/31/20
<b>Nondepreciable Capital Assets</b>				
Land	\$24,157	\$0	\$0	\$24,157
Construction in Progress	176,266	226,103	(34,651)	367,718
<i>Total Nondepreciable Capital Assets</i>	<u>200,423</u>	<u>226,103</u>	<u>(34,651)</u>	<u>391,875</u>
<b>Depreciable Capital Assets</b>				
Land Improvements	13,696	265	0	13,961
Buildings and Fixed Equipment	767,935	13,794	(15)	781,714
Equipment	441,369	21,508	(3,076)	459,801
<i>Total Depreciable Capital Assets</i>	<u>1,223,000</u>	<u>35,567</u>	<u>(3,091)</u>	<u>1,255,476</u>
<b>Less Accumulated Depreciation</b>				
Land Improvements	(11,543)	(553)	0	(12,096)
Buildings and Fixed Equipment	(503,109)	(23,607)	13	(526,703)
Equipment	(367,618)	(23,633)	3,073	(388,178)
<i>Total Accumulated Depreciation</i>	<u>(882,270)</u>	<u>(47,793)</u>	<u>3,086</u>	<u>(926,977)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>340,730</u>	<u>(12,226)</u>	<u>(5)</u>	<u>328,499</u>
<i>Capital Assets, Net</i>	<u>\$541,153</u>	<u>\$213,877</u>	<u>(\$34,656)</u>	<u>\$720,374</u>

Total depreciation and amortization expense related to capital assets for 2020 was \$47,793.

**Revolving Line of Credit**

During 2020, the System put a revolving line of credit in place with one of its corporate banks. There is \$65,000 available under the credit facility, which is unsecured and can be used for any working capital or liquidity management purposes. The term maturity date is August 24, 2021, subject to a 364-day extension at the request of the System and approval of the banks.

Advances under the line of credit may be Base Rate Advances or LIBOR Advances, or a combination thereof, as selected by the System. The applicable interest rate under Base Rate Advances is equal to the greatest of (a) the Prime Rate in effect on such day, (b) the Federal Funds Effective Rate in effect on such day plus one half of one percent and (c) the LIBOR Rate for a one-month term in effect on such day plus two hundred basis points (200 bps) plus one percent. The applicable interest rate under LIBOR advances shall be the one-month LIBOR Rate plus the three hundred basis points (300 bps). Repayment of advances, plus accrued and unpaid interest at the applicable interest rate, is due on the term maturity date, as extended. There were no draws or repayments as of December 31, 2020.

The System is required to be compliant with certain financial and performance-related covenants. Upon the occurrence of any event of default, the System's obligations will immediately become due and payable and the obligation of the lender to make credits will automatically terminate.



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Recovery Resources established a line of credit with Wells Fargo in 2015. The maximum amount of credit that would be extended is based on the eligible securities maintained in Wells Fargo accounts. Each security is assigned a loanable value as outlined in the agreement. The line bears interest at the base rate minus 2.25 percent (2.75 percent at December 31, 2020). At December 31, 2020, the outstanding balance under this line of credit was \$628.

Lumina Imaging established lines of credit with KeyBank in 2019 with a maximum borrowing amount of \$3,000. The lines bear interest at an annual rate of the highest of the Prime Rate, the Federal Funds Effective Rate in effect on such day plus 50 bps per annum, or the sum of the interest rate applicable to LIBOR Rate advances having a LIBOR Interest Period of one month plus 100 bps per annum (1.06 percent at December 31, 2020). At December 31, 2020, the outstanding balance under these lines of credit totaled \$1,489.

**Long-Term Debt**

Original issue amounts and interest rates of the System's debt issues were as follows:

Debt Issue	Original Issue	Interest Rate	Year of Maturity
2009B Hospital Facilities Revenue Bonds	\$75,000	8.2 %	2040
2017 Hospital Refunding Revenue Bonds	945,660	4.0 - 5.5	2057

Information regarding the System's long-term debt activity and balances as of and for the year ended December 31, 2020 is as follows:

	Outstanding 12/31/19	Additions	Reductions	Outstanding 12/31/20	Amounts Due in One Year
<b>Revenue Bonds</b>					
2009B Hospital Facilities	\$75,000	\$0	\$0	\$75,000	\$0
2017 Hospital Refunding	945,660	0	0	945,660	0
Unamortized discounts and premiums	33,187	0	1,623	31,564	0
<i>Total Revenue Bonds</i>	<u>1,053,847</u>	<u>0</u>	<u>1,623</u>	<u>1,052,224</u>	<u>0</u>
<b>Other Long-Term Obligations</b>					
Loan Obligation - OhioMAS	56	0	23	33	23
Capital Leases	1,664	0	641	1,023	312
<i>Total Other Long-Term Obligations</i>	<u>1,720</u>	<u>0</u>	<u>664</u>	<u>1,056</u>	<u>335</u>
<i>Total</i>	<u>\$1,055,567</u>	<u>\$0</u>	<u>\$2,287</u>	<u>\$1,053,280</u>	<u>\$335</u>

Effective January 28, 2010, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$75,000 of Hospital Facilities Revenue Bonds, Taxable Series 2009B, (The MetroHealth System), (Build America Bonds – Direct Payment). Proceeds from the Series 2009B have been and will be used to pay for costs of hospital facilities, including three medical helicopters, the acquisition, construction and equipping of additional multi-specialty ambulatory centers in strategic locations, and additional scheduled equipment purchases and facilities renovations; funding the Bond Reserve Fund for the Series 2009B Bonds; and certain bond issuance costs. The Bonds bear interest at a fixed rate of 8.223 percent per annum and mature at various dates through 2040. As a qualified Build America Bond Issue, per terms of the federal government's American Recovery and Reinvestment Act of 2009, the System will apply to receive

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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direct payments semiannually from the Secretary of the United States Treasury in the amount of 35 percent of the corresponding bond interest paid. Payments received from the Treasury are recorded in other non-operating revenue.

Effective May 25, 2017, Cuyahoga County, acting by and through the Board of Trustees of The MetroHealth System, issued \$945,660 of Hospital Revenue Bonds, Series 2017, (The MetroHealth System), (Series 2017 Bonds). Proceeds from the Series 2017 Bonds were used to refund the principal amounts of the Series 2015 Bonds maturing on February 1, 2018 through February 1, 2035, the Series 2012 Bonds principal amounts maturing on March 1, 2018 through March 1, 2033, and the Series 2011 Bonds principal amounts maturing on February 15, 2018 through February 15, 2019, payoff a loan associated with a capital lease, establish a bond interest payment fund, pay certain bond issuance costs, payoff a revolving line of credit which was drawn to fully refund the remaining Series 1997 Bonds, maturing on February 15, 2020 through February 15, 2027, and pay settlement costs associated with the early termination of two interest rate swap agreements. The remaining bond proceeds are being used to fund the System's transformation project.

The Series 2017 Bonds mature in varying amounts from February 15, 2023 through February 15, 2057 and the interest rates are fixed and range between 4.0 percent and 5.5 percent. So long as the Series 2017 Bonds are outstanding, the System is required to be compliant with certain financial and performance-related covenants.

The 2017 bond refundings resulted in a difference between the reacquisition price and the net carrying amount of the old debt of \$4,311. The unamortized difference (\$1,891 at December 31, 2020), reported in the accompanying financial statements as a deferred outflow of resources, is being amortized as an increase to interest expense through the year 2029.

The Series 2009B and 2017 Bonds were each issued pursuant to a supplemental trust bond indenture agreement between the County, acting by and through the System's Board of Trustees, and the bond trustee. The Series 2009B and 2017 Bonds are special obligations issued by the County payable solely from the revenue derived from the operation of the System and other monies available to the System's Board of Trustees. Accordingly, the bond proceeds and indebtedness have been recorded as assets and liabilities of the System.

The Twelfth Supplemental Trust Indenture provides for the establishment of a bond reserve fund and maintenance of certain special funds, which are maintained under the control of the bond trustee and are used for payment of principal and interest on the bonds when due. Under the Indenture an event of default may occur if principal, interest or any premium on any Bond is not paid when due, or if the System fails to perform or observe any covenant, agreement or obligation contained in the Indenture, subject to certain notice, duration, extension and cure provisions specified in the Indenture.

Upon the occurrence of any event of default, the Trustee must, at the written request of the holders of not less than a majority, in aggregate principal amount of outstanding Bonds, and may, in other events, declare the principal of all outstanding Bonds to be immediately due and payable, together with accrued interest thereon.

To satisfy the bond reserve fund requirement Cuyahoga County has entered into an Irrevocable Letter of Credit for an amount not to exceed \$63,322, expiring on April 22, 2023. Cuyahoga County is responsible for payment of the annual Letter of Credit Fee, up to a maximum of \$350 per year, with any amount over the maximum to be paid by the System. Should the County fail to timely provide notice of renewal of the Letter of Credit prior to its scheduled termination date, the Trustee is required to draw down the full amount available to be drawn under the Letter of Credit and place the drawn funds into the Bond Reserve Fund. In the event there is a draw on the Letter of Credit, the System is required to repay Cuyahoga County in accordance with the terms of the payment agreement in which the County may reduce their appropriation to the System for the amount to be reimbursed. As of December 31, 2020, there were no draws on the Letter of Credit.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

The System leases various buildings and equipment under capital leases which expire at various dates through 2046. The assets and liabilities under capital lease obligations are recorded at the lower of the present value of minimum lease payments or the fair value of the asset. Depreciation of the assets under capital leases are included in depreciation expense for the year ended December 31, 2020.

Following is a summary of property held under capital leases at December 31:

Equipment	\$10,166
Buildings	8,706
	18,872
Accumulated Depreciation	(10,209)
Total	\$8,663

The revenue bonds, leases and loan payment requirements for years subsequent to December 31, 2020, are as follows:

	Total Lease Obligations		Total Loan Obligations		Total Hospital Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	\$312	\$43	\$23	\$0	\$0	\$55,196
2022	195	32	9	0	0	55,196
2023	206	21	0	0	10,845	54,926
2024	217	11	0	0	11,410	54,369
2025	94	1	0	0	11,995	53,784
2026-2030	0	0	0	0	69,650	259,118
2031-2035	0	0	0	0	89,135	237,762
2036-2040	0	0	0	0	115,155	206,636
2041-2045	0	0	0	0	148,530	169,552
2046-2050	0	0	0	0	192,140	125,949
2051-2055	0	0	0	0	251,080	67,000
2056-2057	0	0	0	0	120,720	6,508
Total	\$1,024	\$108	\$32	\$0	1,020,660	\$1,345,996
Unamortized Premiums					31,564	
Total Hospital Bonds, Net					\$1,052,224	

***Other Long-Term Liabilities***

***Amounts Due to Third-Party Payors*** The System has agreements with third-party payors that provide for payment of amounts different from established rates. Retroactive adjustments are considered in the recognition of revenue on an estimated basis in the period the related services are rendered and are adjusted in future periods, as final settlements are determined. See the significant accounting policies, net patient service revenue, for additional information. As of December 31, 2020, the total liability for amounts due to third-party payors was \$7,128. Amounts classified as ‘due within one year’ are based on historical communications and estimated timing of recoupment requests from third-party payors.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

**Accrued Vacation and Sick Leave** System employees earn vacation and sick leave at varying rates depending on job classification and years of service. Employees can accumulate up to one and a half years of their earned vacation leave. All accumulated, unused vacation time is paid upon separation if the employee has completed 90 days of employment with the System. There is no limit on the amount of sick time earned. Upon retirement, employees with a minimum of 10 years of service have sick leave balances paid out at 50 percent of eligible hours at their current rate of pay. Depending on the employee's hire date the maximum payout is either 240 hours or 800 hours. As of December 31, 2020, the total liability for accrued vacation and sick leave was \$59,629. Amounts classified as 'due within one year' are based on historical usage patterns.

The following summarizes changes in other long-term liabilities for the year ended December 31, 2020:

	Balance at 12/31/19	Additions	Deletions	Balance at 12/31/20	Due within One Year
Amounts due to third-party payors	\$5,029	\$3,593	(\$1,494)	\$7,128	\$3,197
Accrued vacation and sick leave	55,065	61,793	(57,229)	59,629	7,650
<b>Totals</b>	<b>\$60,094</b>	<b>\$65,386</b>	<b>(\$58,723)</b>	<b>\$66,757</b>	<b>\$10,847</b>

**Risk Management** The System is exposed to various risks of loss related to torts; theft of or destruction of assets; errors and omissions; injuries to employees; and natural disasters. The System is self-insured for professional liability, employee health and worker's compensation but maintains commercial policies for property and casualty, automobile and aircraft (helicopter and fixed wing) insurance. The System manages certain insurance risks through Select Assurance Captive LLC (Select). For 2020, coverage through Select included professional liability, worker's compensation and medical stop loss. The System also maintains excess coverage for professional liability and employee health claims. For professional liability and worker's compensation, professional actuarial consultants have been retained to determine funding requirements. Amounts funded for professional liability have been placed in an irrevocable self-insurance trust account, which is being administered by a trustee. For the employee health claims, a historical analysis has been performed of incurred but not reported claims to determine the liability at December 31, 2020. Settled claims have not exceeded insurance coverage in any of the past three years.

During the normal course of its operations, the System has become a defendant in various legal actions. In the opinion of legal counsel and the System administration, the disposition of the pending cases will not have a material adverse effect of the financial condition or operations of the System. Losses from asserted claims and from unasserted claims identified under the System's incident reporting systems are recorded based on estimates that incorporate the System's past experience, as well as other considerations including the nature of each claim or incident and relevant trend factors.

The liability for estimated self-insured claims includes estimates of the ultimate costs for both reported claims and incurred but not reported claims for 2020 and 2019 as follows:

*Workers' Compensation*

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2019	\$7,380	\$681	(\$1,586)	\$6,475	\$1,639
2020	6,475	1,107	(1,450)	6,132	1,616

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

*Professional Liability*

	<u>Beginning Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2019	\$43,024	\$5,070	(\$4,255)	\$33,699	\$12,285
2020	33,699	5,220	(1,920)	36,999	11,806

*Employee Health Insurance*

	<u>Beginning Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2019	\$888	\$33,624	(\$32,424)	\$2,088	\$2,088
2020	2,088	39,699	(37,231)	4,556	4,556

The liabilities recorded for worker's compensation and professional liability at December 31, 2020 are undiscounted liabilities.

***Operating Leases***

The System has entered into operating lease agreements for medical and office space, which expire through 2039. Contract terms range between one and fifteen years and contain rent escalation clauses and renewal options for additional periods ranging from one to five years.

Minimum rental commitments under operating leases extending beyond one year at December 31, 2020, are as follows:

2021	\$8,705
2022	8,185
2023	7,916
2024	7,785
2025	6,906
2026-2030	27,849
2031-2035	4,929
2036-2040	<u>2,099</u>
Total	<u>\$74,374</u>

Rent expense totaled \$8,301 in 2020.

***Benefit Plans***

***Pension*** Employee retirement benefits are available for substantially all employees under three separate retirement plans administered by the Ohio Public Employees Retirement System (OPERS). Plan descriptions and actuarial information for the System's defined benefit pension plans are the same as the County's. The Member-Directed plan description is included in the County's note. The defined benefit portion of the Member-Directed plan has the same actuarial information as the Combined plan. The Member-Directed Plan is a defined contribution pension plan in which at retirement members have the option to convert their defined contribution account to a defined benefit annuity (See Note 18).

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

The System's contributions to OPERS for the year ended December 31, 2020 were \$80,925 equal to the statutorily required contributions for each year, made up of \$66,169 for the Traditional Pension Plan, \$3,051 for the Combined Plan, and \$11,705 for the Member-Directed Plan. The contribution to the Member-Directed Plan includes \$8,361 for the defined contribution pension plan and \$3,344 for the defined contribution OPEB plan (RMA).

At December 31, 2020, the System reported a liability of \$654,172 for its proportionate share of the net pension liability related to the Traditional Pension Plan and an asset of \$10,542, for its proportionate share of the net pension asset related to the Combined and Member-Directed Plans. The net pension liability and asset were measured as of December 31, 2019 and the total pension liability/asset used to calculate the net pension liability/asset was determined by an actuarial valuation as of that date. The System's proportion of the net pension liability/asset was based on the System's contributions to the pension plan relative to contributions of all participating employers contributed to the Plan during the measurement period (year ended December 31, 2019). Although the pension liability recognized in accordance with GASB Statement No. 68 meets the definition of a liability in its conceptual framework for accounting standards, in Ohio there is no legal means to enforce the unfunded liability of the pension system as against the public employer, and there are no cash flows associated with the recognition of net pension liabilities, deferrals and expense beyond the requirement to make statutory contributions.

At December 31, 2019, the System's proportion was 3.31 percent for the Traditional Pension Plan, which was an increase of .05 from its proportion measured as of December 31, 2018, and 4.81 percent for the Combined Plan, which was an increase of .09 from its proportion measured as of December 31, 2018, and 13.48 percent for the Member-Directed Plan, which was a decrease of .03 from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the System recognized pension expense for the Traditional Pension Plan of \$115,796, the Combined Plan of \$1,086 and the Member-Directed Plan of \$8,540.

At December 31, 2020, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Traditional Pension Plan	Combined Plan	Member- Directed Plan	Total
<b>Deferred Outflows of Resources</b>				
Differences between Expected and Actual Experience	\$0	\$0	\$1,703	\$1,703
Changes in Assumptions	34,941	1,034	83	36,058
Changes in Proportionate Share of Contributions	12,801	88	0	12,889
System Contributions Subsequent to the Measurement Date	66,241	3,034	74	69,349
<i>Total Deferred Outflows of Resources</i>	<u>\$113,983</u>	<u>\$4,156</u>	<u>\$1,860</u>	<u>\$119,999</u>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

	Traditional Pension Plan	Combined Plan	Member- Directed Plan	Total
<b>Deferred Inflows of Resources</b>				
Differences between Expected and Actual Experience	\$8,271	\$2,355	\$0	\$10,626
Net Difference between Projected and Actual Earnings on Pension Plan Investments	130,493	1,302	160	131,955
Changes in Proportionate Share of Contributions	1,265	441	18	1,724
<i>Total Deferred Inflows of Resources</i>	<u>\$140,029</u>	<u>\$4,098</u>	<u>\$178</u>	<u>\$144,305</u>

At December 31, 2020, the Traditional Pension Plan reported \$66,241, the Combined Plan reported \$3,034, and the Member-Directed Plan reported \$74, as deferred outflows of resources related to pensions resulting from System contributions subsequent to the measurement date and will be recognized as a reduction of the net pension liability (asset) in the subsequent fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31:	Traditional Pension Plan	Combined Plan	Member- Directed Plan
2021	(\$6,073)	(\$700)	\$196
2022	(39,805)	(675)	200
2023	5,404	(312)	240
2024	(51,813)	(788)	178
2025	0	(186)	215
Thereafter	0	(315)	579
Total	<u>(\$92,287)</u>	<u>(\$2,976)</u>	<u>\$1,608</u>

The following table presents the December 31, 2020 net pension liability (asset) calculated using the discount rate of 7.2 percent, and the expected net pension liability (asset) if it were calculated using a discount rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Sensitivity of Net Pension Liability/(Asset) to Changes in the Discount Rate			
Net Pension Liability/(Asset)	1% Decrease 6.2%	Current Discount 7.2%	1% Increase 8.2%
All Plans	\$1,072,610	\$643,630	\$258,749
Traditional Pension Plan	1,078,942	654,172	272,317
Combined Plan	(6,062)	(10,033)	(12,894)
Member-Directed Plan	(270)	(509)	(674)

The Member-Directed Plan is a defined contribution pension plan that allows members at retirement, the option to convert their defined contribution account to a defined benefit annuity. The purchased defined benefit annuities under this plan were immaterial to the System and immaterial from a GASB 68 perspective to the System's financial statements as of December 31, 2020.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

**Post-retirement Benefits** Plan descriptions and actuarial information for the System’s defined benefit post-retirement plans are the same as the County’s (See Note 19).

The System’s contributions for 2020 used to fund post-retirement healthcare benefits was \$3,344, which is included in the System’s contractually required contribution of \$80,925 for the year ended December 31, 2020.

At December 31, 2020, the System reported a liability of \$518,601 for its proportionate share of the OPERS collective net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation performed as of that date. The System’s proportion of the net OPEB liability was based on contributions to the OPEB plan relative to contributions of all participating employers contributed to the Plan during the measurement period (year ended December 31, 2019). Although the liabilities recognized under GASB Statements No. 68 and 75 meet the GASB definition of a liability in its conceptual framework for accounting standards, in Ohio there is no legal means to enforce the underfunded liability of the pension system as against the public employer. Additionally, there are no cash flows associated with the recognition of net pension and net OPEB liabilities, deferrals and expenses beyond the requirement to make statutory contributions.

At December 31, 2019, the System’s proportionate share of the OPERS net OPEB liability was 3.75 percent, an increase of 0.04 from the System’s December 31, 2018 proportionate share of 3.71 percent.

For the year ended December 31, 2020, the System recognized OPEB expense of \$66,853.

At December 31, 2020, the System reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Net Difference between Projected and Actual		
Earnings on OPEB Plan Investments	\$0	\$26,407
Change in Assumptions	82,089	0
Differences between Expected and Actual Experience	14	47,428
Changes in Proportionate Share of Contributions	7,452	293
Total	\$89,555	\$74,128

Net deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ending December 31:	
2021	\$18,899
2022	7,791
2023	21
2024	(11,284)
Total	\$15,427

The following table presents the December 31, 2020 net OPEB liability calculated using the discount rate of 3.16 percent, and the expected net OPEB liability if it were calculated using a discount rate that is 1.0 percent lower or 1.0 percent higher than the current rate.



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Sensitivity of Net OPEB Liability to Changes in the Discount Rate

	1% Decrease 2.16%	Current Discount 3.16%	1% Increase 4.16%
Net OPEB Liability	\$678,673	\$518,601	\$390,436

Changes in the health care cost trend rate may also have a significant impact on the System’s net OPEB liability. The following table presents the December 31, 2020 net OPEB liability calculated using the assumed trend rates, and the expected net OPEB liability if were calculated using a health care cost trend rate that is 1.0 percent lower or 1.0 percent higher than the current rate.

Sensitivity of Net OPEB Liability to Changes in the Health Care Cost Trend Rate

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
Net OPEB Liability	\$503,298	\$518,601	\$533,709

***Restricted Net Position, Expendable and Nonexpendable***

The System has a restricted expendable net position that is restricted by the supplemental trust bond indenture and other external parties for specific purposes. In addition, the System has a restricted nonexpendable net position related to Recovery Resources’ general operations and educational activities. The net position is restricted for the following purposes at December 31, 2020:

Restricted, Debt Service Payments	\$15,452
Restricted, Capital Asset Use	2,250
Restricted, Program Activities	2,710
Restricted, Nonspendable	1,550
<b>Total</b>	<b>\$21,962</b>

***Related Party Transactions***

The MetroHealth Foundation, Inc. (Foundation) and CCH Development Corporation (CCH) are legally separate nonprofit organizations organized for the purpose of providing support to The MetroHealth System and its community. Both the Foundation and CCH are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Foundation’s purpose is to raise charitable funds and receive grants in support of the System’s projects and goals. In 2020, the System received support from the Foundation totaling \$6,321 which is recorded in other revenue and capital grants and gifts on the System’s Statement of Activities. The outstanding receivable from the Foundation was \$776 at December 31, 2020 which is included in other receivables – related party on the System’s Statement of Net Position.

The System provided the Foundation in-kind support totaling \$2,381 in 2020. This support covered the direct expenses of the Development Department and indirect expenses for the use of space and support departments such as information services and environmental services.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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As of December 31, 2020, the fair values of the Foundation's investments were as follows:

Money Market Funds	\$5,345
Pooled Investment Fund	6,067
Mutual Funds	61,386
Common Stock	1
Limited Partnership Interests	<u>98</u>
Total Investments	<u><u>\$72,897</u></u>

The Foundation's net investment income for the year ended December 31, 2020 consisted of the following:

Interest and Dividends	\$1,073
Net Realized and Unrealized Gains (Losses)	6,261
Less: Investment Management Fees	<u>(90)</u>
	<u><u>\$7,244</u></u>

The Foundation has a restricted expendable net position that is restricted by the donors or grantors to a specific time or purpose. The net position is restricted for the following purposes at December 31, 2020:

Programmatic Activities of The MetroHealth System	\$27,755
Time Restrictions	<u>5,446</u>
Total	<u><u>\$33,201</u></u>

The Foundation has restricted, nonexpendable net positions in the amounts of \$19,177 at December 31, 2020 that are restricted in perpetuity, the income from which is expendable to support the programmatic activities of The MetroHealth System.

CCH was formed for the benefit of, and to support the System's community through economic and community development.

Included in other receivables are amounts owed to CCH as follows:

The MetroHealth System	\$400
The MetroHealth Foundation, Inc.	<u>500</u>
Total Other Receivables	<u><u>\$900</u></u>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
For the Year Ended December 31, 2020

The following summarizes changes in the capital assets of CCH for the year ended December 31, 2020:

	Balance 12/31/19	Additions	Reductions	Balance 12/31/20
<b><i>Nondepreciable Capital Assets</i></b>				
Land	\$3,070	\$2,834	\$0	\$5,904
<b><i>Depreciable Capital Assets</i></b>				
Buildings and Fixed Equipment	1,665	0	0	1,665
<b><i>Total Capital Assets</i></b>	<b>4,735</b>	<b>2,834</b>	<b>0</b>	<b>7,569</b>
<b><i>Less Accumulated Depreciation</i></b>				
Buildings and Fixed Equipment	(14)	(166)	0	(180)
<b><i>Capital Assets, Net</i></b>	<b>\$4,721</b>	<b>\$2,668</b>	<b>\$0</b>	<b>\$7,389</b>

Total depreciation and amortization expense related to capital assets for 2020 was \$166.

On December 4, 2019, CCH executed a mortgage loan agreement with KeyBank for \$4,800. The proceeds of the loan were used to finance a capital acquisition and further develop the property which was subsequently leased to the System. The loan is collateralized by the capital acquisition and has a fixed interest rate of 3.13 percent. The loan requires monthly principal and interest payments, is set to mature on December 3, 2029 and is subject to financial covenants. The outstanding loan balance was \$4,320 at December 31, 2020.

Additionally, also included in long-term debt on the Statement of Net Position is the balance of two promissory notes executed with MetroHealth Holdings, LLC totaling \$3,405. The first, in the amount of \$1,355, accrues interest at 2.86 percent with principal and interest payment due June 27, 2023. The second, in the amount of \$1,500, accrues interest at 2.37 percent with principal and interest payment due May 13, 2024. The third, in the amount of \$550, accrues interest at 0.38 percent with principal and interest payment due October 13, 2025. Each of the notes may be prepaid all or in part at any time without penalty. The corresponding notes receivable is included in other assets on the System's Statement of Net Position.

The loan payment requirements for years subsequent to December 31, 2020 are as follows:

	Principal	Interest
2021	\$480	\$128
2022	480	114
2023	1,835	292
2024	1,980	193
2025	1,030	79
2026-2029	1,920	123
<b>Total</b>	<b>\$7,725</b>	<b>\$929</b>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Commitments and Contingencies***

***CMS Recovery Audit Contractor Program*** Congress passed the Medicare Modernization Act in 2003, which among other things established a three-year demonstration of the Medicare Recovery Audit Contractor (RAC) program. The RAC program identified and corrected significant amounts of improper overpayments to providers. In 2006, Congress passed the Tax Relief and Health Care Act of 2006, which authorized the expansion of the RAC program to all 50 states by 2010. The Centers for Medicare and Medicaid Services (CMS) has rolled out this program nationally. The System is subject to review and audit as part of this program. Certain amounts could be identified as overpayments and be subject to repayment. Generally, no provision for repayment is recorded until an audit has determined that repayment is necessary. The System is not aware of any material unrecorded liabilities pertaining to this program.

***Purchase Commitments*** As of December 31, 2020, the System had commitments for various projects totaling approximately \$316,104. Projects with large commitments include \$258,972 for construction of a new hospital and central utility plant, \$23,166 for planning and executive services related to the campus transformation project, \$6,687 for reconfiguration of the Old Brooklyn location into additional clinical space as well as upgraded paralysis treatment technology, \$3,258 to upgrade the automatic medication dispensing platform related to the campus transformation project, \$2,470 to implement a new radiology information system and \$2,023 for transformation activities not taking place at Main Campus. These projects are being funded with Series 2017 Bond project funds and operating funds.

***Regulatory Environment Including Fraud and Abuse Matters*** The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, governmental health care program participation requirements, reimbursement for patient services, and Medicare and Medicaid fraud and abuse. Government activity continues with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the System is in compliance with fraud and abuse, as well as other applicable government laws and regulations. While no regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or asserted at this time.

***Foundation Liquidity and Functional Expenses***

As the Foundation's basis of presentation follows the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958: Financial Statements of Not-for-Profit Organizations, the entity is required to disclose an assessment of liquidity at year end and a summarization of the costs of program and supporting service activities on both a functional and natural classification basis. See the significant accounting policies for further disclosure regarding the inclusion of the Foundation in the reporting entity.

***Liquidity*** The following table reflects the Foundation's financial assets reduced by amounts not available for general expenditures within one year as of December 31, 2020:

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

Financial Assets:	
Cash and Cash Equivalents	\$3,454
Accounts Receivable, Net	5,163
Other Receivables	297
Investments	<u>72,897</u>
Total Financial Assets, at December 31, 2020	<u>81,811</u>
Less those not available for general expenditures within one year:	
Promises to give, restricted by donors, supporting the mission of The MetroHealth System	(3,493)
Original donor-restricted gift, amounts required to be maintained in perpetuity by donor and accumulated investment gains	(27,122)
Less: Earnings to be utilized within one year	625
Funds functioning as endowment funds	(2,379)
Board-designated funds	(3,794)
Less: Board-designated funds expected to be utilized within one year	450
Subject to expenditure for specified purposes	(12,810)
Investments held in annuity reserves	<u>(614)</u>
	<u>(49,137)</u>
Total Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	<u>\$32,674</u>

**Functional Expenses** The following table presents the natural classification detail of expenses by function. Certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy on a square footage basis, as well as salaries, wages and benefits, professional services, and other, which are allocated based on time and effort.

	Grantmaking Program	Management and General	Fundraising	Total
Grants and Other Assistance	\$11,977	\$0	\$0	\$11,977
Salaries, Wages and Benefits	0	398	1,448	1,846
Purchased Services	0	139	497	636
Occupancy and Related Overhead	0	104	410	514
Other	0	89	111	200
<b>Total Expenses</b>	<u>\$11,977</u>	<u>\$730</u>	<u>\$2,466</u>	<u>\$15,173</u>

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Note 32 – Cuyahoga County Convention Facilities Development Corporation**

The component unit financial data report in the financial statements includes

***Description of the Entity***

The Cuyahoga County Convention Facilities Development Corporation, (the Corporation) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Corporation was formed on December 12, 2013 pursuant to Chapter 1702 of the Ohio Revised Code. The Corporation is directed by a nine-member Board of Directors (the Board) comprised of three individuals nominated by the Cuyahoga County Executive, three individuals nominated by the Cuyahoga County Council, two individuals nominated by the joint selection of the Cuyahoga County Executive and the Cuyahoga County Council, and an individual nominated by the joint selection of Destination Cleveland and the Greater Cleveland Partnership. The Board accepts or rejects these nominations. The Corporation promotes the common good and general welfare of residents of Cuyahoga County by enhancing the creation of new employment opportunities and supporting economic growth by overseeing the management of the Cleveland Convention Center and Global Center for Health Innovation.

The Corporation is a discretely presented component unit of Cuyahoga County's Comprehensive Annual Financial Report, in accordance with the provisions of Governmental Accounting Standards Board Statement No. 14. The Corporation's management believes the accompanying financial statements include all activities over which the Corporation is financially accountable.

***Summary of Significant Accounting Policies***

The financial statements of the Corporation have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The Corporation's more significant accounting policies are described below.

***Basis of Presentation***

The Corporation's basic financial statements consist of a statement of net position, a statement of revenues, expenses and changes in net position, and a statement of cash flows.

The Corporation uses single enterprise fund accounting 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. Enterprise accounting focuses on the determination of operating income, change in net position, financial position, and cash flows. Enterprise accounting may be used to account for any activity for which a fee is charged to external users for goods or services.

***Measurement Focus***

The enterprise fund is accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the Corporation are included on the statement of net position. The statement of changes in net position presents increases (i.e., revenues) and decreases (i.e., expenses) in total net position. The statement of cash flows provides information about how the Corporation finances and meets the cash flow needs of its enterprise activity.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***Basis of Accounting***

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. The Corporation's financial statements are prepared using the accrual basis of accounting. On the accrual basis, revenue is recorded on exchange transactions when the exchange takes place. Nonexchange transactions, in which the Corporation receives value without directly giving equal value in return, include capital contributions. Expenses are recognized at the time they are incurred.

***Unearned Revenue*** Unearned revenue represents amounts under the accrual basis of accounting for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet been met because such amounts have not yet been earned. For the Corporation, revenue received as of December 31, 2020, for 2021 services, has been recorded as unearned.

***Cash and Cash Equivalents*** To improve cash management, cash received by the Corporation is pooled. Individual fund integrity is maintained through the Corporation's records. The Corporation had no investments during the year or at the end of the year.

The Corporation has segregated bank accounts for monies held for various capital reserves. These accounts are presented as "cash in segregated capital accounts".

Investments with an original maturity of three months or less at the time of purchase are presented on the financial statements as cash equivalents.

***Prepays*** Payments made to vendors for services that will benefit periods beyond the current year, are recorded as prepaid items using the consumption method by recording a current asset for the period amount at the time of purchase and reflecting the expenditure/expense in the year in which the services are consumed.

***Capital Assets*** Capitalized assets utilized by the Corporation are reported on the statement of net position. All capital assets are capitalized at cost and updated for additions and retirements during the year. Donated capital assets are recorded at their acquisition values as of the date received. The Corporation maintains a capitalization threshold of two thousand five hundred dollars. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets are depreciated except for construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings and Improvements	15 years
Furniture and Fixtures	10 years
Equipment	5 years

***Accrued Liabilities and Long-Term Obligations*** All payables, accrued liabilities and long-term obligations are reported in the financial statements.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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**Operating Revenues and Expenses** Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the Corporation, these revenues are for event income and certain payments from Cuyahoga County. Operating expenses are necessary costs incurred to provide the goods or services that are the primary activity of the Corporation. All revenues and expenses not meeting these definitions are reported as non-operating.

**Estimates** The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

**Net Position** Net position represents the difference between assets and liabilities. Net investment in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net position is reported as restricted when there are limitations imposed on its use or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. The Corporation applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available.

**Deposits**

**Custodial Credit Risk** Custodial credit risk for deposits is the risk that in the event of bank failure, the Corporation will not be able to recover deposits or collateral securities that are in the possession of an outside party. At December 31, 2020, \$15,336,271 of the Corporation’s bank balance of \$15,836,271 was uncollateralized and uninsured. Although the securities were held by the pledging financial institutions’ trust departments and all statutory requirements for the deposit of money had been followed, noncompliance with the Federal requirements could potentially subject the Corporation to a successful claim by the FDIC.

The Corporation has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the Corporation or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

**Receivables**

Receivables at December 31, 2020, consisted of accounts (special event rental space) and intergovernmental and a lease receivable from Cuyahoga County. Most receivables, except the lease receivable, are expected to be collected within one year. Intergovernmental receivables in the amount of \$1,235,063 represents reimbursement from the County for COVID related expenditures. A portion of the accounts receivable includes an amount the Corporation will not collect within one year.

	Accounts Receivable	Estimated Uncollectible	Net Receivable
Allowance for Doubtful Accounts	\$777,901	\$25,059	\$752,842



**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

The County entered into a lease agreement with the Corporation for the Facility. During 2014, the Corporation assumed the lease receivable in the amount \$360,272,155 from Merchandise Mart Properties, Inc. This lease meets the definition of a capital lease under GASB 62. The County will make monthly lease payments through 2027. As of December 31, 2020, the lease receivable is \$206,736,711.

The annual lease requirements are as follows:

Year	Principal	Interest
2021	\$26,516,168	\$9,483,832
2022	27,837,068	8,162,932
2023	29,223,768	6,776,232
2024	30,679,546	5,320,454
2025	32,207,844	3,792,156
2026-2027	60,272,317	2,727,683
Total	\$206,736,711	\$36,263,289

***Capital Assets***

Capital asset activity for the fiscal year ended December 31, 2020, was as follows:

	Balance 12/31/2019	Additions	Deductions	Balance 12/31/2020
Capital Assets not being depreciated:				
Construction in Progress	\$573,206	\$2,253,650	(\$981,635)	\$1,845,221
Capital Assets being depreciated:				
Building and Improvements	6,121,536	1,008,813	0	7,130,349
Furniture and Fixtures	955,392	462,307	0	1,417,699
Equipment	1,122,302	721,923	0	1,844,225
Total Capital Assets being depreciated	8,199,230	2,193,043	0	10,392,273
Less Accumulated Depreciation				
Building and Improvements	(689,348)	(440,032)	0	(1,129,380)
Furniture and Fixtures	(343,057)	(177,426)	0	(520,483)
Equipment	(453,074)	(302,979)	0	(756,053)
Total Accumulated Depreciation	(1,485,479)	(920,437)	0	(2,405,916)
Total Capital Assets being Depreciated, net	6,713,751	1,272,606	0	7,986,357
Total Capital Assets, net	\$7,286,957	\$3,526,256	(\$981,635)	\$9,831,578

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

***Long-Term Obligations***

	Outstanding 12/31/2019	Additions	Reductions	Outstanding 12/31/2020	Amount Due in One Year
Loans from Direct Borrowings					
2014 County	\$231,994,658	\$0	\$25,257,947	\$206,736,711	\$26,516,168
2013 Levy	25,147	0	25,147	0	0
2018 Levy	2,250,005	0	173,043	2,076,962	203,738
Total Loans from Direct Borrowings	<u>\$234,269,810</u>	<u>\$0</u>	<u>\$25,456,137</u>	<u>\$208,813,673</u>	<u>\$26,719,906</u>

The annual requirements to retire the loans payable are as follows:

Year	<i>From Direct Borrowings</i>		
	County		Levy
	Principal	Interest	Principal
2021	\$26,516,168	\$9,483,832	\$203,738
2022	27,837,068	8,162,932	203,737
2023	29,223,768	6,776,232	203,737
2024	30,679,546	5,320,454	203,737
2025	32,207,844	3,792,156	203,737
2026-2027	60,272,317	2,727,683	353,276
Total	<u>\$206,736,711</u>	<u>\$36,263,289</u>	<u>\$1,371,962</u>

During 2014, the Corporation assumed a loan payable in the amount \$360,272,155 from Merchandise Mart Properties, Inc. The loan has an interest rate of 4.87 percent.

During 2013, the Corporation signed a Services Agreement (the Agreement) with Levy Premium Food Service Limited Partnership (Levy) in the amount of \$700,000 to be used towards the 2013 Au Bon Pain build-out costs. The repayment is on a straight-line basis, without interest, over seven years with a final maturity in 2020.

During 2018, the Corporation signed an amendment to their Agreement with Levy in the amount of \$1,545,005 to be used towards the relocation of the current Au Bon Pain and build-out of a Starbucks. The repayment is on a straight-line basis, without interest, over seven years starting in 2020 with a final maturity in 2027.

During 2018, the Corporation signed another amendment to the Agreement with Levy in the amount of \$705,000 for a capital loan to also be used towards the relocation of Au Bon Pain and build-out of a Starbucks. There is no repayment schedule for the \$705,000 capital loan. Upon termination of the Agreement, for any reason, including without limitation expiration of the Agreement, the Corporation shall immediately pay back Levy the full amount of the capital loan, in addition to any amounts owed on the \$1,371,962, as a pre-condition to the effectiveness of the termination.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

In the event that, for any reason, this Agreement is terminated, the Corporation hereby agrees, as a condition precedent to such termination (except in the case of Levy’s bankruptcy or termination due to a Corporate Fraud Scheme (as hereafter defined)), to pay Levy, in a single lump sum payment, all amounts owed to Levy, including without limitation, (a) the unamortized value of the pre-opening costs and the Au Bon Pain build-out costs on an annual straight line basis, without interest, over each year of the initial term of the Agreement (with no amortization for partial term years), (b) the unamortized value of the 2017 build-out costs on an annual straight line basis, without interest, over each year of the renewal term of the Agreement (with no amortization for partial term years), (c) any other amounts owed to Levy, and (d) an amount equal to the cost incurred by Levy for all products on hand at the facility that are not reasonably usable by Levy elsewhere. “Corporate Fraud Scheme” means an intentional and fraudulent scheme by Levy or any of its employees or agents against the Corporation that has a material adverse impact on the operations of the facility and that has not been cured by Levy.

***Benefit and Postemployment Plan***

The employees of the Corporation are eligible to participate in a Simplified Employee Pension (SEP) plan as provided for under Internal Revenue Code section 408k. The Corporation makes a discretionary employer contribution for each employee participating in the plan.

***Operating Lease Obligations***

On December 27, 2013, the County entered into a sublease and operation agreement with the Cuyahoga County Convention Facilities and Development Corporation (the Corporation). The Corporation is to operate the Facility solely as a convention center and medical or health industry showroom/office/educational facility and any legally permitted activities that are reasonably associated therewith, including without limitation trade and consumer shows, including setting the rates. This operating lease expires in 2027.

***Risk Management***

Workers’ compensation coverage is provided by the State of Ohio. The Corporation 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.

During the year, the Corporation contracted with various vendors for the following types of insurance:

<u>Company</u>	<u>Type of Coverage</u>	<u>Coverage</u>	<u>Deductible</u>
Berkshire Hathaway Speciality Insurance Company	General Liability:		
	Each Occurrence	\$1,000,000	\$0
	Personal Injury	1,000,000	0
	General Aggregate	3,000,000	0
	Liquor Liability	1,000,000	0
Federal Insurance Company	Employment Practices	1,000,000	500,000
National Union Fire Insurance Company	Professional Liability	2,000,000	150,000
North River Insurance Company	Automobile Liability	1,000,000	1,000
Berkshire Hathaway Homestate Insurance Company	Umbrella Liability	25,000,000	0
	Employer Liability	1,000,000	0
Federal Insurance Company	Crime	5,000,000	100,000

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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Settled claims have not exceeded this commercial coverage in any of the past three years and there was no significant reduction in coverage from the prior year.

The Corporation participates in the Cuyahoga County self-insurance program to provide medical, prescription, dental, and vision insurances for employees. The Corporation pays a monthly premium averaging \$1,500.

***Related Party Transactions***

During 2020, the Corporation received \$36,000,000 in capital lease payments and \$5,400,000 as required by various lease agreements from Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the lease agreements. The \$5,400,000 base rental payment is reflected as other operating revenue on the Statement of Revenues, Expenses and Changes in Net Position.

During 2020, the Corporation paid \$36,000,000 in loan repayments to Cuyahoga County as required by the loan agreements. The Corporation paid \$25,257,947 towards loan principal reduction during 2020 leaving a remaining balance of \$206,736,711 as of December 31, 2020. In accordance with the Corporation's Amended and Restated Sublease and Operating Agreement with the County, the Corporation is required to calculate an annual surplus and remit that surplus to the County. At December 31, 2020, the calculated surplus was \$0.

During 2020, the Cuyahoga County Convention Facilities Development Corporation paid \$18,148 for participation in the County's self-insurance program.

During 2020, the Corporation received \$1,289,497 from Cuyahoga County on behalf of the Cuyahoga County Common Pleas Courts for use of space at the Convention Center. As of December 31, 2020, the Corporation recognized \$1,169,555 as charges for services and \$119,942 as unearned revenue on the financial statements.

***Capital Funding and Reserves***

The Corporation adopted a capital funding and reserve requirement policy earmarking certain Corporation cash balances for capital repairs, improvements and equipment as follows:

<u>Capital Project Descriptions</u>	<u>Amount</u>
Capital Repair/Replacement	\$8,819,849
Capital Improvements	1,363,894
Food Service Equipment	735,321
Capital Equipment	<u>15,557</u>
Total	<u><u>\$10,934,621</u></u>

***Litigation*** The Corporation is a party to legal proceedings. The Corporation is of the opinion that the ultimate disposition of claims will not have a material effect, if any, on the financial condition of the Corporation.

**Cuyahoga County, Ohio**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2020*

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***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 Corporation. The Corporation's investment portfolio fluctuates with market conditions, and due to market volatility, the amount of gains or losses that will be realized in subsequent periods, if any, cannot be determined. In addition, the impact on the Corporation's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2020, the Corporation received \$2,067,611 in on-behalf monies from Cuyahoga County. These monies were determined to be provided to the Corporation as a beneficiary, in accordance with Treasury FAQ and not as a subrecipient. These amounts are reflected as operating grants and contributions on the statement of activities.

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## **Required Supplementary Information**

**Cuyahoga County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the*  
*Net Pension Liability*  
*Ohio Public Employees Retirement System - Traditional Plan*  
*Last Seven Years (1)*

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	2.88118726%	2.90868606%	2.87702030%	2.88524250%
County's Proportionate Share of the Net Pension Liability	\$569,486,207	\$796,630,141	\$451,348,708	\$655,189,507
County's Covered Payroll	\$400,845,611	\$388,636,042	\$376,235,335	\$369,014,345
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	142.07%	204.98%	119.96%	177.55%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	82.17%	74.70%	84.66%	77.25%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2014 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information



2016	2015	2014
2.95208830%	2.91687298%	2.91687298%
\$511,338,907	\$351,807,480	\$343,861,322
\$363,357,034	\$353,958,294	\$347,925,638
140.73%	99.39%	98.83%
81.08%	86.45%	86.36%

**Cuyahoga County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the*  
*Net Pension Asset*  
*Ohio Public Employees Retirement System - Combined Plan*  
*Last Three Years (1)*

	2020	2019	2018
County's Proportion of the Net Pension Asset	3.00598046%	2.98767406%	2.83732344%
County's Proportionate Share of the Net Pension Asset	\$6,268,193	\$3,340,891	\$3,862,515
County's Covered Payroll	\$13,378,157	\$12,767,429	\$11,608,438
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	-46.85%	-26.17%	-33.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	145.28%	126.64%	137.28%

(1) Amounts for the combined plan are not presented prior to 2018 as the County's participation in this plan was considered immaterial in previous years.

Amounts presented for each year were determined as of the County's measurement date which is the prior year end.

See accompanying notes to the required supplementary information

**Cuyahoga County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the*  
*Net OPEB Liability*  
*Ohio Public Employees Retirement System - OPEB Plan*  
*Last Four Years (1)*

	2020	2019	2018	2017
County's Proportion of the Net OPEB Liability	2.84394628%	2.87303366%	2.83956960%	2.84477340%
County's Proportionate Share of the Net OPEB Liability	\$392,822,866	\$374,575,769	\$308,356,342	\$287,331,776
County's Covered Payroll	\$425,157,368	\$412,676,571	\$398,482,148	\$389,444,270
County's Proportionate Share of the Net OPEB Liability as a Percentage of its Covered Payroll	92.39%	90.77%	77.38%	73.78%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	47.80%	46.33%	54.14%	54.04%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2017 is not available. An additional column will be added each year.

Amounts presented for each year were determined as of the County's measurement date, which is the prior year end.

See accompanying notes to the required supplementary information

**Cuyahoga County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the*  
*Net Pension Liability*  
*State Teachers Retirement System of Ohio*  
*Last Eight Fiscal Years (1)*

	2020	2019	2018	2017
County's Proportion of the Net Pension Liability	0.02229043%	0.02863707%	0.03343374%	0.04048385%
County's Proportionate Share of the Net Pension Liability	\$5,393,492	\$6,332,916	\$7,351,329	\$9,617,025
County's Covered Payroll	\$2,690,107	\$3,362,100	\$3,800,850	\$4,450,700
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	200.49%	188.36%	193.41%	216.08%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	75.50%	77.40%	77.30%	75.30%

(1) Although this schedule is intended to reflect information for ten years, information prior to 2013 is not available. An additional column will be added each year.

\*Amounts presented for each fiscal year were determined as of June 30th.

See accompanying notes to the required supplementary information

2016	2015	2014	2013
0.04337093%	0.05189344%	0.06620823%	0.06620823%
\$14,517,556	\$14,341,829	\$16,104,131	\$19,183,138
\$4,563,457	\$5,414,214	\$7,285,008	\$9,006,103
318.13%	264.89%	221.06%	213.00%
66.80%	72.10%	74.70%	69.30%

**Cuyahoga County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Proportionate Share of the*  
*Net OPEB Asset/Liability*  
*State Teachers Retirement System of Ohio*  
*Last Four Fiscal Years (1)*

	2020	2019	2018	2017
County's Proportion of the Net OPEB (Asset)/Liability	0.02229043%	0.02863707%	0.03343374%	0.04048385%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$391,753)	(\$474,300)	(\$537,246)	\$1,579,531
County's Covered Payroll	\$2,690,107	\$3,362,100	\$3,800,850	\$4,450,700
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-14.56%	-14.11%	-14.13%	35.49%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	182.10%	174.70%	176.00%	47.10%

(1) Information prior to 2017 is not available.

\*Amounts presented for each fiscal year were determined as of June 30th.

See accompanying notes to the required supplementary information

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**Cuyahoga County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions*  
*Ohio Public Employees Retirement System*  
*Last Eight Years (1)*

	2020	2019	2018	2017
<b>Net Pension Liability - Traditional Plan</b>				
Contractually Required Contribution	\$54,576,457	\$56,748,004	\$54,978,322	\$49,435,826
Contributions in Relation to the Contractually Required Contribution	(54,576,457)	(56,748,004)	(54,978,322)	(49,435,826)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$385,304,847	\$400,845,611	\$388,636,042	\$376,235,335
Pension Contributions as a Percentage of Covered Payroll	<u>14.16%</u>	<u>14.16%</u>	<u>14.15%</u>	<u>13.14%</u>
<b>Net Pension Asset - Combined Plan</b>				
Contractually Required Contribution	\$1,766,741	\$1,872,942	\$1,787,440	\$1,509,097
Contributions in Relation to the Contractually Required Contribution	(1,766,741)	(1,872,942)	(1,787,440)	(1,509,097)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$12,619,579	\$13,378,157	\$12,767,429	\$11,608,438
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>13.00%</u>
<b>Net OPEB Liability - OPEB Plan (2)</b>				
Contractually Required Contribution	\$404,974	\$437,344	\$450,924	\$4,304,781
Contributions in Relation to the Contractually Required Contribution	(404,974)	(437,344)	(450,924)	(4,304,781)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$408,048,776	\$425,157,368	\$412,676,571	\$398,482,148
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>0.10%</u>	<u>0.11%</u>	<u>1.08%</u>

(1) Information prior to 2013 is not available for the Traditional and Combined plans.

(2) Information prior to 2016 is not available for the OPEB plan.

(3) The OPEB plan includes the members from the traditional plan, the combined plan and the member directed plan. The member directed pension plan is immaterial; therefore, the pension side is not included above.

See accompanying notes to the required supplementary information



2016	2015	2014	2013
\$44,784,206	\$44,111,406	\$42,938,390	\$45,669,229
(44,784,206)	(44,111,406)	(42,938,390)	(45,669,229)
\$0	\$0	\$0	\$0
\$369,014,345	\$363,357,034	\$353,958,294	\$347,925,638
12.14%	12.14%	12.13%	13.13%
\$1,328,064	\$1,248,145	\$1,100,701	\$1,117,649
(1,328,064)	(1,248,145)	(1,100,701)	(1,117,649)
\$0	\$0	\$0	\$0
\$11,067,200	\$10,401,208	\$9,172,508	\$8,597,300
12.00%	12.00%	12.00%	13.00%
\$7,976,140			
(7,976,140)			
\$0			
\$389,444,270			
2.05%			

**Cuyahoga County, Ohio**  
*Required Supplementary Information*  
*Schedule of the County's Contributions*  
*State Teachers Retirement System of Ohio*  
*Last Ten Years*

	2020	2019	2018	2017
<b>Net Pension Liability</b>				
Contractually Required Contribution	\$354,815	\$416,281	\$503,162	\$595,593
Contributions in Relation to the Contractually Required Contribution	<u>(354,815)</u>	<u>(416,281)</u>	<u>(503,162)</u>	<u>(595,593)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$2,534,393	\$2,973,436	\$3,594,014	\$4,254,236
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
<b>Net OPEB Liability</b>				
Contractually Required Contribution	\$0	\$0	\$0	\$0
Contributions in Relation to the Contractually Required Contribution	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
OPEB Contributions as a Percentage of Covered Payroll	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>	<u>0.00%</u>
Total Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

(1) The County's covered payroll is the same for Pension and OPEB.

See accompanying notes to the required supplementary information

2016	2015	2014	2013	2012	2011
\$590,927	\$677,296	\$828,045	\$1,270,358	\$1,227,072	\$1,332,865
<u>(590,927)</u>	<u>(677,296)</u>	<u>(828,045)</u>	<u>(1,270,358)</u>	<u>(1,227,072)</u>	<u>(1,332,865)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
\$4,220,907	\$4,837,829	\$6,120,027	\$9,771,985	\$9,439,015	\$10,252,808
<u>14.00%</u>	<u>14.00%</u>	<u>13.53%</u>	<u>13.00%</u>	<u>13.00%</u>	<u>13.00%</u>
\$0	\$0	\$28,759	\$97,720	\$94,390	\$102,528
<u>0</u>	<u>0</u>	<u>(28,759)</u>	<u>(97,720)</u>	<u>(94,390)</u>	<u>(102,528)</u>
<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<u>0.00%</u>	<u>0.00%</u>	<u>0.47%</u>	<u>1.00%</u>	<u>1.00%</u>	<u>1.00%</u>
<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>

**Cuyahoga County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2020*

**Changes in Assumptions – OPERS Pension– Traditional Plan**

Amounts reported beginning in 2019 incorporate changes in assumptions used by OPERS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in prior years are presented below:

	2019	2018 and 2017	2016 and prior
Wage Inflation	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 10.75 percent including wage inflation	4.25 to 10.05 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3 percent, simple	3 percent, simple	3 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	7.2 percent	7.5 percent	8 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related COLA or Ad Hoc COLA for Post-January 7, 2013 Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2020	1.4 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.0 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.0 percent, simple through 2018 then 2.80 percent, simple

Amounts reported beginning in 2017 use mortality rates based on the RP-2014 Healthy Annuitant mortality table. For males, Healthy Annuitant Mortality tables were used, adjusted for mortality improvement back to the observation period base of 2006 and then established the base year as 2015. For females, Healthy Annuitant Mortality tables were used, adjusted for mortality improvements back to the observation period base year of 2006 and then established the base year as 2010. The mortality rates used in evaluating disability allowances were based on the RP-2014 Disabled mortality tables, adjusted for mortality improvement back to the observation base year of 2006 and then established the base year as 2015 for males and 2010 for females. Mortality rates for a particular calendar year for both healthy and disabled retiree mortality tables are determined by applying the MP-2015 mortality improvement scale to the above described tables.

Amounts reported for 2016 and prior use mortality rates based on the RP-2000 Mortality Table projected 20 years using Projection Scale AA. For males, 105 percent of the combined healthy male mortality rates were used. For females, 100 percent of the combined healthy female mortality rates were used. The mortality rates used in evaluating disability allowances were based on the RP-2000 mortality table with no projections. For males 120 percent of the disabled female mortality rates were used set forward two years. For females, 100 percent of the disabled female mortality rates were used.

**Changes in Assumptions – OPERS Pension – Combined Plan**

For 2020, the Combined Plan had the same change in COLA or Ad Hoc COLA for Post-January 2, 2013 retirees as the Traditional Plan. For 2019, the investment rate of return changed from 7.5 percent to 7.2 percent.

**Cuyahoga County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2020*

**Changes in Assumptions – STRS Pension**

Amounts reported beginning in 2017 incorporate changes in assumptions and changes in benefit terms used by STRS in calculating the total pension liability in the latest actuarial valuation. These new assumptions compared with those used in 2016 and prior are presented below:

	2017	2016 and Prior
Inflation	2.50 percent	2.75 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.25 percent at age 20 to 2.75 percent at age 70
Investment Rate of Return	7.45 percent, net of investment expenses, including inflation	7.75 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3.5 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	2 percent simple applied as follows: for members retiring before August 1, 2013, 2 percent per year; for members retiring August 1, 2013, or later, 2 percent COLA commences on fifth anniversary of retirement date.

Beginning in 2017, post-retirement mortality rates for healthy retirees are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. Post-retirement disabled mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016. Pre-retirement mortality rates are based on RP-2014 Employee Mortality Table, projected forward generationally using mortality improvement scale MP-2016.

For 2016 and prior actuarial valuation, mortality rates were based on the RP-2000 Combined Mortality Table (Projection 2022—Scale AA) for Males and Females. Males’ ages are set-back two years through age 89 and no set-back for age 90 and above. Females younger than age 80 are set back four years, one year set back from age 80 through 89, and no set back from age 90 and above.

**Cuyahoga County, Ohio**  
*Notes to the Required Supplementary Information*  
*For the Year Ended December 31, 2020*

**Changes in Assumptions – OPERS OPEB**

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2020	10.5 percent, initial 3.5 percent, ultimate in 2030
2019	10.0 percent, initial 3.25 percent, ultimate in 2029
2018	7.5 percent, initial 3.25 percent, ultimate in 2028

**Changes in Assumptions – STRS OPEB**

For 2018, the discount rate was increased from the blended rate of 4.13 percent to the long-term expected rate of return of 7.45.

**Changes in Benefit Terms – STRS OPEB**

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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## **Combining and Individual Fund Statements and Schedules**



## Combining Statements – Nonmajor Governmental Funds

### *Nonmajor Special Revenue Funds*

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

***Motor Vehicle Gas Tax*** – To account for and report revenue derived from the motor vehicle gasoline taxes. Expenditures in this special revenue fund are restricted by State law to County road and bridge maintenance and construction.

***Real Estate Assessment*** – To account for and report restricted State mandated County-wide real estate reappraisals funded by charges to the political subdivisions located within the County.

***Alcohol, Drug and Mental Health Board*** – To account for and report a County-wide property tax levy as well as grants from Federal, State and County governments restricted for various mental health programs and aid to individuals seeking alcohol and drug services through effective oversight, coordination and planning activities.

***Cuyahoga Support Enforcement*** – To account for and report property taxes and Federal, State, and local revenues which are restricted to administering the County Bureau of Support.

***Delinquent Real Estate Assessment*** – To account for and report five percent of all certified delinquent real estate taxes and assessments restricted to collecting on delinquent accounts.

***County Land Reutilization*** – To account for and report delinquent property tax penalties received under Ohio Revised Code Section 321.263 restricted to purchasing and revitalizing abandoned and condemned homes.

***Court*** – To account for and report court costs restricted to special court projects, specific supplies, and to the rehabilitation of juvenile convicted offenders.

***Solid Waste*** – To account for and report user fees restricted to financial operations of the County's solid waste removal activities within the County.

***Community Development*** – To account for and report federal grant revenues which are restricted to the administration of the Community Development Block Grant program and for initial loans made by the County to local businesses and the subsequent repayment of these loans.

***Other Community Development*** – To account for and report smaller projects operated by the County which are restricted for community improvement purposes and subsidized in part by local, state and federal monies, as well as miscellaneous sources.

***Treatment Alternatives for Safer Communities*** – To account for and report property taxes and grant monies which are restricted to be used for adult treatment services.

***Victim Assistance*** – To account for and report property taxes and grant monies which are restricted to the assistance of crime victims and which provides awareness of help that is available to the victims and their families.

***Youth Services*** – To account for and report restricted grant monies received from the State Department of Youth Services and used for placement of children, a juvenile delinquency diversion program, juvenile delinquency prevention and other related activities.

***Other Judicial*** – To account for and report grant monies which are restricted to various judicial services. These services include the Forensic Science Lab, the Law Library Board, the Felony Drug Court and the Community Based Correctional Facilities.

(continued)

## Combining Statements – Nonmajor Governmental Funds (continued)

### *Nonmajor Special Revenue Funds – continued*

***Other Legislative and Executive*** – To account for and report various revenue which are restricted for various legislative and executive services. The Tax Certificate Administration, Mortgage Foreclosure Prevention, and LEAN Ohio programs are some of the services provided.

***Other Health and Safety*** – To account for and report a property taxes and grant monies which are restricted for various health and safety programs. These projects include the Dog and Kennel program, Ohio Fatherhood Initiative Grant, Mental Health Services and Wireless 9-1-1 Government Assistance.

***Other Public Works*** – To account for and report grant monies which are restricted to various public works. Projects include the Towpath-ODNR project.

***Other Social Services*** – To account for and report property taxes and grant monies which are restricted to various social service programs. Included are such projects as the Invest in Children Initiatives, Veterans Services and Early Childhood Programs.

***Litter Prevention and Recycling*** – To account for and report grant monies restricted for the County-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources.

***Sports Facilities Enhancement*** – To account for and report the distribution of excise tax bond proceeds to the major privately owned sports facilities restricted for enhancements to those facilities.

***Convention Center*** – To account for and report proceeds from the convention center naming rights which are shared with the City of Cleveland and restricted for maintenance of the convention center and Global Center for Health Innovation.

***Convention Center Hotel*** – To account for and report debt monies restricted for the operation of the convention center hotel. The fund did not have any budgetary activity in 2020; therefore, budgetary information is not provided.

***Arena Renovation*** – To account for and report the distribution of sales tax revenue bond proceeds to the privately owned sports arena. The proceeds are restricted for enhancements to this facility. The fund did not have any budgetary activity in 2020; therefore, budgetary information is not provided.

***Hotel/Lodging Tax*** – To account for and report revenue derived from an excise tax on lodging of transient guests within the County. The revenue is levied by the authority of State law and Cuyahoga County voters and the same restricts the purposes for which the tax is to be distributed to Destination Cleveland and can be used for some capital improvements within the County.

***Opioid Mitigation*** – To account for and report funds received as part of any action related to opioid litigation restricted for opioid healthcare programs.

***Alcohol, Drug and Mental Health Board Grants*** – To account for and report grants from Federal and State governments restricted for various mental health programs and aid to individuals seeking alcohol and drug services through effective oversight, coordination and planning activities. This fund is combined with the Alcohol, Drug and Mental Health Board special revenue fund for GAAP reporting purposes.

### *Nonmajor Debt Service Fund*

***Debt Service*** – To account for and report financial resources that are restricted to expenditure for principal and interest.

(continued)

## **Combining Statements – Nonmajor Governmental Funds (continued)**

### ***Nonmajor Capital Projects Funds***

Capital Projects Funds are used to account for and report financial resources that are restricted, committed or assigned to expenditure for capital outlays including the acquisition or construction of major capital facilities and other capital assets, other than those financed by proprietary funds. Following is a description of the County's nonmajor capital projects funds:

***Capital Projects*** – To account for and report grant monies and other revenues restricted for major capital improvement expenditures.

***Road Capital Projects*** – To account for and report grant monies and other revenues restricted to constructing or improving County roads and bridges.

***Convention Center Hotel Construction*** – To account for and report debt proceeds restricted for the construction of the convention center hotel.

**Cuyahoga County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Governmental Funds*  
*December 31, 2020*

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$358,136,388	\$2,267,945	\$16,103,168	\$376,507,501
Cash and Cash Equivalents In Segregated Accounts	3,941,431	0	2,706,375	6,647,806
Accrued Interest Receivable	95,733	0	0	95,733
Accounts Receivable	1,749,772	204,520	0	1,954,292
Intergovernmental Receivable	15,951,497	1,368,574	8,918,124	26,238,195
Sales Taxes Receivable	0	2,854,335	0	2,854,335
Property Taxes Receivable	61,915,706	14,324,678	0	76,240,384
Loans Receivable	70,016,010	22,479,302	0	92,495,312
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	34,630,319	15,778,748	1,138,367	51,547,434
<i>Total Assets</i>	<u>\$546,436,856</u>	<u>\$59,278,102</u>	<u>\$28,866,034</u>	<u>\$634,580,992</u>
<b>Liabilities</b>				
Accounts Payable	\$7,071,503	\$6,750	\$129,902	\$7,208,155
Accrued Wages	1,209,974	0	28,988	1,238,962
Contracts Payable	1,945,686	0	1,783,254	3,728,940
Retainage Payable	0	0	2,706,375	2,706,375
Intergovernmental Payable	3,413,144	0	15,165	3,428,309
Interfund Payable	2,042,280	0	0	2,042,280
Employee Withholdings Payable	743,602	0	17,815	761,417
<i>Total Liabilities</i>	<u>16,426,189</u>	<u>6,750</u>	<u>4,681,499</u>	<u>21,114,438</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	55,308,975	12,263,936	0	67,572,911
Unavailable Revenue	14,107,590	2,769,316	292,459	17,169,365
<i>Total Deferred Inflows of Resources</i>	<u>69,416,565</u>	<u>15,033,252</u>	<u>292,459</u>	<u>84,742,276</u>
<b>Fund Balances</b>				
Restricted	462,323,842	44,238,100	23,892,076	530,454,018
Unassigned (Deficit)	(1,729,740)	0	0	(1,729,740)
<i>Total Fund Balances</i>	<u>460,594,102</u>	<u>44,238,100</u>	<u>23,892,076</u>	<u>528,724,278</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$546,436,856</u>	<u>\$59,278,102</u>	<u>\$28,866,034</u>	<u>\$634,580,992</u>

**Cuyahoga County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Governmental Funds*  
*For the Year Ended December 31, 2020*

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>				
Property Taxes	\$47,790,457	\$14,560,863	\$0	\$62,351,320
Sales Tax	0	13,337,003	0	13,337,003
Hotel/Lodging Taxes	13,251,943	1,704,520	0	14,956,463
Excise Tax	9,130,362	5,335,102	0	14,465,464
Payments in Lieu of Taxes	168,852	762,200	0	931,052
Charges for Services	38,389,069	0	700	38,389,769
Licenses and Permits	1,942,270	0	0	1,942,270
Fines and Forfeitures	2,668,594	0	0	2,668,594
Intergovernmental	128,495,468	1,789,563	29,080,352	159,365,383
Interest	1,964,692	132,867	5,982	2,103,541
Rentals and Royalties	5,456,764	0	0	5,456,764
Contributions and Donations	2,226,516	1,052,979	0	3,279,495
Other	2,579,907	11,004,131	0	13,584,038
<i>Total Revenues</i>	<u>254,064,894</u>	<u>49,679,228</u>	<u>29,087,034</u>	<u>332,831,156</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive	34,302,304	1,669,457	0	35,971,761
Judicial	69,832,528	0	0	69,832,528
Public Works	26,024,347	0	0	26,024,347
Health and Safety	84,137,174	0	0	84,137,174
Social Services	3,109,160	0	0	3,109,160
Community Development	36,563,322	0	256,067	36,819,389
Capital Outlay	0	0	46,200,183	46,200,183
Debt Service:				
Principal Retirement	1,374,908	70,005,000	0	71,379,908
Interest and Fiscal Charges	174,544	38,404,267	0	38,578,811
Issuance Costs	301,897	0	612,208	914,105
Payment to Refunded Bond Escrow Agent	0	11,919,608	0	11,919,608
<i>Total Expenditures</i>	<u>255,820,184</u>	<u>121,998,332</u>	<u>47,068,458</u>	<u>424,886,974</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,755,290)</u>	<u>(72,319,104)</u>	<u>(17,981,424)</u>	<u>(92,055,818)</u>
<b>Other Financing Sources (Uses)</b>				
Revenue Refunding Bonds Issued	305,376	168,564,624	0	168,870,000
General Obligation Refunding Bonds Issued	0	109,065,000	0	109,065,000
OPWC Loans Issued	0	0	34,397	34,397
Premium on Bonds Issued	0	29,857,912	612,208	30,470,120
Payment to Refunded Bond Escrow Agent	0	(307,478,102)	0	(307,478,102)
Transfers In	13,212,416	71,535,278	24,793,164	109,540,858
Transfers Out	(38,678,331)	(2,730,290)	(233)	(41,408,854)
<i>Total Other Financing Sources (Uses)</i>	<u>(25,160,539)</u>	<u>68,814,422</u>	<u>25,439,536</u>	<u>69,093,419</u>
<b>Special Item:</b>				
Settlement Proceeds	15,813,913	0	0	15,813,913
<i>Net Change in Fund Balances</i>	<u>(11,101,916)</u>	<u>(3,504,682)</u>	<u>7,458,112</u>	<u>(7,148,486)</u>
<i>Fund Balances Beginning of Year</i>	<u>471,696,018</u>	<u>47,742,782</u>	<u>16,433,964</u>	<u>535,872,764</u>
<i>Fund Balances End of Year</i>	<u>\$460,594,102</u>	<u>\$44,238,100</u>	<u>\$23,892,076</u>	<u>\$528,724,278</u>

**Cuyahoga County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds*  
*December 31, 2020*

	Motor Vehicle Gas Tax	Real Estate Assessment	Alcohol, Drug and Mental Health Board	Cuyahoga Support Enforcement	Delinquent Real Estate Assessment
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$53,219,103	\$22,492,168	\$31,892,681	\$6,798,996	\$11,892,467
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Accrued Interest Receivable	14,893	0	0	0	0
Accounts Receivable	3,661	0	0	731,893	24,789
Intergovernmental Receivable	11,844,333	0	1,928,021	460,476	0
Property Taxes Receivable	0	0	47,121,186	11,924,392	0
Loans Receivable	0	0	0	0	0
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
<i>Total Assets</i>	<u>\$65,081,990</u>	<u>\$22,492,168</u>	<u>\$80,941,888</u>	<u>\$19,915,757</u>	<u>\$11,917,256</u>
<b>Liabilities</b>					
Accounts Payable	\$216,289	\$0	\$1,702,333	\$6,474	\$154,583
Accrued Wages	237,032	151,649	74,785	327,989	51,362
Contracts Payable	1,945,686	0	0	0	0
Intergovernmental Payable	1,881,960	95,115	235,152	492,171	30,013
Interfund Payable	6,924	5,782	0	6,220	0
Employee Withholdings Payable	145,671	93,197	45,959	201,569	31,565
<i>Total Liabilities</i>	<u>4,433,562</u>	<u>345,743</u>	<u>2,058,229</u>	<u>1,034,423</u>	<u>267,523</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	42,093,108	10,651,997	0
Unavailable Revenue	5,736,362	0	6,370,955	1,612,221	0
<i>Total Deferred Inflows of Resources</i>	<u>5,736,362</u>	<u>0</u>	<u>48,464,063</u>	<u>12,264,218</u>	<u>0</u>
<b>Fund Balances</b>					
Restricted	54,912,066	22,146,425	30,419,596	6,617,116	11,649,733
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>54,912,066</u>	<u>22,146,425</u>	<u>30,419,596</u>	<u>6,617,116</u>	<u>11,649,733</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$65,081,990</u>	<u>\$22,492,168</u>	<u>\$80,941,888</u>	<u>\$19,915,757</u>	<u>\$11,917,256</u>

<u>County Land Reutilization</u>	<u>Court</u>	<u>Solid Waste</u>	<u>Community Development</u>	<u>Other Community Development</u>	<u>Treatment Alternatives for Safer Communities</u>	<u>Victim Assistance</u>
\$0	\$8,033,741	\$3,069,900	\$36,043,784	\$267,496	\$2,052,968	\$208,622
0	1,071,936	0	279,872	0	0	0
0	0	0	3,304	0	0	0
0	0	0	0	0	12,924	0
0	0	0	601,890	0	160,412	163,678
0	0	0	0	0	589,194	2,280,934
0	0	0	70,016,010	0	0	0
0	0	0	0	2,451,895	0	0
<u>\$0</u>	<u>\$9,105,677</u>	<u>\$3,069,900</u>	<u>\$106,944,860</u>	<u>\$2,719,391</u>	<u>\$2,815,498</u>	<u>\$2,653,234</u>
\$0	\$103,471	\$25,786	\$1,299,236	\$0	\$0	\$0
0	8,655	13,097	22,388	0	42,897	26,394
0	0	0	0	0	0	0
0	5,941	7,274	20,098	0	25,638	14,161
1,729,740	0	0	0	0	0	0
0	5,319	8,049	13,759	0	26,363	16,220
<u>1,729,740</u>	<u>123,386</u>	<u>54,206</u>	<u>1,355,481</u>	<u>0</u>	<u>94,898</u>	<u>56,775</u>
0	0	0	0	0	526,324	2,037,546
0	0	0	0	0	79,661	308,391
0	0	0	0	0	605,985	2,345,937
0	8,982,291	3,015,694	105,589,379	2,719,391	2,114,615	250,522
<u>(1,729,740)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(1,729,740)</u>	<u>8,982,291</u>	<u>3,015,694</u>	<u>105,589,379</u>	<u>2,719,391</u>	<u>2,114,615</u>	<u>250,522</u>
<u>\$0</u>	<u>\$9,105,677</u>	<u>\$3,069,900</u>	<u>\$106,944,860</u>	<u>\$2,719,391</u>	<u>\$2,815,498</u>	<u>\$2,653,234</u>

(continued)

**Cuyahoga County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2020*

	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety	Other Public Works
<b>Assets</b>					
Equity in Pooled Cash and Cash Equivalents	\$8,626,070	\$18,298,271	\$20,012,176	\$11,878,297	\$913,459
Cash and Cash Equivalents In Segregated Accounts	0	1,660,471	0	799,833	0
Accrued Interest Receivable	0	3,589	73,947	0	0
Accounts Receivable	0	77,789	0	68,000	0
Intergovernmental Receivable	0	662,451	0	40,000	0
Property Taxes Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
<i>Total Assets</i>	<u>\$8,626,070</u>	<u>\$20,702,571</u>	<u>\$20,086,123</u>	<u>\$12,786,130</u>	<u>\$913,459</u>
<b>Liabilities</b>					
Accounts Payable	\$133,935	\$2,162,857	\$248,456	\$128,405	\$0
Accrued Wages	42,551	142,273	6,850	62,052	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	22,418	181,847	4,265	51,044	0
Interfund Payable	0	0	0	18,124	0
Employee Withholdings Payable	26,151	87,435	4,210	38,135	0
<i>Total Liabilities</i>	<u>225,055</u>	<u>2,574,412</u>	<u>263,781</u>	<u>297,760</u>	<u>0</u>
<b>Deferred Inflows of Resources</b>					
Property Taxes	0	0	0	0	0
Unavailable Revenue	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Fund Balances</b>					
Restricted	8,401,015	18,128,159	19,822,342	12,488,370	913,459
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>8,401,015</u>	<u>18,128,159</u>	<u>19,822,342</u>	<u>12,488,370</u>	<u>913,459</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$8,626,070</u>	<u>\$20,702,571</u>	<u>\$20,086,123</u>	<u>\$12,786,130</u>	<u>\$913,459</u>



<u>Other Social Services</u>	<u>Sports Facilities Enhancement</u>	<u>Convention Center</u>	<u>Convention Center Hotel</u>	<u>Arena Renovation</u>
\$6,630,905	\$0	\$1,012,864	\$0	\$0
129,319	0	0	0	0
0	0	0	0	0
822	0	0	0	0
90,236	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>11,800,638</u>	<u>0</u>	<u>7,986,505</u>	<u>12,391,281</u>
<u>\$6,851,282</u>	<u>\$11,800,638</u>	<u>\$1,012,864</u>	<u>\$7,986,505</u>	<u>\$12,391,281</u>
\$101,928	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
346,047	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>447,975</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6,403,307	11,800,638	1,012,864	7,986,505	12,391,281
0	0	0	0	0
<u>6,403,307</u>	<u>11,800,638</u>	<u>1,012,864</u>	<u>7,986,505</u>	<u>12,391,281</u>
<u>\$6,851,282</u>	<u>\$11,800,638</u>	<u>\$1,012,864</u>	<u>\$7,986,505</u>	<u>\$12,391,281</u>

(continued)

**Cuyahoga County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Special Revenue Funds (continued)*  
*December 31, 2020*

	Hotel/Lodging Tax	Opioid Mitigation	Total Nonmajor Special Revenue Funds
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$853,254	\$113,939,166	\$358,136,388
Cash and Cash Equivalents In Segregated Accounts	0	0	3,941,431
Accrued Interest Receivable	0	0	95,733
Accounts Receivable	829,894	0	1,749,772
Intergovernmental Receivable	0	0	15,951,497
Property Taxes Receivable	0	0	61,915,706
Loans Receivable	0	0	70,016,010
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	34,630,319
<i>Total Assets</i>	<u>\$1,683,148</u>	<u>\$113,939,166</u>	<u>\$546,436,856</u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$787,750	\$7,071,503
Accrued Wages	0	0	1,209,974
Contracts Payable	0	0	1,945,686
Intergovernmental Payable	0	0	3,413,144
Interfund Payable	275,490	0	2,042,280
Employee Withholdings Payable	0	0	743,602
<i>Total Liabilities</i>	<u>275,490</u>	<u>787,750</u>	<u>16,426,189</u>
<b>Deferred Inflows of Resources</b>			
Property Taxes	0	0	55,308,975
Unavailable Revenue	0	0	14,107,590
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>69,416,565</u>
<b>Fund Balances</b>			
Restricted	1,407,658	113,151,416	462,323,842
Unassigned (Deficit)	0	0	(1,729,740)
<i>Total Fund Balances (Deficit)</i>	<u>1,407,658</u>	<u>113,151,416</u>	<u>460,594,102</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$1,683,148</u>	<u>\$113,939,166</u>	<u>\$546,436,856</u>

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**Cuyahoga County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds*  
*For the Year Ended December 31, 2020*

	Motor Vehicle Gas Tax	Real Estate Assessment	Alcohol, Drug and Mental Health Board	Cuyahoga Support Enforcement	Delinquent Real Estate Assessment
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$39,067,770	\$4,879,847	\$0
Hotel/Lodging Taxes	0	0	0	0	0
Excise Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Charges for Services	1,328	16,474,508	18,385	4,504,726	5,061,231
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	232,027	0	0	0	0
Intergovernmental	35,269,673	0	27,714,089	26,912,224	0
Interest	594	0	0	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	0	13,335	0
Other	7,385	282	34,463	5,920	604,693
<i>Total Revenues</i>	<u>35,511,007</u>	<u>16,474,790</u>	<u>66,834,707</u>	<u>36,316,052</u>	<u>5,665,924</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	9,081,971	0	0	1,685,459
Judicial	0	0	0	34,559,306	2,348,067
Public Works	23,765,916	0	0	0	0
Health and Safety	0	0	58,391,683	0	0
Social Services	0	0	0	293,452	0
Community Development	0	657,615	0	0	0
Debt Service:					
Principal Retirement	94,908	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Bond Issuance Costs	0	0	0	0	0
<i>Total Expenditures</i>	<u>23,860,824</u>	<u>9,739,586</u>	<u>58,391,683</u>	<u>34,852,758</u>	<u>4,033,526</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>11,650,183</u>	<u>6,735,204</u>	<u>8,443,024</u>	<u>1,463,294</u>	<u>1,632,398</u>
<b>Other Financing Sources (Uses)</b>					
Revenue Refunding Bonds Issued	0	0	0	0	0
Transfers In	0	0	0	0	349,414
Transfers Out	(10,139,579)	0	0	(67,151)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(10,139,579)</u>	<u>0</u>	<u>0</u>	<u>(67,151)</u>	<u>349,414</u>
<b>Special Item:</b>					
Settlement Proceeds	0	0	0	0	0
<i>Net Change in Fund Balances</i>	1,510,604	6,735,204	8,443,024	1,396,143	1,981,812
<i>Fund Balances Beginning of Year</i>	<u>53,401,462</u>	<u>15,411,221</u>	<u>21,976,572</u>	<u>5,220,973</u>	<u>9,667,921</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$54,912,066</u>	<u>\$22,146,425</u>	<u>\$30,419,596</u>	<u>\$6,617,116</u>	<u>\$11,649,733</u>

County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives For Safer Communities	Victim Assistance
\$0	\$0	\$0	\$0	\$0	\$523,469	\$1,567,650
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	168,852	0	0
4,860,873	250,496	1,847,003	46,362	0	92,573	0
0	0	0	0	5,000	0	0
0	914,511	850	0	0	0	0
0	4,614	6,965	3,011,172	18,341	1,350,089	968,992
0	0	0	73,533	11,651	0	0
0	0	0	0	0	0	0
0	0	0	0	200,000	0	0
0	0	108,250	1,769,582	0	0	0
<u>4,860,873</u>	<u>1,169,621</u>	<u>1,963,068</u>	<u>4,900,649</u>	<u>403,844</u>	<u>1,966,131</u>	<u>2,536,642</u>
7,000,000	0	0	0	0	0	0
0	1,465,019	0	0	0	1,828,035	2,691,727
0	0	2,243,418	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	16,939,766	434,860	0	0
0	0	0	1,280,000	0	0	0
0	0	0	174,544	0	0	0
0	0	0	301,897	0	0	0
<u>7,000,000</u>	<u>1,465,019</u>	<u>2,243,418</u>	<u>18,696,207</u>	<u>434,860</u>	<u>1,828,035</u>	<u>2,691,727</u>
<u>(2,139,127)</u>	<u>(295,398)</u>	<u>(280,350)</u>	<u>(13,795,558)</u>	<u>(31,016)</u>	<u>138,096</u>	<u>(155,085)</u>
0	0	0	305,376	0	0	0
0	0	0	10,188,065	0	0	37,270
0	0	0	(8,452,722)	(755,331)	0	0
0	0	0	2,040,719	(755,331)	0	37,270
0	0	0	0	0	0	0
<u>(2,139,127)</u>	<u>(295,398)</u>	<u>(280,350)</u>	<u>(11,754,839)</u>	<u>(786,347)</u>	<u>138,096</u>	<u>(117,815)</u>
<u>409,387</u>	<u>9,277,689</u>	<u>3,296,044</u>	<u>117,344,218</u>	<u>3,505,738</u>	<u>1,976,519</u>	<u>368,337</u>
<u>(\$1,729,740)</u>	<u>\$8,982,291</u>	<u>\$3,015,694</u>	<u>\$105,589,379</u>	<u>\$2,719,391</u>	<u>\$2,114,615</u>	<u>\$250,522</u>

(continued)

**Cuyahoga County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2020*

	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety	Other Public Works
<b>Revenues</b>					
Property Taxes	\$0	\$0	\$116,354	\$1,034,846	\$0
Hotel/Lodging Taxes	0	0	0	0	0
Excise Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	0	0	0	0
Charges for Services	0	908,866	10,900	355,143	0
Licenses and Permits	0	0	0	1,847,816	0
Fines and Forfeitures	0	15,721	0	1,402,570	0
Intergovernmental	5,424,984	21,418,247	1,081,987	4,198,869	0
Interest	0	43,990	685,133	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	1,502,824	402,238	0
Other	0	26,696	21,339	475	0
<i>Total Revenues</i>	<u>5,424,984</u>	<u>22,413,520</u>	<u>3,418,537</u>	<u>9,241,957</u>	<u>0</u>
<b>Expenditures</b>					
Current:					
General Government:					
Legislative and Executive	0	0	1,939,141	0	0
Judicial	2,978,129	23,962,245	0	0	0
Public Works	0	0	0	0	4,388
Health and Safety	0	0	0	8,628,768	0
Social Services	0	0	0	0	0
Community Development	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
Bond Issuance Costs	0	0	0	0	0
<i>Total Expenditures</i>	<u>2,978,129</u>	<u>23,962,245</u>	<u>1,939,141</u>	<u>8,628,768</u>	<u>4,388</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,446,855</u>	<u>(1,548,725)</u>	<u>1,479,396</u>	<u>613,189</u>	<u>(4,388)</u>
<b>Other Financing Sources (Uses)</b>					
Revenue Refunding Bonds Issued	0	0	0	0	0
Transfers In	0	252,941	687,345	1,283,677	0
Transfers Out	0	(100,000)	(8,000,000)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>152,941</u>	<u>(7,312,655)</u>	<u>1,283,677</u>	<u>0</u>
<b>Special and Extraordinary Items:</b>					
Special Item	0	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>2,446,855</u>	<u>(1,395,784)</u>	<u>(5,833,259)</u>	<u>1,896,866</u>	<u>(4,388)</u>
<i>Fund Balances Beginning of Year</i>	<u>5,954,160</u>	<u>19,523,943</u>	<u>25,655,601</u>	<u>10,591,504</u>	<u>917,847</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$8,401,015</u>	<u>\$18,128,159</u>	<u>\$19,822,342</u>	<u>\$12,488,370</u>	<u>\$913,459</u>

Other Social Services	Litter Prevention and Recycling	Sports Facilities Enhancement	Convention Center	Convention Center Hotel	Arena Renovation
\$600,521	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	9,130,362	0	0	0
0	0	0	0	0	0
0	0	0	0	3,956,675	0
89,454	0	0	0	0	0
102,915	0	0	0	0	0
1,091,050	24,172	0	0	0	0
0	0	61,649	0	52,522	73,940
0	0	0	0	0	5,456,764
108,119	0	0	0	0	0
822	0	0	0	0	0
<u>1,992,881</u>	<u>24,172</u>	<u>9,192,011</u>	<u>0</u>	<u>4,009,197</u>	<u>5,530,704</u>
0	0	0	0	0	0
0	0	0	0	0	0
0	10,625	0	0	0	0
0	0	0	0	0	0
2,027,958	0	0	0	0	0
0	0	12,945,921	0	2,075,000	3,510,160
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
<u>2,027,958</u>	<u>10,625</u>	<u>12,945,921</u>	<u>0</u>	<u>2,075,000</u>	<u>3,510,160</u>
<u>(35,077)</u>	<u>13,547</u>	<u>(3,753,910)</u>	<u>0</u>	<u>1,934,197</u>	<u>2,020,544</u>
0	0	0	0	0	0
413,704	0	0	0	0	0
0	0	0	0	(4,017,036)	(7,146,512)
<u>413,704</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(4,017,036)</u>	<u>(7,146,512)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
378,627	13,547	(3,753,910)	0	(2,082,839)	(5,125,968)
<u>6,024,680</u>	<u>(13,547)</u>	<u>15,554,548</u>	<u>1,012,864</u>	<u>10,069,344</u>	<u>17,517,249</u>
<u>\$6,403,307</u>	<u>\$0</u>	<u>\$11,800,638</u>	<u>\$1,012,864</u>	<u>\$7,986,505</u>	<u>\$12,391,281</u>

(continued)

**Cuyahoga County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2020*

	Hotel/Lodging Tax	Opioid Mitigation	Total Nonmajor Special Revenue Funds
<b>Revenues</b>			
Property Taxes	\$0	\$0	\$47,790,457
Hotel/Lodging Taxes	13,251,943	0	13,251,943
Excise Tax	0	0	9,130,362
Payments in Lieu of Taxes	0	0	168,852
Charges for Services	0	0	38,389,069
Licenses and Permits	0	0	1,942,270
Fines and Forfeitures	0	0	2,668,594
Intergovernmental	0	0	128,495,468
Interest	0	961,680	1,964,692
Rentals and Royalties	0	0	5,456,764
Contributions and Donations	0	0	2,226,516
Other	0	0	2,579,907
<i>Total Revenues</i>	<u>13,251,943</u>	<u>961,680</u>	<u>254,064,894</u>
<b>Expenditures</b>			
Current:			
General Government:			
Legislative and Executive	14,595,733	0	34,302,304
Judicial	0	0	69,832,528
Public Works	0	0	26,024,347
Health and Safety	0	17,116,723	84,137,174
Social Services	0	787,750	3,109,160
Community Development	0	0	36,563,322
Debt Service:			
Principal Retirement	0	0	1,374,908
Interest and Fiscal Charges	0	0	174,544
Bond Issuance Costs	0	0	301,897
<i>Total Expenditures</i>	<u>14,595,733</u>	<u>17,904,473</u>	<u>255,820,184</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,343,790)</u>	<u>(16,942,793)</u>	<u>(1,755,290)</u>
<b>Other Financing Sources (Uses)</b>			
Revenue Refunding Bonds Issued	0	0	305,376
Transfers In	0	0	13,212,416
Transfers Out	0	0	(38,678,331)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>(25,160,539)</u>
<b>Special and Extraordinary Items:</b>			
Special Item	0	15,813,913	15,813,913
<i>Net Change in Fund Balances</i>	<u>(1,343,790)</u>	<u>(1,128,880)</u>	<u>(11,101,916)</u>
<i>Fund Balances Beginning of Year</i>	<u>2,751,448</u>	<u>114,280,296</u>	<u>471,696,018</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$1,407,658</u>	<u>\$113,151,416</u>	<u>\$460,594,102</u>



**Cuyahoga County, Ohio**  
*Combining Balance Sheet*  
*Nonmajor Capital Projects Funds*  
*December 31, 2020*

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Total Nonmajor Capital Projects Funds
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$11,442,190	\$4,640,843	\$20,135	\$16,103,168
Cash and Cash Equivalents:				
In Segregated Accounts	2,706,375	0	0	2,706,375
Intergovernmental Receivable	0	8,918,124	0	8,918,124
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	1,138,367	1,138,367
<i>Total Assets</i>	<u>\$14,148,565</u>	<u>\$13,558,967</u>	<u>\$1,158,502</u>	<u>\$28,866,034</u>
<b>Liabilities</b>				
Accounts Payable	\$129,902	\$0	\$0	\$129,902
Accrued Wages	28,988	0	0	28,988
Contracts Payable	372,240	1,411,014	0	1,783,254
Retainage Payable	2,706,375	0	0	2,706,375
Intergovernmental Payable	15,165	0	0	15,165
Employee Withholdings Payable	17,815	0	0	17,815
<i>Total Liabilities</i>	3,270,485	1,411,014	0	4,681,499
<b>Deferred Inflows of Resources</b>				
Unavailable Revenue	0	292,459	0	292,459
<b>Fund Balances</b>				
Restricted	10,878,080	11,855,494	1,158,502	23,892,076
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$14,148,565</u>	<u>\$13,558,967</u>	<u>\$1,158,502</u>	<u>\$28,866,034</u>

**Cuyahoga County, Ohio**  
*Combining Statement of Revenues, Expenditures and Changes in Fund Balances*  
*Nonmajor Capital Projects Funds*  
*For the Year Ended December 31, 2020*

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Total Nonmajor Capital Projects Funds
<b>Revenues</b>				
Charges for Services	\$0	\$700	\$0	\$700
Intergovernmental	728,766	28,351,586	0	29,080,352
Interest	0	0	5,982	5,982
<i>Total Revenues</i>	<u>728,766</u>	<u>28,352,286</u>	<u>5,982</u>	<u>29,087,034</u>
<b>Expenditures</b>				
Current:				
Community Development	0	0	256,067	256,067
Capital Outlay	11,972,583	34,227,600	0	46,200,183
Debt Service:				
Issuance Costs	612,208	0	0	612,208
<i>Total Expenditures</i>	<u>12,584,791</u>	<u>34,227,600</u>	<u>256,067</u>	<u>47,068,458</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(11,856,025)</u>	<u>(5,875,314)</u>	<u>(250,085)</u>	<u>(17,981,424)</u>
<b>Other Financing Sources (Uses)</b>				
OPWC Loans Issued	0	34,397	0	34,397
Premium on Bonds	612,208	0	0	612,208
Transfers In	15,073,799	9,719,365	0	24,793,164
Transfers Out	0	0	(233)	(233)
<i>Total Other Financing Sources (Uses)</i>	<u>15,686,007</u>	<u>9,753,762</u>	<u>(233)</u>	<u>25,439,536</u>
<i>Net Change in Fund Balances</i>	3,829,982	3,878,448	(250,318)	7,458,112
<i>Fund Balances Beginning of Year</i>	<u>7,048,098</u>	<u>7,977,046</u>	<u>1,408,820</u>	<u>16,433,964</u>
<i>Fund Balances End of Year</i>	<u><u>\$10,878,080</u></u>	<u><u>\$11,855,494</u></u>	<u><u>\$1,158,502</u></u>	<u><u>\$23,892,076</u></u>

## **Combining Statements – Nonmajor Enterprise Funds**

Enterprise funds are used to account for the financing of activity for which a fee is charged to external users for goods or services provided by the County. The intent is that the cost of providing goods or services to the general public be financed or recovered through user charges.

***County Airport*** – To account for and report revenues and expenses associated with the operation of the County airport.

***County Parking Garage*** – To account for and report revenues and expenses associated with the operation of the County-owned parking garage. The facility serves both County employees and the general public.

***Cuyahoga County Information Systems*** – To account for and report revenues and expenses associated with the operation of the County’s Regional Enterprise Data Sharing System (REDSS).

**Cuyahoga County, Ohio**  
*Combining Statement of Fund Net Position*  
*Nonmajor Enterprise Funds*  
*December 31, 2020*

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
<b>Assets</b>				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$1,571,675	\$4,638,537	\$2,015,627	\$8,225,839
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	1,194,588	0	1,194,588
Materials and Supplies Inventory	34,572	0	0	34,572
Accounts Receivable	226,418	1,610	0	228,028
Sales Taxes Receivable	0	383,563	0	383,563
<i>Total Current Assets</i>	<u>1,832,665</u>	<u>6,218,298</u>	<u>2,015,627</u>	<u>10,066,590</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	6,168,463	0	0	6,168,463
Depreciable Capital Assets, Net	41,161,493	19,880,569	0	61,042,062
<i>Total Noncurrent Assets</i>	<u>47,329,956</u>	<u>19,880,569</u>	<u>0</u>	<u>67,210,525</u>
<i>Total Assets</i>	<u>49,162,621</u>	<u>26,098,867</u>	<u>2,015,627</u>	<u>77,277,115</u>
<b>Deferred Outflows of Resources</b>				
Asset Retirement Obligation	14,987	0	0	14,987
<b>Liabilities</b>				
<i>Current Liabilities:</i>				
Accounts Payable	42,457	43,500	0	85,957
Accrued Wages	12,346	7,274	2,350	21,970
Contracts Payable	0	43,395	0	43,395
Intergovernmental Payable	6,694	4,099	408	11,201
Interfund Payable	2,138	19,406,828	2,154	19,411,120
Employee Withholdings Payable	7,587	4,470	1,444	13,501
Compensated Absences Payable	1,371	3,780	0	5,151
<i>Total Current Liabilities</i>	<u>72,593</u>	<u>19,513,346</u>	<u>6,356</u>	<u>19,592,295</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	44,049	24,696	0	68,745
Asset Retirement Obligation Payable	53,625	0	0	53,625
<i>Total Long-Term Liabilities</i>	<u>97,674</u>	<u>24,696</u>	<u>0</u>	<u>122,370</u>
<i>Total Liabilities</i>	<u>170,267</u>	<u>19,538,042</u>	<u>6,356</u>	<u>19,714,665</u>
<b>Net Position</b>				
Net Investment in Capital Assets	47,329,956	19,880,569	0	67,210,525
Unrestricted (Deficit)	1,677,385	(13,319,744)	2,009,271	(9,633,088)
<i>Total Net Position</i>	<u>\$49,007,341</u>	<u>\$6,560,825</u>	<u>\$2,009,271</u>	<u>\$57,577,437</u>

**Cuyahoga County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Nonmajor Enterprise Funds  
For the Year Ended December 31, 2020*

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
<b>Operating Revenues</b>				
Charges for Services	\$1,224,554	\$2,391,083	\$513,112	\$4,128,749
Other	51,449	0	3,592	55,041
<i>Total Operating Revenues</i>	<u>1,276,003</u>	<u>2,391,083</u>	<u>516,704</u>	<u>4,183,790</u>
<b>Operating Expenses</b>				
Personal Services	704,047	333,567	5,174	1,042,788
Materials and Supplies	26,765	931,899	8,977	967,641
Contractual Services	183,631	149,205	551,763	884,599
Depreciation	2,629,368	1,119,456	0	3,748,824
Other	90,770	0	7,591	98,361
<i>Total Operating Expenses</i>	<u>3,634,581</u>	<u>2,534,127</u>	<u>573,505</u>	<u>6,742,213</u>
<i>Operating Income (Loss)</i>	<u>(2,358,578)</u>	<u>(143,044)</u>	<u>(56,801)</u>	<u>(2,558,423)</u>
<b>Non-Operating Revenues (Expenses)</b>				
Sales Taxes	0	1,534,194	0	1,534,194
Intergovernmental	157,000	0	0	157,000
Interest and Fiscal Charges	0	(693,612)	0	(693,612)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>157,000</u>	<u>840,582</u>	<u>0</u>	<u>997,582</u>
<i>Income (Loss) before Transfers</i>	<u>(2,201,578)</u>	<u>697,538</u>	<u>(56,801)</u>	<u>(1,560,841)</u>
Transfers In	0	0	221,146	221,146
Transfers Out	0	(1,536,175)	0	(1,536,175)
<i>Change in Net Position</i>	<u>(2,201,578)</u>	<u>(838,637)</u>	<u>164,345</u>	<u>(2,875,870)</u>
<i>Net Position Beginning of Year</i>	<u>51,208,919</u>	<u>7,399,462</u>	<u>1,844,926</u>	<u>60,453,307</u>
<i>Net Position End of Year</i>	<u><u>\$49,007,341</u></u>	<u><u>\$6,560,825</u></u>	<u><u>\$2,009,271</u></u>	<u><u>\$57,577,437</u></u>

**Cuyahoga County, Ohio**  
*Combining Statement of Cash Flows*  
*Nonmajor Enterprise Funds*  
*For the Year Ended December 31, 2020*

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
<b>Increases (Decreases) in Cash and Cash Equivalents</b>				
<b>Cash Flows from Operating Activities</b>				
Cash Received from Customers	\$1,237,951	\$2,391,689	\$513,112	\$4,142,752
Other Cash Receipts	51,449	0	3,592	55,041
Cash Payments to Employees for Services	(581,674)	(257,032)	(4,516)	(843,222)
Cash Payments for Goods and Services	(103,031)	(243,762)	(552,612)	(899,405)
Cash Payments for Interfund Services Provided	(196,824)	(961,423)	(8,128)	(1,166,375)
Other Cash Payments	(203,056)	(318,230)	(3,434)	(524,720)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>204,815</u>	<u>611,242</u>	<u>(51,986)</u>	<u>764,071</u>
<b>Cash Flows from Noncapital Financing Activities</b>				
Sales Tax Received	0	1,534,175	0	1,534,175
Cash Received from Intergovernmental Sources	157,000	0	0	157,000
Transfers In	0	0	221,146	221,146
Transfers Out	0	(1,536,175)	0	(1,536,175)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>157,000</u>	<u>(2,000)</u>	<u>221,146</u>	<u>376,146</u>
<b>Cash Flows from Capital and Related Financing Activities</b>				
Principal Paid on Manuscript Debt	0	(825,000)	0	(825,000)
Interest Paid on Manuscript Debt	0	(693,612)	0	(693,612)
Payments for Capital Acquisitions	(76,230)	(121,200)	0	(197,430)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(76,230)</u>	<u>(1,639,812)</u>	<u>0</u>	<u>(1,716,042)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	285,585	(1,030,570)	169,160	(575,825)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,286,090</u>	<u>6,863,695</u>	<u>1,846,467</u>	<u>9,996,252</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,571,675</u>	<u>\$5,833,125</u>	<u>\$2,015,627</u>	<u>\$9,420,427</u>
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating Income (Loss)	(\$2,358,578)	(\$143,044)	(\$56,801)	(\$2,558,423)
Adjustments:				
Depreciation	2,629,368	1,119,456	0	3,748,824
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	1,535	0	0	1,535
Accounts Receivable	13,397	606	0	14,003
Increase (Decrease) in Deferred Outflows of Resources - Asset Retirement Obligation	1,788	0	0	1,788
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	33,512	37,787	(708)	70,591
Accrued Wages	(1,674)	(618)	2,350	58
Contracts Payable	0	43,395	0	43,395
Intergovernmental Payable	(114,511)	(331,968)	(425)	(446,904)
Interfund Payable	543	(115,767)	2,154	(113,070)
Employee Withholdings Payable	(43)	175	1,444	1,576
Compensated Absences Payable	(522)	1,220	0	698
<i>Total Adjustments</i>	<u>2,563,393</u>	<u>754,286</u>	<u>4,815</u>	<u>3,322,494</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$204,815</u>	<u>\$611,242</u>	<u>(\$51,986)</u>	<u>\$764,071</u>

## **Combining Statements – Internal Service Funds**

Internal service funds are used to account for the financing of services provided by one department or agency to other departments or agencies of the County on a cost-reimbursement basis.

***Central Custodial Services*** – To account for and report the costs associated with custodial services to various County departments and agencies. Users are billed for costs incurred.

***Maintenance*** – To account for and report the costs associated with maintenance services to various County departments and agencies. Users are billed for costs incurred.

***Printing*** – To account for and report the costs associated with providing printing and reproduction services to various County departments and agencies. Users are billed for costs incurred.

***Postage*** – To account for and report the costs associated with providing postal services for various County departments and agencies. Users are billed for costs incurred.

***Health Insurance*** – To account for and report claims and administration of the health care program for covered County employees and eligible dependents and various external districts including municipalities, and the accumulation and allocation of costs associated with health care.

***Workers' Compensation*** – To account for and report revenues and costs associated with providing workers' compensation benefits to employees.

**Cuyahoga County, Ohio**  
*Combining Statement of Fund Net Position*  
*Internal Service Funds*  
*December 31, 2020*

	Central Custodial Services	Maintenance	Printing
<b>Assets</b>			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$7,580,615	\$1,446,196	\$343,573
Intergovernmental Receivable	3,399,588	0	0
Prepaid Items	0	0	0
Interfund Receivable	0	157,434	142,533
<i>Total Current Assets</i>	<u>10,980,203</u>	<u>1,603,630</u>	<u>486,106</u>
<i>Noncurrent Assets:</i>			
Depreciable Capital Assets, Net	288,883	83,995	0
Net Pension Asset	319,806	0	0
<i>Total Noncurrent Assets</i>	<u>608,689</u>	<u>83,995</u>	<u>0</u>
<i>Total Assets</i>	<u>11,588,892</u>	<u>1,687,625</u>	<u>486,106</u>
<b>Deferred Outflows of Resources</b>			
Pension	4,547,067	0	0
OPEB	3,256,736	0	0
<i>Total Deferred Outflows of Resources</i>	<u>7,803,803</u>	<u>0</u>	<u>0</u>
<b>Liabilities</b>			
<i>Current Liabilities:</i>			
Accounts Payable	42,843	0	0
Accrued Wages	682,883	3,050	8,203
Intergovernmental Payable	372,315	1,680	7,059
Interfund Payable	32,664	0	0
Employee Withholdings Payable	419,673	1,874	5,041
Compensated Absences Payable	47,765	3,858	3,507
Claims Payable	0	0	0
<i>Total Current Liabilities</i>	<u>1,598,143</u>	<u>10,462</u>	<u>23,810</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	1,209,730	11,912	28,887
Net Pension Liability	29,055,419	0	0
Net OPEB Liability	20,041,985	0	0
<i>Total Long-Term Liabilities</i>	<u>50,307,134</u>	<u>11,912</u>	<u>28,887</u>
<i>Total Liabilities</i>	<u>51,905,277</u>	<u>22,374</u>	<u>52,697</u>
<b>Deferred Inflows of Resources</b>			
Pension	6,470,783	0	0
OPEB	2,966,573	0	0
<i>Total Deferred Inflows of Resources</i>	<u>9,437,356</u>	<u>0</u>	<u>0</u>
<b>Net Position</b>			
Investment in Capital Assets	288,883	83,995	0
Unrestricted (Deficit)	(42,238,821)	1,581,256	433,409
<i>Total Net Position</i>	<u>(\$41,949,938)</u>	<u>\$1,665,251</u>	<u>\$433,409</u>



<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,095,866	\$25,941,020	\$18,798,565	\$55,205,835
0	0	0	3,399,588
0	0	1,908,456	1,908,456
290,449	0	0	590,416
<u>1,386,315</u>	<u>25,941,020</u>	<u>20,707,021</u>	<u>61,104,295</u>
0	0	0	372,878
0	0	0	319,806
0	0	0	692,684
<u>1,386,315</u>	<u>25,941,020</u>	<u>20,707,021</u>	<u>61,796,979</u>
0	0	0	4,547,067
0	0	0	3,256,736
0	0	0	7,803,803
0	4,590,092	0	4,632,935
12,231	11,109	7,263	724,739
6,117	6,132	3,603,308	3,996,611
1,100	0	0	33,764
7,517	6,827	4,463	445,395
3,793	0	0	58,923
0	6,491,798	5,767,082	12,258,880
<u>30,758</u>	<u>11,105,958</u>	<u>9,382,116</u>	<u>22,151,247</u>
75,964	0	0	1,326,493
0	0	0	29,055,419
0	0	0	20,041,985
<u>75,964</u>	<u>0</u>	<u>0</u>	<u>50,423,897</u>
<u>106,722</u>	<u>11,105,958</u>	<u>9,382,116</u>	<u>72,575,144</u>
0	0	0	6,470,783
0	0	0	2,966,573
0	0	0	9,437,356
0	0	0	372,878
1,279,593	14,835,062	11,324,905	(12,784,596)
<u>\$1,279,593</u>	<u>\$14,835,062</u>	<u>\$11,324,905</u>	<u>(\$12,411,718)</u>

**Cuyahoga County, Ohio**  
*Combining Statement of Revenues,  
Expenses and Changes in Fund Net Position  
Internal Service Funds  
For the Year Ended December 31, 2020*

	Central Custodial Services	Maintenance	Printing
<b>Operating Revenues</b>			
Charges for Services	\$44,919,751	\$1,308,227	\$1,795,945
Other	10,214	1,001	0
<i>Total Operating Revenues</i>	<u>44,929,965</u>	<u>1,309,228</u>	<u>1,795,945</u>
<b>Operating Expenses</b>			
Personal Services	27,695,051	123,617	404,733
Materials and Supplies	5,015,575	476,718	1,051,960
Contractual Services	16,464,478	258,433	592,555
Claims	0	0	0
Depreciation	123,846	15,781	0
Other	51,399	36,120	0
<i>Total Operating Expenses</i>	<u>49,350,349</u>	<u>910,669</u>	<u>2,049,248</u>
<i>Operating Income (Loss)</i>	(4,420,384)	398,559	(253,303)
<b>Non-Operating Revenues (Expenses)</b>			
Gain on Sale of Capital Assets	0	6,934	0
<i>Income (Loss) before Transfers</i>	(4,420,384)	405,493	(253,303)
Transfers In	2,700,000	40,065	0
<i>Change in Net Position</i>	(1,720,384)	445,558	(253,303)
<i>Net Position (Deficit) Beginning of Year</i>	<u>(40,229,554)</u>	<u>1,219,693</u>	<u>686,712</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$41,949,938)</u></u>	<u><u>\$1,665,251</u></u>	<u><u>\$433,409</u></u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,523,167	\$96,399,266	\$0	\$145,946,356
0	97,179	4,456,476	4,564,870
<u>1,523,167</u>	<u>96,496,445</u>	<u>4,456,476</u>	<u>150,511,226</u>
583,654	567,815	394,755	29,769,625
164,842	117,913	92,450	6,919,458
297	12,877,633	2,452,601	32,645,997
0	93,509,694	190,262	93,699,956
0	0	0	139,627
0	13,043,965	13,677	13,145,161
<u>748,793</u>	<u>120,117,020</u>	<u>3,143,745</u>	<u>176,319,824</u>
774,374	(23,620,575)	1,312,731	(25,808,598)
0	0	0	6,934
<u>774,374</u>	<u>(23,620,575)</u>	<u>1,312,731</u>	<u>(25,801,664)</u>
0	0	0	2,740,065
<u>774,374</u>	<u>(23,620,575)</u>	<u>1,312,731</u>	<u>(23,061,599)</u>
<u>505,219</u>	<u>38,455,637</u>	<u>10,012,174</u>	<u>10,649,881</u>
<u>\$1,279,593</u>	<u>\$14,835,062</u>	<u>\$11,324,905</u>	<u>(\$12,411,718)</u>

**Cuyahoga County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds*  
For the Year Ended December 31, 2020

	Central Custodial Services	Maintenance	Printing
<b>Increases (Decreases) in Cash and Cash Equivalents</b>			
<b>Cash Flows from Operating Activities</b>			
Cash Received from Interfund Transactions	\$47,672,667	\$1,315,497	\$1,731,591
Cash Received from Transactions For Outside Organizations	0	0	0
Other Cash Receipts	10,214	1,001	0
Cash Payments to Employees for Services	(23,466,751)	(122,841)	(393,306)
Cash Payments for Goods and Services	(22,282,721)	(739,957)	(1,673,158)
Cash Payments for Claims	0	0	0
Other Cash Payments	(41,765)	(54,021)	(75)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>1,891,644</u>	<u>399,679</u>	<u>(334,948)</u>
<b>Cash Flows from Noncapital Financing Activities</b>			
Transfers In	<u>2,700,000</u>	<u>40,065</u>	<u>0</u>
<b>Cash Flows from Capital and Related Financing Activities</b>			
Proceeds from Sale of Capital Assets	0	6,934	0
Payments for Capital Acquisitions	(54,500)	(33,287)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(54,500)</u>	<u>(26,353)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	4,537,144	413,391	(334,948)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>3,043,471</u>	<u>1,032,805</u>	<u>678,521</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$7,580,615</u>	<u>\$1,446,196</u>	<u>\$343,573</u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,277,024	\$96,500,808	\$0	\$148,497,587
0	16,833	0	16,833
0	97,179	2,555,633	2,664,027
(611,529)	(570,280)	(395,523)	(25,560,230)
(165,418)	(9,234,775)	(647,318)	(34,743,347)
0	(95,169,974)	(185,888)	(95,355,862)
0	(13,044,082)	(13,677)	(13,153,620)
<u>500,077</u>	<u>(21,404,291)</u>	<u>1,313,227</u>	<u>(17,634,612)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>2,740,065</u>
0	0	0	6,934
<u>0</u>	<u>0</u>	<u>0</u>	<u>(87,787)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(80,853)</u>
500,077	(21,404,291)	1,313,227	(14,975,400)
<u>595,789</u>	<u>47,345,311</u>	<u>17,485,338</u>	<u>70,181,235</u>
<u>\$1,095,866</u>	<u>\$25,941,020</u>	<u>\$18,798,565</u>	<u>\$55,205,835</u>

(continued)

**Cuyahoga County, Ohio**  
*Combining Statement of Cash Flows*  
*Internal Service Funds (continued)*  
For the Year Ended December 31, 2020

	Central Custodial Services	Maintenance	Printing
<b>Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities</b>			
Operating Income (Loss)	(\$4,420,384)	\$398,559	(\$253,303)
Adjustments:			
Depreciation	123,846	15,781	0
<i>(Increase) Decrease in Assets:</i>			
Intergovernmental Receivable	201,854	0	0
Accounts Receivable	7,303	0	0
Interfund Receivable	2,543,759	(10,631)	(64,354)
Prepaid Items	0	0	0
Net Pension Asset	(46,521)	0	0
Decrease in Deferred Outflows of Resources - Pension	6,432,726	0	0
Decrease in Deferred Outflows of Resources - OPEB	2,905,501	0	0
<i>Increase (Decrease) in Liabilities:</i>			
Accounts Payable	(926,429)	(4,806)	(28,356)
Accrued Wages	(19,481)	242	(244)
Intergovernmental Payable	259	(2,854)	2,283
Interfund Payable	9,634	0	(362)
Employee Withholdings Payable	37,460	346	444
Compensated Absences Payable	258,619	3,042	8,944
Claims Payable	0	0	0
Net Pension Liability	658,256	0	0
Net OPEB Liability	1,219,575	0	0
Decrease in Deferred Inflows of Resources - Pension	(5,194,159)	0	0
Decrease in Deferred Inflows of Resources - OPEB	(1,900,174)	0	0
<i>Total Adjustments</i>	<u>6,312,028</u>	<u>1,120</u>	<u>(81,645)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$1,891,644</u>	<u>\$399,679</u>	<u>(\$334,948)</u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
<u>\$774,374</u>	<u>(\$23,620,575)</u>	<u>\$1,312,731</u>	<u>(\$25,808,598)</u>
0	0	0	139,627
0	0	0	201,854
0	118,375	0	125,678
(246,143)	0	0	2,222,631
0	0	216,105	216,105
0	0	0	(46,521)
0	0	0	6,432,726
0	0	0	2,905,501
0	3,760,828	0	2,801,237
(3,668)	(1,835)	(374)	(25,360)
(881)	(413)	(219,916)	(221,522)
(279)	(174)	0	8,819
(1,135)	(217)	307	37,205
(22,191)	0	0	248,414
0	(1,660,280)	4,374	(1,655,906)
0	0	0	658,256
0	0	0	1,219,575
0	0	0	(5,194,159)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,900,174)</u>
<u>(274,297)</u>	<u>2,216,284</u>	<u>496</u>	<u>8,173,986</u>
<u>\$500,077</u>	<u>(\$21,404,291)</u>	<u>\$1,313,227</u>	<u>(\$17,634,612)</u>

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## **Combining Statements – Fiduciary Funds**

### ***Fiduciary Funds***

Fiduciary fund reporting focuses on net position and changes in net position. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private purpose trust funds and custodial funds. Custodial funds are used to report fiduciary activities that are not required to be reported in a trust fund.

### ***Custodial Funds***

***Undivided Tax*** – To account for the collection and disbursement of various taxes, special assessments and State undivided monies for the benefit of the subdivisions.

***Board of Health*** – To account for the collection and disbursement of various revenues by the County as fiscal agent for the benefit of the Board of Health.

***Other Custodial*** – To account for various fines collected and distributed through the courts and for various other custodial funds for the benefits of others.

**Cuyahoga County, Ohio**  
*Combining Statement of Fiduciary Net Position*  
*Custodial Funds*  
*December 31, 2020*

	<u>Undivided Tax</u>	<u>Board of Health</u>	<u>Other Custodial</u>	<u>Total Custodial Funds</u>
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$147,402,314	\$5,685,285	\$3,283,231	\$156,370,830
Cash and Cash Equivalents in Segregated Accounts	0	0	37,421,450	37,421,450
Property Taxes Receivable	2,970,165,217	0	0	2,970,165,217
Intergovernmental Receivable	61,681,695	0	0	61,681,695
Special Assessments Receivable	91,463,211	366,739	0	91,829,950
<i>Total Assets</i>	<u>3,270,712,437</u>	<u>6,052,024</u>	<u>40,704,681</u>	<u>3,317,469,142</u>
<b>Liabilities</b>				
Accounts Payable	0	0	11,511,844	11,511,844
Intergovernmental Payable	208,543,678	993,909	24,347,953	233,885,540
<i>Total Liabilities</i>	<u>208,543,678</u>	<u>993,909</u>	<u>35,859,797</u>	<u>245,397,384</u>
<b>Deferred Inflows of Resources</b>				
Property Taxes	2,603,369,820	0	0	2,603,369,820
<b>Net Position</b>				
Restricted for Individuals, Organizations and Other Governments	<u>\$458,798,939</u>	<u>\$5,058,115</u>	<u>\$4,844,884</u>	<u>\$468,701,938</u>

**Cuyahoga County, Ohio**  
*Combining Statement of Changes in Fiduciary Net Position*  
*Custodial Funds*  
*For the Year Ended December 31, 2020*

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
<b>Additions</b>				
Intergovernmental	\$117,530,373	\$0	\$0	\$117,530,373
Amounts Received as Fiscal Agent	0	29,051,532	0	29,051,532
Licenses, Permits and Fees for Other Governments	0	0	149,168,432	149,168,432
Fines and Forfeitures for Other Governments	0	0	20,468,149	20,468,149
Property Tax Collections for Other Governments	2,160,175,789	0	0	2,160,175,789
Excise Tax Collections for Other Governments	12,415,763	0	0	12,415,763
Special Assessment				
Collections for Other Governments	40,162,226	0	0	40,162,226
Sheriff Sales Collections for Others	0	0	26,163,159	26,163,159
Miscellaneous	1,511,597	0	10,790,751	12,302,348
<i>Total Additions</i>	<u>2,331,795,748</u>	<u>29,051,532</u>	<u>206,590,491</u>	<u>2,567,437,771</u>
<b>Deductions</b>				
Distributions of State Funds to Other Governments	117,438,117	0	0	117,438,117
Licenses, Permits and Fees				
Distributions to Other Governments	0	0	148,337,800	148,337,800
Fines and Forfeitures				
Distributions to Other Governments	0	0	20,466,533	20,466,533
Property Tax Distributions to Other Governments	2,150,158,352	0	0	2,150,158,352
Excise Tax Distributions to Other Governments	12,415,763	0	0	12,415,763
Special Assessment				
Distributions to Other Governments	46,493,028	0	0	46,493,028
Sheriff Sales Distributions to Others	0	0	26,163,159	26,163,159
Distributions as Fiscal Agent	0	31,790,391	0	31,790,391
Miscellaneous	1,063,487	0	10,021,329	11,084,816
<i>Total Deductions</i>	<u>2,327,568,747</u>	<u>31,790,391</u>	<u>204,988,821</u>	<u>2,564,347,959</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	4,227,001	(2,738,859)	1,601,670	3,089,812
<i>Net Position Beginning of Year</i>	454,571,938	7,796,974	3,243,214	465,612,126
<i>Net Position End of Year</i>	<u>\$458,798,939</u>	<u>\$5,058,115</u>	<u>\$4,844,884</u>	<u>\$468,701,938</u>

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**Individual Fund Schedules of Revenues,  
Expenditures/Expenses and Changes in Fund  
Balance/Fund Equity – Budget and Actual**

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 General  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$27,097,485	\$27,097,485	\$24,360,438	(\$2,737,047)
Sales Tax	251,825,047	262,839,915	248,529,772	(14,310,143)
Hotel/Lodging Taxes	4,379,029	4,570,569	4,321,727	(248,842)
Payments in Lieu of Taxes	293	306	289	(17)
Charges for Services	86,616,046	90,015,380	85,998,327	(4,017,053)
Licenses and Permits	92,942	97,008	91,726	(5,282)
Fines and Forfeitures	7,520,745	7,849,704	7,422,332	(427,372)
Intergovernmental	46,094,999	44,623,087	50,338,953	5,715,866
Interest	15,654,923	16,339,671	15,450,069	(889,602)
Other	5,088,593	5,311,166	6,786,064	1,474,898
<i>Total Revenues</i>	<u>444,370,102</u>	<u>458,744,291</u>	<u>443,299,697</u>	<u>(15,444,594)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Other Statutory Contributions:				
Other	75,147	75,147	54,980	20,167
Board of Election Administration:				
Personal Services	6,589,779	6,596,285	6,481,405	114,880
Other	1,811,746	1,847,971	1,717,852	130,119
Total Board of Election Administration	<u>8,401,525</u>	<u>8,444,256</u>	<u>8,199,257</u>	<u>244,999</u>
Primary Election:				
Personal Services	637,332	951,232	727,428	223,804
Other	1,963,480	1,649,580	1,613,790	35,790
Total Primary Election	<u>2,600,812</u>	<u>2,600,812</u>	<u>2,341,218</u>	<u>259,594</u>
General Election:				
Personal Services	1,323,152	2,459,826	2,079,437	380,389
Other	3,075,425	3,859,107	3,197,247	661,860
Total General Election	<u>4,398,577</u>	<u>6,318,933</u>	<u>5,276,684</u>	<u>1,042,249</u>
Special Election:				
Other	0	0	18,658	(18,658)
Electronic Voting Consultation:				
Other	1,763,860	1,763,860	1,643,559	120,301
County Council:				
Personal Services	2,161,454	2,161,454	2,019,963	141,491
Other	178,489	178,489	92,394	86,095
Total County Council	<u>\$2,339,943</u>	<u>\$2,339,943</u>	<u>\$2,112,357</u>	<u>\$227,586</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 General (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Property Management:				
Personal Services	\$235,109	\$235,109	\$168,640	\$66,469
Other	1,417,420	2,014,295	1,122,993	891,302
<b>Total Property Management</b>	<b>1,652,529</b>	<b>2,249,404</b>	<b>1,291,633</b>	<b>957,771</b>
Archives:				
Personal Services	413,890	513,890	435,369	78,521
Other	709,763	758,866	668,302	90,564
<b>Total Archives</b>	<b>1,123,653</b>	<b>1,272,756</b>	<b>1,103,671</b>	<b>169,085</b>
Communications:				
Personal Services	809,551	809,551	571,579	237,972
Other	39,006	39,006	25,015	13,991
<b>Total Communications</b>	<b>848,557</b>	<b>848,557</b>	<b>596,594</b>	<b>251,963</b>
County Executive:				
Personal Services	738,634	712,634	697,819	14,815
Other	146,108	172,108	139,354	32,754
<b>Total County Executive</b>	<b>884,742</b>	<b>884,742</b>	<b>837,173</b>	<b>47,569</b>
Administration-Fiscal Services:				
Personal Services	586,226	831,226	798,539	32,687
Other	1,316,791	1,416,791	411,619	1,005,172
<b>Total Administration-Fiscal Services</b>	<b>1,903,017</b>	<b>2,248,017</b>	<b>1,210,158</b>	<b>1,037,859</b>
Office of Budget and Management - Fiscal Services:				
Personal Services	1,112,731	1,207,160	1,059,834	147,326
Other	1,960,540	935,540	656,362	279,178
<b>Total Office of Budget and Management - Fiscal Services</b>	<b>3,073,271</b>	<b>2,142,700</b>	<b>1,716,196</b>	<b>426,504</b>
County Headquarters:				
Other	6,073,873	6,073,873	5,789,126	284,747
Financial Reporting:				
Personal Services	2,159,047	1,670,285	1,588,586	81,699
Other	956,790	956,790	832,845	123,945
<b>Total Financial Reporting</b>	<b>3,115,837</b>	<b>2,627,075</b>	<b>2,421,431</b>	<b>205,644</b>
Microfilm:				
Personal Services	794,611	636,356	532,581	103,775
Other	165,332	340,941	336,903	4,038
<b>Total Microfilm</b>	<b>\$959,943</b>	<b>\$977,297</b>	<b>\$869,484</b>	<b>\$107,813</b>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 General (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Services:				
Personal Services	\$580,836	\$620,147	\$511,055	\$109,092
Other	12,780	12,780	4,882	7,898
Total General Services	593,616	632,927	515,937	116,990
Recording/Coneyance:				
Personal Services	928,625	922,617	823,052	99,565
Other	79,301	79,301	50,556	28,745
Total Recording/Coneyance	1,007,926	1,001,918	873,608	128,310
Treasury Management I:				
Personal Services	1,354,155	1,174,121	1,094,253	79,868
Other	1,634,461	1,334,461	1,076,392	258,069
Total Treasury Management I	2,988,616	2,508,582	2,170,645	337,937
Office of Procurement:				
Personal Services	1,582,166	1,582,166	1,363,115	219,051
Other	606,809	606,809	417,279	189,530
Total Office of Procurement	2,188,975	2,188,975	1,780,394	408,581
General (Consumer Affairs):				
Personal Services	720,875	730,918	633,637	97,281
Other	39,444	39,444	34,167	5,277
Total General (Consumer Affairs)	760,319	770,362	667,804	102,558
Personnel Review Commission:				
Personal Services	1,938,198	1,893,198	1,573,180	320,018
Other	93,448	138,448	(33,740)	172,188
Total Personnel Review Commission	2,031,646	2,031,646	1,539,440	492,206
Human Resources Administration:				
Personal Services	3,315,221	3,315,221	3,172,603	142,618
Other	407,900	507,900	344,624	163,276
Total Human Resources Administration	3,723,121	3,823,121	3,517,227	305,894
Employee Benefits:				
Other	216,000	216,000	0	216,000
Internal Audit:				
Personal Services	653,336	730,200	557,323	172,877
Other	62,315	62,315	19,975	42,340
Total Internal Audit	715,651	792,515	577,298	215,217
Project Management:				
Personal Services	\$242,131	\$259,131	\$257,818	\$1,313

(continued)



**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 General (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Inspector General:				
Personal Services	\$941,693	\$937,693	\$823,072	\$114,621
Other	47,802	56,802	40,114	16,688
<b>Total Inspector General</b>	<b>989,495</b>	<b>994,495</b>	<b>863,186</b>	<b>131,309</b>
Innovation and Performance:				
Personal Services	556,245	656,245	412,319	243,926
Other	231,667	231,667	51,070	180,597
<b>Total Innovation and Performance</b>	<b>787,912</b>	<b>887,912</b>	<b>463,389</b>	<b>424,523</b>
Information Technology Administration:				
Personal Services	1,403,599	1,286,599	1,033,250	253,349
Other	1,264,783	1,264,783	969,612	295,171
<b>Total Information Technology Administration</b>	<b>2,668,382</b>	<b>2,551,382</b>	<b>2,002,862</b>	<b>548,520</b>
Web and Multi-Media Development:				
Personal Services	1,916,929	2,266,929	2,171,760	95,169
Other	1,373,777	923,777	549,114	374,663
<b>Total Web and Multi-Media Development</b>	<b>3,290,706</b>	<b>3,190,706</b>	<b>2,720,874</b>	<b>469,832</b>
Web Application Development:				
Other	53,050	53,050	53,050	0
Security and Disaster Recovery:				
Personal Services	527,399	645,064	617,426	27,638
Other	549,203	431,538	361,212	70,326
<b>Total Security and Disaster Recovery</b>	<b>1,076,602</b>	<b>1,076,602</b>	<b>978,638</b>	<b>97,964</b>
Engineering Services:				
Personal Services	2,762,097	2,762,097	2,255,282	506,815
Other	1,749,345	4,549,345	3,344,327	1,205,018
<b>Total Engineering Services</b>	<b>4,511,442</b>	<b>7,311,442</b>	<b>5,599,609</b>	<b>1,711,833</b>
Mainframe Operation Services:				
Personal Services	2,661,547	953,547	876,248	77,299
Other	2,291,419	3,599,419	1,997,889	1,601,530
<b>Total Mainframe Operation Services</b>	<b>4,952,966</b>	<b>4,552,966</b>	<b>2,874,137</b>	<b>1,678,829</b>
Hardware/Software Support Center:				
Personal Services	0	0	(3,458)	3,458
WAN Services:				
Personal Services	549,019	549,019	412,567	136,452
Other	1,331,574	1,031,574	1,388,104	(356,530)
<b>Total WAN Services</b>	<b>\$1,880,593</b>	<b>\$1,580,593</b>	<b>\$1,800,671</b>	<b>(\$220,078)</b>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Communication Services:				
Personal Services	\$683,019	\$683,019	\$553,529	\$129,490
Other	2,777,294	2,777,294	3,003,308	(226,014)
Total Communication Services	3,460,313	3,460,313	3,556,837	(96,524)
Auto Title Administration:				
Personal Services	3,563,297	3,309,350	2,841,017	468,333
Other	1,596,340	996,340	689,996	306,344
Total Auto Title Administration	5,159,637	4,305,690	3,531,013	774,677
Soldiers and Sailors Monument:				
Personal Services	190,694	190,694	161,386	29,308
Other	65,137	65,137	20,855	44,282
Total Soldiers and Sailors Monument	255,831	255,831	182,241	73,590
Risk Management:				
Other	941,479	941,479	888,443	53,036
Risk Management Settlements:				
Other	466,168	7,146,168	6,734,993	411,175
Fiscal Uncategorized Activity:				
Other	2,522,201	2,248,956	2,034,611	214,345
General Consumer Affairs:				
Other	233,016	5,925,348	3,032,614	2,892,734
Unclaimed Monies:				
Other	0	0	449,182	(449,182)
Total Legislative and Executive	86,933,080	101,575,482	85,145,242	16,430,240
Judicial:				
Court of Appeals:				
Other	976,399	976,399	586,038	390,361
Clerk of Courts:				
Personal Services	6,113,585	6,218,585	5,213,646	1,004,939
Other	3,012,890	3,012,890	1,871,381	1,141,509
Total Clerk of Courts	9,126,475	9,231,475	7,085,027	2,146,448
Judicial General:				
Personal Services	9,382,523	9,382,523	9,022,495	360,028
Other	21,024,868	21,009,918	16,852,960	4,156,958
Total Judicial General	\$30,407,391	\$30,392,441	\$25,875,455	\$4,516,986

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 General (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Arbitration:				
Personal Services	\$1,416,799	\$1,916,799	\$1,814,027	\$102,772
Other	58,374	68,374	66,303	2,071
<b>Total Arbitration</b>	<b>1,475,173</b>	<b>1,985,173</b>	<b>1,880,330</b>	<b>104,843</b>
Central Scheduling:				
Personal Services	7,080,416	7,605,416	7,303,681	301,735
Other	808,710	808,710	794,153	14,557
<b>Total Central Scheduling</b>	<b>7,889,126</b>	<b>8,414,126</b>	<b>8,097,834</b>	<b>316,292</b>
Probation:				
Personal Services	15,027,480	14,002,480	13,076,483	925,997
Other	2,471,775	2,471,775	1,112,316	1,359,459
<b>Total Probation</b>	<b>17,499,255</b>	<b>16,474,255</b>	<b>14,188,799</b>	<b>2,285,456</b>
Medical Examiner Operations:				
Personal Services	5,345,774	5,345,774	4,593,367	752,407
Other	2,441,889	2,401,824	2,287,867	113,957
<b>Total Medical Examiner Operations</b>	<b>7,787,663</b>	<b>7,747,598</b>	<b>6,881,234</b>	<b>866,364</b>
Regional Forensic Science Lab:				
Personal Services	0	5,115,940	4,614,899	501,041
Other	0	962,660	772,040	190,620
<b>Total Regional Forensic Science Lab</b>	<b>0</b>	<b>6,078,600</b>	<b>5,386,939</b>	<b>691,661</b>
Domestic Relations:				
Personal Services	3,698,628	3,448,628	3,385,153	63,475
Other	1,325,833	1,027,234	894,773	132,461
<b>Total Domestic Relations</b>	<b>5,024,461</b>	<b>4,475,862</b>	<b>4,279,926</b>	<b>195,936</b>
Bureau of Support:				
Personal Services	4,302,409	4,137,409	3,908,921	228,488
Other	1,107,770	1,107,770	1,015,638	92,132
<b>Total Bureau of Support</b>	<b>5,410,179</b>	<b>5,245,179</b>	<b>4,924,559</b>	<b>320,620</b>
Justice Affairs Administration:				
Personal Services	1,097,604	1,109,604	874,052	235,552
Other	68,749	56,749	36,598	20,151
<b>Total Justice Affairs Administration</b>	<b>1,166,353</b>	<b>1,166,353</b>	<b>910,650</b>	<b>255,703</b>
Public Safety Grants Administration:				
Personal Services	233,821	243,614	222,514	21,100
Other	826,220	795,688	302,433	493,255
<b>Total Public Safety Grants Administration</b>	<b>\$1,060,041</b>	<b>\$1,039,302</b>	<b>\$524,947</b>	<b>\$514,355</b>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 General (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Fusion Center:</b>				
Personal Services	\$141,289	\$141,289	\$116,554	\$24,735
Other	57,698	57,698	30,074	27,624
<b>Total Fusion Center</b>	<b>198,987</b>	<b>198,987</b>	<b>146,628</b>	<b>52,359</b>
<b>Juvenile Court Administration:</b>				
Personal Services	3,832,234	4,232,234	4,162,830	69,404
Other	1,783,167	2,063,167	1,956,711	106,456
<b>Total Juvenile Court Administration</b>	<b>5,615,401</b>	<b>6,295,401</b>	<b>6,119,541</b>	<b>175,860</b>
<b>Juvenile Court Legal:</b>				
Personal Services	6,959,597	7,559,597	7,506,613	52,984
Other	4,625,427	4,625,427	3,350,349	1,275,078
<b>Total Juvenile Court Legal</b>	<b>11,585,024</b>	<b>12,185,024</b>	<b>10,856,962</b>	<b>1,328,062</b>
<b>Juvenile Court Child Support:</b>				
Personal Services	3,796,161	3,396,161	3,218,337	177,824
Other	1,226,584	1,226,584	1,059,607	166,977
<b>Total Juvenile Court Child Support</b>	<b>5,022,745</b>	<b>4,622,745</b>	<b>4,277,944</b>	<b>344,801</b>
<b>Juvenile Court Detention Home:</b>				
Personal Services	12,666,119	12,266,119	5,456,746	6,809,373
Other	3,125,781	3,125,781	2,278,192	847,589
<b>Total Juvenile Court Detention Home</b>	<b>15,791,900</b>	<b>15,391,900</b>	<b>7,734,938</b>	<b>7,656,962</b>
<b>Law Department:</b>				
Personal Services	2,253,708	1,953,708	1,809,524	144,184
Other	420,856	508,356	416,522	91,834
<b>Total Law Department</b>	<b>2,674,564</b>	<b>2,462,064</b>	<b>2,226,046</b>	<b>236,018</b>
<b>Municipal Courts:</b>				
Personal Services	476,602	476,602	2,363,382	(1,886,780)
Other	3,211,420	3,211,420	837,751	2,373,669
<b>Total Municipal Courts</b>	<b>3,688,022</b>	<b>3,688,022</b>	<b>3,201,133</b>	<b>486,889</b>
<b>Probate Court:</b>				
Personal Services	5,262,216	5,262,216	5,216,088	46,128
Other	1,454,009	1,454,009	1,098,387	355,622
<b>Total Probate Court</b>	<b>6,716,225</b>	<b>6,716,225</b>	<b>6,314,475</b>	<b>401,750</b>
<b>Public Defender:</b>				
Personal Services	11,581,873	11,581,873	10,994,116	587,757
Other	1,963,639	1,963,639	1,570,854	392,785
<b>Total Public Defender</b>	<b>\$13,545,512</b>	<b>\$13,545,512</b>	<b>\$12,564,970</b>	<b>\$980,542</b>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 General (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Office:				
Personal Services	\$24,585,198	\$24,185,198	\$21,971,753	\$2,213,445
Other	3,621,758	5,209,813	3,682,134	1,527,679
<b>Total General Office</b>	<b>28,206,956</b>	<b>29,395,011</b>	<b>25,653,887</b>	<b>3,741,124</b>
Child Support:				
Personal Services	3,146,022	3,146,022	2,863,812	282,210
Other	438,080	630,634	401,082	229,552
<b>Total Child Support</b>	<b>3,584,102</b>	<b>3,776,656</b>	<b>3,264,894</b>	<b>511,762</b>
Children and Family Services:				
Personal Services	3,699,930	3,699,930	3,276,517	423,413
Other	378,330	378,330	108,133	270,197
<b>Total Children and Family Services</b>	<b>4,078,260</b>	<b>4,078,260</b>	<b>3,384,650</b>	<b>693,610</b>
Law Enforcement Sheriff:				
Personal Services	22,627,366	22,627,366	5,796,380	16,830,986
Other	1,821,625	1,808,415	1,768,538	39,877
<b>Total Law Enforcement Sheriff</b>	<b>24,448,991</b>	<b>24,435,781</b>	<b>7,564,918</b>	<b>16,870,863</b>
Jail Operations - Sheriff:				
Personal Services	57,503,576	57,503,576	12,458,499	45,045,077
Other	35,733,861	35,733,861	22,545,117	13,188,744
<b>Total Jail Operations - Sheriff</b>	<b>93,237,437</b>	<b>93,237,437</b>	<b>35,003,616</b>	<b>58,233,821</b>
Sheriff Operations:				
Personal Services	4,982,490	4,982,490	4,449,218	533,272
Other	596,890	596,890	438,707	158,183
<b>Total Sheriff Operations</b>	<b>5,579,380</b>	<b>5,579,380</b>	<b>4,887,925</b>	<b>691,455</b>
Coroner's Lab:				
Personal Services	0	662,149	496,627	165,522
Other	325,133	325,133	276,933	48,200
<b>Total Coroner's Lab</b>	<b>325,133</b>	<b>987,282</b>	<b>773,560</b>	<b>213,722</b>
Euclid Jail:				
Personal Services	2,073,452	2,073,452	537,134	1,536,318
Other	93,167	93,167	9,708	83,459
<b>Total Euclid Jail</b>	<b>\$2,166,619</b>	<b>\$2,166,619</b>	<b>\$546,842</b>	<b>\$1,619,777</b>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Bedford Jail:				
Personal Services	\$5,891,516	\$5,891,516	\$1,425,624	\$4,465,892
Other	841,416	841,416	279,316	562,100
Total Bedford Jail	6,732,932	6,732,932	1,704,940	5,027,992
Total Judicial	321,020,706	328,722,001	216,849,607	111,872,394
Total General Government	407,953,786	430,297,483	301,994,849	128,302,634
Health and Safety:				
COVID-19 Emergency Response:				
Other	0	9,075,000	1,682,910	7,392,090
CECOMS:				
Personal Services	331,351	331,351	125,072	206,279
Other	286,986	286,986	219,548	67,438
Total CECOMS	618,337	618,337	344,620	273,717
Total Health and Safety	618,337	9,693,337	2,027,530	7,665,807
Social Services:				
Veteran's Service Commission:				
Personal Services	2,588,912	2,588,912	2,178,739	410,173
Other	5,016,955	5,016,955	3,692,670	1,324,285
Total Social Services	7,605,867	7,605,867	5,871,409	1,734,458
Community Development:				
Economic Development:				
Personal Services	1,485,721	1,485,721	1,203,605	282,116
Other	1,520,364	1,450,364	1,009,506	440,858
Total Economic Development	3,006,085	2,936,085	2,213,111	722,974
Regional Collaboration:				
Personal Services	263,484	263,484	220,095	43,389
Other	2,231	2,231	1,900	331
Total Regional Collaboration	265,715	265,715	221,995	43,720
Sustainability:				
Personal Services	237,827	253,827	233,565	20,262
Other	41,453	25,453	2,559	22,894
Total Sustainability	279,280	279,280	236,124	43,156
Community Development Casino Tax:				
Other	\$6,091,315	\$6,401,679	\$5,009,794	\$1,391,885

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
General (continued)  
Budget Basis  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
County Hotel Operating:				
Other	\$334,101	\$1,771,123	\$1,710,191	\$60,932
Global Center Operating:				
Other	5,400,000	5,400,000	5,400,000	0
County Planning Commission Administration:				
Personal Services	1,718,362	1,568,362	1,326,102	242,260
Other	2,019,559	2,140,159	1,048,344	1,091,815
Total County Planning Commission Administration	3,737,921	3,708,521	2,374,446	1,334,075
Total Community Development	19,114,417	20,762,403	17,165,661	3,596,742
<i>Total Expenditures</i>	435,292,407	468,359,090	327,059,449	141,299,641
<i>Excess of Revenues Over (Under) Expenditures</i>	9,077,695	(9,614,799)	116,240,248	125,855,047
<b>Other Financing Sources (Uses)</b>				
Transfers In	12,413,379	12,515,884	11,859,465	(656,419)
Transfers Out	(63,792,377)	(85,022,067)	(83,886,207)	1,135,860
<i>Total Other Financing Sources (Uses)</i>	(51,378,998)	(72,506,183)	(72,026,742)	479,441
<i>Net Change in Fund Balance</i>	(42,301,303)	(82,120,982)	44,213,506	126,334,488
Fund Balance Beginning of Year	132,874,844	132,874,844	132,874,844	0
Prior Year Encumbrances Appropriated	15,566,870	15,566,870	15,566,870	0
<i>Fund Balance End of Year</i>	\$106,140,411	\$66,320,732	\$192,655,220	\$126,334,488

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
**Human Services**  
*Budget Basis*  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$82,274,794	\$66,993,406	\$66,993,406	\$0
Charges for Services	78,591	63,994	63,994	0
Fines and Forfeitures	86	70	70	0
Intergovernmental	166,080,078	135,233,034	135,233,034	0
Interest	186,562	151,911	151,911	0
Other	1,326,115	1,079,807	1,079,807	0
<b>Total Revenues</b>	<b>249,946,226</b>	<b>203,522,222</b>	<b>203,522,222</b>	<b>0</b>
<b>Expenditures</b>				
Current:				
Social Services:				
Office of the Director - Children and Family Services:				
Personal Services	6,046,680	6,046,680	5,576,458	470,222
Other	15,750,584	15,610,584	13,632,852	1,977,732
<b>Total Office of the Director - Children and Family Services</b>	<b>21,797,264</b>	<b>21,657,264</b>	<b>19,209,310</b>	<b>2,447,954</b>
Training:				
Personal Services	900,685	900,685	873,053	27,632
Other	88,402	88,402	21,271	67,131
<b>Total Training</b>	<b>989,087</b>	<b>989,087</b>	<b>894,324</b>	<b>94,763</b>
Information Services:				
Personal Services	1,255,222	1,155,222	869,065	286,157
Other	3,214	3,214	217	2,997
<b>Total Information Services</b>	<b>1,258,436</b>	<b>1,158,436</b>	<b>869,282</b>	<b>289,154</b>
Direct Services:				
Personal Services	40,211,557	41,211,557	39,361,230	1,850,327
Other	1,492,553	1,682,553	1,617,666	64,887
<b>Total Direct Services</b>	<b>41,704,110</b>	<b>42,894,110</b>	<b>40,978,896</b>	<b>1,915,214</b>
Supportive Services:				
Personal Services	2,708,885	2,208,885	1,720,862	488,023
Other	2,165,048	3,724,176	3,462,172	262,004
<b>Total Supportive Services</b>	<b>\$4,873,933</b>	<b>\$5,933,061</b>	<b>\$5,183,034</b>	<b>\$750,027</b>

(continued)



**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
*Human Services (continued)*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Foster and Adoptive Parents I:				
Personal Services	\$222,084	\$507,084	\$448,034	\$59,050
Other	191,743	191,743	125,769	65,974
Total Foster and Adoptive Parents I	413,827	698,827	573,803	125,024
Visitation:				
Personal Services	1,164,698	1,209,698	1,142,730	66,968
Other	227,013	227,013	172,921	54,092
Total Visitation	1,391,711	1,436,711	1,315,651	121,060
Contracted Placements:				
Personal Services	1,512,987	1,512,987	1,237,080	275,907
Other	30,984	30,984	13,962	17,022
Total Contracted Placements	1,543,971	1,543,971	1,251,042	292,929
Foster Homes:				
Personal Services	3,675,569	3,730,569	3,475,383	255,186
Other	92,704	92,704	72,974	19,730
Total Foster Homes	3,768,273	3,823,273	3,548,357	274,916
Permanent Custody Adoptions:				
Personal Services	5,074,602	4,574,602	3,924,371	650,231
Other	247,219	247,219	137,567	109,652
Total Permanent Custody Adoptions	5,321,821	4,821,821	4,061,938	759,883
Office of the Director - Senior and Adult Services:				
Personal Services	2,104,203	1,399,203	1,269,257	129,946
Other	16,639,590	14,139,590	13,472,736	666,854
Total Office of the Director - Senior and Adult Services	\$18,743,793	\$15,538,793	\$14,741,993	\$796,800

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 Human Services (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Resources:				
Personal Services	\$1,048,398	\$1,048,398	\$724,853	\$323,545
Other	38,144	38,144	32,103	6,041
Total Human Resources	<u>1,086,542</u>	<u>1,086,542</u>	<u>756,956</u>	<u>329,586</u>
Information Services - Human Services:				
Personal Services	4,267,510	4,267,510	3,667,441	600,069
Other	2,169,417	2,169,417	1,201,652	967,765
Total Information Services - Human Services	<u>6,436,927</u>	<u>6,436,927</u>	<u>4,869,093</u>	<u>1,567,834</u>
Tapestry System of Care - Children and Family Services:				
Personal Services	499,351	214,351	107,489	106,862
Other	3,571,436	3,521,436	2,446,012	1,075,424
Total Tapestry System of Care - Children and Family Services	<u>4,070,787</u>	<u>3,735,787</u>	<u>2,553,501</u>	<u>1,182,286</u>
Administrative Services - General Manager:				
Personal Services	1,654,430	1,419,430	1,658,312	(238,882)
Other	9,647,654	10,494,302	9,973,415	520,887
Total Administrative Services - General Manager	<u>11,302,084</u>	<u>11,913,732</u>	<u>11,631,727</u>	<u>282,005</u>
Information Services:				
Personal Services	986,788	1,031,788	949,200	82,588
Other	9,988	9,988	1,574	8,414
Total Information Services	<u>996,776</u>	<u>1,041,776</u>	<u>950,774</u>	<u>91,002</u>
Work First Services:				
Personal Services	2,792,751	2,142,751	1,945,988	196,763
Other	12,648,212	12,053,212	9,445,735	2,607,477
Total Work First Services	<u>15,440,963</u>	<u>14,195,963</u>	<u>11,391,723</u>	<u>2,804,240</u>
Southgate:				
Personal Services	4,321,165	3,621,165	3,441,110	180,055
Other	22,777	22,777	5,810	16,967
Total Southgate	<u>\$4,343,942</u>	<u>\$3,643,942</u>	<u>\$3,446,920</u>	<u>\$197,022</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 Human Services (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Ohio City:				
Personal Services	\$4,340,035	\$4,140,035	\$3,956,286	\$183,749
Other	634,948	634,948	568,016	66,932
Total Ohio City	4,974,983	4,774,983	4,524,302	250,681
Quincy Place:				
Personal Services	4,325,717	4,925,717	4,695,780	229,937
Other	1,041,012	781,012	743,178	37,834
Total Quincy Place	5,366,729	5,706,729	5,438,958	267,771
Veteran Employment Building:				
Personal Services	22,998,528	24,690,062	24,333,609	356,453
Other	693,240	632,240	545,905	86,335
Total Veteran Employment Building	23,691,768	25,322,302	24,879,514	442,788
West Shore:				
Personal Services	3,907,387	2,607,387	2,441,121	166,266
Other	676,739	687,739	549,866	137,873
Total West Shore	4,584,126	3,295,126	2,990,987	304,139
Client Support Services:				
Personal Services	6,892,667	6,577,667	6,215,315	362,352
Other	8,936,309	7,806,309	6,043,333	1,762,976
Total Client Support Services	15,828,976	14,383,976	12,258,648	2,125,328
Children with Medical Handicaps:				
Other	1,756,723	1,756,723	1,146,242	610,481
Office of the Director:				
Personal Services	947,096	1,017,096	945,257	71,839
Other	2,383,236	2,518,236	2,286,761	231,475
Total Office of the Director	3,330,332	3,535,332	3,232,018	303,314
Management Services:				
Personal Services	887,709	787,709	670,191	117,518
Other	7,737	7,737	3,160	4,577
Total Management Services	895,446	795,446	673,351	122,095
Community Programs:				
Other	\$2,077,689	\$2,926,404	\$2,126,256	\$800,148

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 Human Services (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Home Support:				
Personal Services	\$3,975,122	\$4,465,122	\$3,805,806	\$659,316
Other	174,582	174,582	145,222	29,360
Total Home Support	4,149,704	4,639,704	3,951,028	688,676
Protective Services:				
Personal Services	3,815,032	3,733,306	3,233,854	499,452
Other	1,180,642	1,045,642	974,263	71,379
Total Protective Services	4,995,674	4,778,948	4,208,117	570,831
Resource and Training:				
Personal Services	686,328	786,328	687,120	99,208
Other	3,815	3,815	0	3,815
Total Resource and Training	690,143	790,143	687,120	103,023
Options Program:				
Personal Services	1,601,072	1,701,072	1,522,924	178,148
Other	3,267,376	4,067,376	3,841,996	225,380
Total Options Program	4,868,448	5,768,448	5,364,920	403,528
Administrative Services:				
Personal Services	646,779	691,779	664,723	27,056
Other	422,226	397,226	522,592	(125,366)
Total Administrative Services	1,069,005	1,089,005	1,187,315	(98,310)
Early Start:				
Other	2,160,247	2,160,247	1,793,118	367,129
Health and Safety:				
Other	1,198,103	1,644,777	1,698,642	(53,865)
Quality Child Care:				
Other	\$10,979,319	\$11,009,460	\$8,197,343	\$2,812,117

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 Human Services (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Universal Pre-K:				
Personal Services	\$275,522	\$283,522	\$267,767	\$15,755
Other	5,743,603	5,752,444	5,240,139	512,305
<b>Total Universal Pre-K</b>	<b>6,019,125</b>	<b>6,035,966</b>	<b>5,507,906</b>	<b>528,060</b>
Family and Children First:				
Personal Services	847,231	847,231	732,291	114,940
Other	5,850,911	6,488,821	5,910,055	578,766
<b>Total Family and Children First</b>	<b>6,698,142</b>	<b>7,336,052</b>	<b>6,642,346</b>	<b>693,706</b>
Multi-System Youth Custody:				
Other	0	37,605	0	37,605
Work Force Innovation and Opportunities:				
Personal Services	993,381	993,381	895,682	97,699
Other	15,134,115	15,134,115	13,591,691	1,542,424
<b>Total Work Force Innovation and Opportunities</b>	<b>16,127,496</b>	<b>16,127,496</b>	<b>14,487,373</b>	<b>1,640,123</b>
<i>Total Expenditures</i>	<i>266,946,425</i>	<i>266,464,895</i>	<i>239,223,828</i>	<i>27,241,067</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>(17,000,199)</i>	<i>(62,942,673)</i>	<i>(35,701,606)</i>	<i>27,241,067</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	122,810	100,000	100,000	0
<i>Net Change in Fund Balance</i>	<i>(16,877,389)</i>	<i>(62,842,673)</i>	<i>(35,601,606)</i>	<i>27,241,067</i>
Fund Deficit Beginning of Year	(1,848,846)	(1,848,846)	(1,848,846)	0
Prior Year Encumbrances Appropriated	23,142,400	23,142,400	23,142,400	0
<b>Fund Balance (Deficit) End of Year</b>	<b>\$4,416,165</b>	<b>(\$41,549,119)</b>	<b>(\$14,308,052)</b>	<b>\$27,241,067</b>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual  
 Health and Human Services Levy  
 Budget Basis  
 For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$65,174,244	\$32,217,234	\$71,477,019	\$39,259,785
Payments in Lieu of Taxes	4,248	3,725	3,662	(63)
Charges for Services	3,271	2,868	2,820	(48)
Intergovernmental	4,478,922	3,115,295	6,046,728	2,931,433
Other	172,172	150,988	148,437	(2,551)
<i>Total Revenues</i>	<u>69,832,857</u>	<u>35,490,110</u>	<u>77,678,666</u>	<u>42,188,556</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Office of Reentry:				
Personal Services	568,159	568,159	441,116	127,043
Other	2,038,882	2,617,922	2,423,578	194,344
<i>Total Office of Reentry</i>	<u>2,607,041</u>	<u>3,186,081</u>	<u>2,864,694</u>	<u>321,387</u>
Legal Services:				
Personal Services	1,667,885	1,512,885	897,973	614,912
Other	3,167,485	3,167,485	1,797,874	1,369,611
<i>Total Legal Services</i>	<u>4,835,370</u>	<u>4,680,370</u>	<u>2,695,847</u>	<u>1,984,523</u>
Community Social Services:				
Personal Services	7,419,441	7,574,441	7,287,517	286,924
Other	6,386,398	6,386,398	3,422,813	2,963,585
<i>Total Community Social Services</i>	<u>13,805,839</u>	<u>13,960,839</u>	<u>10,710,330</u>	<u>3,250,509</u>
Detention Home:				
Personal Services	1,016,782	1,016,782	330,789	685,993
Other	2,581,986	2,581,986	1,749,489	832,497
<i>Total Detention Home</i>	<u>3,598,768</u>	<u>3,598,768</u>	<u>2,080,278</u>	<u>1,518,490</u>
Youth and Family Partnership:				
Personal Services	0	0	5,687	(5,687)
Juvenile Court Intervention Center:				
Personal Services	716,975	716,975	685,229	31,746
Other	65,000	65,000	372	64,628
<i>Total Juvenile Court Intervention Center</i>	<u>\$781,975</u>	<u>\$781,975</u>	<u>\$685,601</u>	<u>\$96,374</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Health and Human Services Levy (continued)*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Family Justice Center:				
Personal Services	\$183,200	\$183,200	\$124,137	\$59,063
Other	252,097	308,020	288,245	19,775
Total Family Justice Center	435,297	491,220	412,382	78,838
Total General Government - Judicial	26,064,290	26,699,253	19,454,819	7,244,434
Health and Safety:				
Hospital Operations:				
Other	32,472,000	32,472,000	32,472,000	0
Social Services:				
Educational Assistance:				
Other	1,000,227	1,000,227	838,786	161,441
Homeless Services:				
Personal Services	485,866	415,866	403,749	12,117
Other	8,527,124	8,921,844	8,492,128	429,716
Total Homeless Services	9,012,990	9,337,710	8,895,877	441,833
Health and Human Services Levies:				
Other	4,174,261	4,174,261	3,509,395	664,866
Human Services Other Program:				
Other	1,096,885	1,096,885	1,165,131	(68,246)
Total Social Services	15,284,363	15,609,083	14,409,189	1,199,894
<i>Total Expenditures</i>	73,820,653	74,780,336	66,336,008	8,444,328
<i>Excess of Revenues Over (Under) Expenditures</i>	(3,987,796)	(39,290,226)	11,342,658	50,632,884
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,285,597	1,030,687	1,000,000	(30,687)
Transfers Out	(31,531)	(31,531)	(31,531)	0
<i>Total Other Financing Sources (Uses)</i>	1,254,066	999,156	968,469	(30,687)
<i>Net Change in Fund Balance</i>	(2,733,730)	(38,291,070)	12,311,127	50,602,197
Fund Balance Beginning of Year	6,745,524	6,745,524	6,745,524	0
Prior Year Encumbrances Appropriated	1,313,975	1,313,975	1,313,975	0
<i>Fund Balance (Deficit) End of Year</i>	\$5,325,769	(\$30,231,571)	\$20,370,626	\$50,602,197

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
County Board of Developmental Disabilities  
Budget Basis  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$107,381,382	\$107,381,382	\$96,670,649	(\$10,710,733)
Payments in Lieu of Taxes	3,291	1,159	1,642	483
Charges for Services	4,212,725	1,483,111	2,101,837	618,726
Intergovernmental	51,781,665	18,229,994	31,339,777	13,109,783
Contributions and Donations	12,136	4,273	6,055	1,782
Other	1,286,804	453,025	642,020	188,995
<i>Total Revenues</i>	<u>164,678,003</u>	<u>127,552,944</u>	<u>130,761,980</u>	<u>3,209,036</u>
<b>Expenditures</b>				
Current:				
Social Services:				
Board of Developmental Disabilities:				
Personal Services	54,940,262	54,940,262	54,640,482	299,780
Other	92,954,803	92,954,803	63,788,269	29,166,534
<i>Total Expenditures</i>	<u>147,895,065</u>	<u>147,895,065</u>	<u>118,428,751</u>	<u>29,466,314</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	16,782,938	(20,342,121)	12,333,229	32,675,350
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	15,629,596	5,502,477	7,798,009	2,295,532
<i>Net Change in Fund Balance</i>	32,412,534	(14,839,644)	20,131,238	34,970,882
Fund Balance Beginning of Year	131,946,425	131,946,425	131,946,425	0
Prior Year Encumbrances Appropriated	14,484,016	14,484,016	14,484,016	0
<i>Fund Balance End of Year</i>	<u>\$178,842,975</u>	<u>\$131,590,797</u>	<u>\$166,561,679</u>	<u>\$34,970,882</u>



**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
**Children Services**  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$36,565,182	\$37,624,955	\$37,624,955	\$0
Charges for Services	92,378	95,055	95,055	0
Intergovernmental	42,058,416	43,277,401	43,277,401	0
Other	172,261	177,255	177,255	0
<i>Total Revenues</i>	<u>78,888,237</u>	<u>81,174,666</u>	<u>81,174,666</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Social Services:				
Client Support Services:				
Other	12,756,497	17,298,850	12,461,945	4,836,905
CFS Foster Care:				
Other	2,909,684	2,909,684	2,948,891	(39,207)
Purchased Congregate and Foster Care:				
Other	62,780,849	64,755,743	63,354,055	1,401,688
Adoption Services:				
Other	5,032,294	5,032,294	3,837,506	1,194,788
<i>Total Expenditures</i>	<u>83,479,324</u>	<u>89,996,571</u>	<u>82,602,397</u>	<u>7,394,174</u>
<i>Net Change in Fund Balance</i>	(4,591,087)	(8,821,905)	(1,427,731)	7,394,174
Fund Balance Beginning of Year	2,348,841	2,348,841	2,348,841	0
Prior Year Encumbrances Appropriated	4,807,582	4,807,582	4,807,582	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$2,565,336</u>	<u>(\$1,665,482)</u>	<u>\$5,728,692</u>	<u>\$7,394,174</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
**Coronavirus Relief**  
*Budget Basis*  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$214,276,013	\$214,276,013	\$214,276,013	\$0
Interest	478,901	478,901	478,901	0
<i>Total Revenues</i>	<u>214,754,914</u>	<u>214,754,914</u>	<u>214,754,914</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
COVID-19 CARES Act:				
Personal Services	3,506,132	3,506,132	3,506,132	0
Other	14,431,379	14,431,379	14,431,379	0
Total Legislative and Executive	<u>17,937,511</u>	<u>17,937,511</u>	<u>17,937,511</u>	<u>0</u>
Judicial:				
COVID-19 CARES Act:				
Personal Services	79,927,579	79,927,579	79,927,579	0
Other	14,155,600	14,155,600	14,155,600	0
Total Judicial	<u>94,083,179</u>	<u>94,083,179</u>	<u>94,083,179</u>	<u>0</u>
Public Works:				
COVID-19 CARES Act:				
Personal Services	3,646,792	3,646,792	3,646,792	0
Other	793,531	793,531	793,531	0
Total Public Works	<u>4,440,323</u>	<u>4,440,323</u>	<u>4,440,323</u>	<u>0</u>
Health and Safety:				
COVID-19 CARES Act:				
Personal Services	20,909,680	20,909,680	15,662,738	5,246,942
Other	45,243,204	45,243,204	39,482,476	5,760,728
Total Health and Safety	<u>66,152,884</u>	<u>66,152,884</u>	<u>55,145,214</u>	<u>11,007,670</u>
Social Services:				
COVID-19 CARES Act:				
Personal Services	6,573,143	6,573,143	6,573,143	0
Other	3,264,569	3,264,569	3,264,569	0
Total Social Services	<u>9,837,712</u>	<u>9,837,712</u>	<u>9,837,712</u>	<u>0</u>
Community Development:				
COVID-19 CARES Act:				
Personal Services	166,223	166,223	166,223	0
Other	1,110,825	1,110,825	1,110,825	0
Total Community Development	<u>\$1,277,048</u>	<u>\$1,277,048</u>	<u>\$1,277,048</u>	<u>\$0</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual  
 Coronavirus Relief (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Capital Outlay:				
COVID-19 CARES Act:				
Other	\$1,269,681	\$1,269,681	\$1,269,681	\$0
Intergovernmental	19,777,675	19,777,675	19,777,675	0
<i>Total Expenditures</i>	<u>214,776,013</u>	<u>214,776,013</u>	<u>203,768,343</u>	<u>11,007,670</u>
<i>Net Change in Fund Balance</i>	(21,099)	(21,099)	10,986,571	11,007,670
Fund Balance Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$21,099)</u>	<u>(\$21,099)</u>	<u>\$10,986,571</u>	<u>\$11,007,670</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual*  
Sanitary Engineer  
Budget Basis  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$55,470,943	\$28,065,209	\$28,065,209	\$0
OWDA Loan Proceeds	745,881	745,881	745,881	0
Other	50,766	25,744	25,744	0
Intergovernmental	832,942	119,449	119,449	0
<i>Total Revenues</i>	<u>57,100,532</u>	<u>28,956,283</u>	<u>28,956,283</u>	<u>0</u>
<b>Expenses</b>				
Personal Services	11,193,485	11,193,485	10,411,112	782,373
Other	25,045,212	37,372,142	16,497,578	20,874,564
Principal Retirement	903,769	903,769	903,769	0
Interest and Fiscal Charges	325,053	325,053	325,053	0
<i>Total Expenses</i>	<u>37,467,519</u>	<u>49,794,449</u>	<u>28,137,512</u>	<u>21,656,937</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	19,633,013	(20,838,166)	818,771	21,656,937
Transfers In	0	0	0	0
Transfers Out	(1,314,022)	(1,314,022)	(1,314,022)	0
<i>Net Change in Fund Equity</i>	18,318,991	(22,152,188)	(495,251)	21,656,937
Fund Equity Beginning of Year	30,760,735	30,760,735	30,760,735	0
Prior Year Encumbrances Appropriated	6,646,398	6,646,398	6,646,398	0
<i>Fund Equity End of Year</i>	<u>\$55,726,124</u>	<u>\$15,254,945</u>	<u>\$36,911,882</u>	<u>\$21,656,937</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
**Motor Vehicle Gas Tax**  
*Budget Basis*  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$620	\$797	\$797	\$0
Fines and Forfeitures	193,536	248,789	248,789	0
Intergovernmental	27,805,533	35,743,832	35,743,832	0
Interest	133,303	171,360	171,360	0
Other	44,640	57,385	57,385	0
<i>Total Revenues</i>	<u>28,177,632</u>	<u>36,222,163</u>	<u>36,222,163</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Construction Engineer and Test Lab:				
Personal Services	6,122,582	6,122,582	5,532,153	590,429
Other	7,123,990	5,798,700	836,461	4,962,239
Total Construction Engineer and Test Lab	<u>13,246,572</u>	<u>11,921,282</u>	<u>6,368,614</u>	<u>5,552,668</u>
Maintenance Engineer:				
Personal Services	3,245,980	3,495,980	2,930,121	565,859
Other	3,056,845	3,056,845	1,590,508	1,466,337
Total Maintenance Engineer	<u>6,302,825</u>	<u>6,552,825</u>	<u>4,520,629</u>	<u>2,032,196</u>
Road Capital Improvements:				
Other	5,368,534	5,368,534	33,495	5,335,039
Road and Bridge Registration Tax:				
Other	23,958,896	23,958,896	12,531,855	11,427,041
Road and Bridge Capital Improvements:				
Other	3,041,765	3,041,765	956,041	2,085,724
Total Public Works	<u>51,918,592</u>	<u>50,843,302</u>	<u>24,410,634</u>	<u>26,432,668</u>
Debt Service:				
Principal Retirement	94,908	94,908	94,908	0
<i>Total Expenditures</i>	<u>52,013,500</u>	<u>50,938,210</u>	<u>24,505,542</u>	<u>26,432,668</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$23,835,868)</u>	<u>(\$14,716,047)</u>	<u>\$11,716,621</u>	<u>\$26,432,668</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Motor Vehicle Gas Tax (continued)*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Other Financing Sources (Uses)</b>				
Transfers In	\$9,868,436	\$0	\$0	\$0
Transfers Out	<u>(658,235)</u>	<u>(11,702,890)</u>	<u>(10,139,579)</u>	<u>1,563,311</u>
<i>Total Other Financing Sources (Uses)</i>	<u>9,210,201</u>	<u>(11,702,890)</u>	<u>(10,139,579)</u>	<u>1,563,311</u>
<i>Net Change in Fund Balance</i>	(14,625,667)	(26,418,937)	1,577,042	27,995,979
Fund Balance Beginning of Year	36,445,321	36,445,321	36,445,321	0
Prior Year Encumbrances Appropriated	<u>10,885,876</u>	<u>10,885,876</u>	<u>10,885,876</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$32,705,530</u>	<u>\$20,912,260</u>	<u>\$48,908,239</u>	<u>\$27,995,979</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Real Estate Assessment  
Budget Basis  
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$15,234,177	\$16,474,508	\$16,474,508	\$0
Other	261	282	282	0
<i>Total Revenues</i>	<u>15,234,438</u>	<u>16,474,790</u>	<u>16,474,790</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Board of Revision:				
Personal Services	2,068,280	1,799,885	1,572,846	227,039
Other	925,200	825,200	785,990	39,210
Total Board of Revision	<u>2,993,480</u>	<u>2,625,085</u>	<u>2,358,836</u>	<u>266,249</u>
Tax Assessment Contractual Services:				
Personal Services	7,981,802	6,025,391	5,884,322	141,069
Other	7,745,225	3,845,226	2,664,509	1,180,717
Total Tax Assessment Contractual Services	<u>15,727,027</u>	<u>9,870,617</u>	<u>8,548,831</u>	<u>1,321,786</u>
Total General Government - Legislative and Executive	<u>18,720,507</u>	<u>12,495,702</u>	<u>10,907,667</u>	<u>1,588,035</u>
Community Development:				
Geographic Information System:				
Personal Services	520,793	540,793	487,657	53,136
Other	302,178	282,178	208,908	73,270
Total Community Development	<u>822,971</u>	<u>822,971</u>	<u>696,565</u>	<u>126,406</u>
<i>Total Expenditures</i>	<u>19,543,478</u>	<u>13,318,673</u>	<u>11,604,232</u>	<u>1,714,441</u>
<i>Net Change in Fund Balance</i>	(4,309,040)	3,156,117	4,870,558	1,714,441
Fund Balance Beginning of Year	15,849,347	15,849,347	15,849,347	0
Prior Year Encumbrances Appropriated	1,021,706	1,021,706	1,021,706	0
<i>Fund Balance End of Year</i>	<u>\$12,562,013</u>	<u>\$20,027,170</u>	<u>\$21,741,611</u>	<u>\$1,714,441</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
*Alcohol, Drug and Mental Health Board*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$39,363,657	\$39,363,657	\$40,363,659	\$1,000,002
Intergovernmental	24,145,854	24,145,854	27,468,348	3,322,494
Other	200,000	200,000	116,481	(83,519)
<i>Total Revenues</i>	<u>63,709,511</u>	<u>63,709,511</u>	<u>67,948,488</u>	<u>4,238,977</u>
<b>Expenditures</b>				
Current:				
Health and Safety:				
Administrative Expenses:				
Personal Services	4,309,578	4,309,578	3,577,355	732,223
Contractual Services	61,131,091	61,131,091	54,967,757	6,163,334
Other	167,551	167,551	8,147	159,404
Capital Outlay	112,181	112,181	93,121	19,060
<i>Total Expenditures</i>	<u>65,720,401</u>	<u>65,720,401</u>	<u>58,646,380</u>	<u>7,074,021</u>
<i>Net Change in Fund Balance</i>	(2,010,890)	(2,010,890)	9,302,108	11,312,998
Fund Balance Beginning of Year	18,986,522	18,986,522	18,986,522	0
Prior Year Encumbrances Appropriated	490	490	490	0
<i>Fund Balance End of Year</i>	<u>\$16,976,122</u>	<u>\$16,976,122</u>	<u>\$28,289,120</u>	<u>\$11,312,998</u>



**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Cuyahoga Support Enforcement*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$5,580,971	\$4,936,808	\$4,936,808	\$0
Charges for Services	5,085,931	4,498,907	4,498,907	0
Intergovernmental	30,408,564	26,898,771	26,898,771	0
Contributions and Donations	15,075	13,335	13,335	0
Other	6,692	5,920	5,920	0
<i>Total Revenues</i>	<u>41,097,233</u>	<u>36,353,741</u>	<u>36,353,741</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Cuyahoga Support Enforcement Agency:				
Personal Services	20,388,402	17,988,402	16,791,345	1,197,057
Other	26,827,522	26,827,522	21,397,057	5,430,465
Total General Government - Judicial	<u>47,215,924</u>	<u>44,815,924</u>	<u>38,188,402</u>	<u>6,627,522</u>
Social Services:				
CSEA Fatherhood Initiative:				
Personal Services	268,050	0	0	0
Other	951,837	0	0	0
Total CSEA Fatherhood Initiative	<u>1,219,887</u>	<u>0</u>	<u>0</u>	<u>0</u>
CSEA Grants:				
Personal Services	50,000	50,000	0	50,000
Other	210,213	210,213	472,082	(261,869)
Total CSEA Grants	<u>260,213</u>	<u>260,213</u>	<u>472,082</u>	<u>(211,869)</u>
Total Social Services	<u>1,480,100</u>	<u>260,213</u>	<u>472,082</u>	<u>(211,869)</u>
<i>Total Expenditures</i>	<u>48,696,024</u>	<u>45,076,137</u>	<u>38,660,484</u>	<u>6,415,653</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,598,791)	(8,722,396)	(2,306,743)	6,415,653
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(50,000)	(117,151)	(67,151)	50,000
<i>Net Change in Fund Balance</i>	(7,648,791)	(8,839,547)	(2,373,894)	6,465,653
Fund Balance Beginning of Year	1,570,002	1,570,002	1,570,002	0
Prior Year Encumbrances Appropriated	4,531,014	4,531,014	4,531,014	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,547,775)</u>	<u>(\$2,738,531)</u>	<u>\$3,727,122</u>	<u>\$6,465,653</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Delinquent Real Estate Assessment  
Budget Basis  
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$6,424,662	\$5,061,231	\$5,061,231	\$0
Other	755,735	595,354	595,354	0
<i>Total Revenues</i>	<u>7,180,397</u>	<u>5,656,585</u>	<u>5,656,585</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Tax Collections:				
Personal Services	1,210,442	1,234,221	1,180,222	53,999
Other	415,052	510,427	105,920	404,507
Total Tax Collections	<u>1,625,494</u>	<u>1,744,648</u>	<u>1,286,142</u>	<u>458,506</u>
Delinquent Real Estate Tax Assessment:				
Personal Services	716,491	405,219	400,124	5,095
Other	1,291,818	9,795	9,795	0
Total Delinquent Real Estate Tax Assessment	<u>2,008,309</u>	<u>415,014</u>	<u>409,919</u>	<u>5,095</u>
Total Legislative and Executive	<u>3,633,803</u>	<u>2,159,662</u>	<u>1,696,061</u>	<u>463,601</u>
Judicial:				
Delinquent Real Estate Tax Assessment:				
Personal Services	1,564,150	1,564,150	1,362,861	201,289
Other	2,182,875	2,182,875	976,183	1,206,692
Total Judicial	<u>3,747,025</u>	<u>3,747,025</u>	<u>2,339,044</u>	<u>1,407,981</u>
<i>Total Expenditures</i>	<u>7,380,828</u>	<u>5,906,687</u>	<u>4,035,105</u>	<u>1,871,582</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(200,431)	(250,102)	1,621,480	1,871,582
<b>Other Financing Sources (Uses)</b>				
Transfers In	443,542	349,414	349,414	0
<i>Net Change in Fund Balance</i>	243,111	99,312	1,970,894	1,871,582
Fund Balance Beginning of Year	9,859,203	9,859,203	9,859,203	0
Prior Year Encumbrances Appropriated	4,480	4,480	4,480	0
<i>Fund Balance End of Year</i>	<u>\$10,106,794</u>	<u>\$9,962,995</u>	<u>\$11,834,577</u>	<u>\$1,871,582</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 County Land Reutilization  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$5,326,484	\$4,860,873	\$4,860,873	\$0
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
County Land Reutilization:				
Other	7,000,000	7,000,000	7,000,000	0
<i>Net Change in Fund Balance</i>	(1,673,516)	(2,139,127)	(2,139,127)	0
Fund Balance Beginning of Year	409,387	409,387	409,387	0
<i>Fund Deficit End of Year</i>	<u>(\$1,264,129)</u>	<u>(\$1,729,740)</u>	<u>(\$1,729,740)</u>	<u>\$0</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
**Court**  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$333,039	\$250,496	\$250,496	\$0
Fines and Forfeitures	1,703,925	1,281,612	1,281,612	0
Intergovernmental	6,620	4,979	4,979	0
<i>Total Revenues</i>	<u>2,043,584</u>	<u>1,537,087</u>	<u>1,537,087</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Juvenile Court Alternative Dispute Resolution Program:				
Other	406	106,406	105,453	953
Probate Court Computer:				
Personal Services	142,919	142,919	140,117	2,802
Other	366,337	649,567	462,922	186,645
Total Probate Court Computer	<u>509,256</u>	<u>792,486</u>	<u>603,039</u>	<u>189,447</u>
Probate Court Special Projects:				
Other	106,213	106,213	46,435	59,778
Probate Court Dispute Resolution Program:				
Personal Services	42,228	42,228	41,400	828
Other	3,588	3,588	750	2,838
Total Probate Court Dispute Resolution Program	<u>45,816</u>	<u>45,816</u>	<u>42,150</u>	<u>3,666</u>
Probate Court Conduct of Business:				
Other	1,000	26,000	3,067	22,933
Clerk of Courts Computerization:				
Other	317,326	617,326	338,972	278,354
Court of Appeals Special Projects:				
Other	15,000	15,000	0	15,000
General Judicial:				
Personal Services	516,158	303,258	289,820	13,438
<i>Total Expenditures</i>	<u>1,511,175</u>	<u>2,012,505</u>	<u>1,428,936</u>	<u>583,569</u>
<i>Net Change in Fund Balance</i>	532,409	(475,418)	108,151	583,569
Fund Balance Beginning of Year	7,711,961	7,711,961	7,711,961	0
Prior Year Encumbrances Appropriated	202,702	202,702	202,702	0
<i>Fund Balance End of Year</i>	<u>\$8,447,072</u>	<u>\$7,439,245</u>	<u>\$8,022,814</u>	<u>\$583,569</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Solid Waste*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$3,134,579	\$2,006,238	\$2,006,238	\$0
Fines and Forfeitures	1,328	850	850	0
Intergovernmental	10,882	6,965	6,965	0
Other	169,132	108,250	108,250	0
<i>Total Revenues</i>	<u>3,315,921</u>	<u>2,122,303</u>	<u>2,122,303</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Public Works:				
District Administration:				
Personal Services	681,874	641,874	625,420	16,454
Other	521,534	561,534	500,162	61,372
Total District Administration	1,203,408	1,203,408	1,125,582	77,826
Environmental Crime Task Force:				
Other	27,700	27,700	8,278	19,422
District Board of Health:				
Other	284,055	284,055	284,055	0
Convenience Center:				
Other	827,199	967,199	831,927	135,272
Municipal Grants:				
Other	250,000	250,000	234,471	15,529
<i>Total Expenditures</i>	<u>2,592,362</u>	<u>2,732,362</u>	<u>2,484,313</u>	<u>248,049</u>
<i>Net Change in Fund Balance</i>	723,559	(610,059)	(362,010)	248,049
Fund Balance Beginning of Year	2,889,998	2,889,998	2,889,998	0
Prior Year Encumbrances Appropriated	367,357	367,357	367,357	0
<i>Fund Balance End of Year</i>	<u><u>\$3,980,914</u></u>	<u><u>\$2,647,296</u></u>	<u><u>\$2,895,345</u></u>	<u><u>\$248,049</u></u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
 Community Development  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$11,191	\$46,362	\$46,362	\$0
Intergovernmental	726,794	3,010,906	3,010,906	0
Interest	9,458	39,181	39,181	0
Other	2,673,607	11,076,014	11,076,014	0
<i>Total Revenues</i>	<u>3,421,050</u>	<u>14,172,463</u>	<u>14,172,463</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Community Development:				
Development Revolving Loan:				
Other	51,983	0	0	0
Brownfield Revolving Loan:				
Other	658,843	63,769	63,769	0
Economic Development:				
Personal Services	87,500	87,500	79,603	7,897
Other	5,663,244	6,983,971	5,523,344	1,460,627
Total Economic Development	5,750,744	7,071,471	5,602,947	1,468,524
Property Demolition:				
Other	11,895,642	14,566,904	14,566,904	0
Continuum of Care:				
Other	167,770	420,180	343,810	76,370
Homeless Services:				
Other	(416,125)	1,059,414	713,875	345,539
Coordinated Entry:				
Other	132,062	640,672	407,556	233,116
Rapid Re-Housing:				
Other	(740,838)	833,253	1,435,455	(602,202)
HUD Section 108:				
Other	47,103	667,053	625,206	41,847
Brownfield Redevelopment:				
Other	16,652	16,652	16,652	0
COVID-19 CARES Act CDBG:				
Other	0	1,206,500	2,406,500	(1,200,000)
COVID-19 CARES Act ESG:				
Other	\$0	\$873,213	\$885,343	(\$12,130)

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
Community Development (continued)  
Budget Basis  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Lead Hazard Control:				
Personal Services	(\$27,968)	(\$27,968)	\$21,921	(\$49,889)
Other	1,294	1,294	1,315	(21)
Total Lead Hazard Control	(26,674)	(26,674)	23,236	(49,910)
Emergency Solutions HHS:				
Other	(262,102)	293,682	846,979	(553,297)
Supportive Housing Program:				
Other	12,832	707,894	521,256	186,638
Community Development Block Grant:				
Personal Services	907,358	808,989	725,433	83,556
Other	1,199,361	1,907,730	2,130,250	(222,520)
Total Community Development Block Grant	\$2,106,719	\$2,716,719	\$2,855,683	(\$138,964)
HOME:				
Personal Services	\$54,611	\$54,611	\$54,611	\$0
Other	1,178,737	1,184,237	1,477,698	(293,461)
Total HOME	1,233,348	1,238,848	1,532,309	(293,461)
Emergency Solutions Development:				
Personal Services	3,725	5,286	5,284	2
Other	403,946	402,115	475,412	(73,297)
Total Emergency Solutions Development	407,671	407,401	480,696	(73,295)
<i>Total Expenditures</i>	21,035,630	32,756,951	33,328,176	(571,225)
<i>Excess of Revenues Over (Under) Expenditures</i>	(17,614,580)	(18,584,488)	(19,155,713)	(571,225)
<b>Other Financing Sources (Uses)</b>				
Transfers In	2,233,990	9,254,801	9,254,801	0
Transfers Out	(784,480)	(3,353,440)	(3,353,440)	0
<i>Total Other Financing Sources (Uses)</i>	1,449,510	5,901,361	5,901,361	0
<i>Net Change in Fund Balance</i>	(16,165,070)	(12,683,127)	(13,254,352)	(571,225)
Fund Balance Beginning of Year	18,295,021	18,295,021	18,295,021	0
Prior Year Encumbrances Appropriated	13,396,555	13,396,555	13,396,555	0
<i>Fund Balance End of Year</i>	\$15,526,506	\$19,008,449	\$18,437,224	(\$571,225)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Other Community Development*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$21,342	\$5,000	\$5,000	\$0
Intergovernmental	78,288	18,341	18,341	0
Contributions and Donations	853,698	200,000	200,000	0
<i>Total Revenues</i>	<u>953,328</u>	<u>223,341</u>	<u>223,341</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Community Development:				
Sustainability Projects:				
Other	227,471	497,471	348,608	148,863
Sustainability Grants:				
Other	<u>0</u>	<u>105,000</u>	<u>125,000</u>	<u>(20,000)</u>
<i>Total Expenditures</i>	<u>227,471</u>	<u>602,471</u>	<u>473,608</u>	<u>128,863</u>
<i>Net Change in Fund Balance</i>	725,857	(379,130)	(250,267)	128,863
Fund Balance Beginning of Year	294,903	294,903	294,903	0
Prior Year Encumbrances Appropriated	<u>215,333</u>	<u>215,333</u>	<u>215,333</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,236,093</u></u>	<u><u>\$131,106</u></u>	<u><u>\$259,969</u></u>	<u><u>\$128,863</u></u>



**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Treatment Alternatives for Safer Communities  
Budget Basis  
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$233,902	\$531,885	\$531,885	\$0
Charges for Services	35,027	79,649	79,649	0
Intergovernmental	649,475	1,476,882	1,476,882	0
<i>Total Revenues</i>	<u>918,404</u>	<u>2,088,416</u>	<u>2,088,416</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Medicaid Fund:				
Personal Services	0	76,500	0	76,500
Other	10,000	225,000	16,429	208,571
Total Medicaid Fund	<u>10,000</u>	<u>301,500</u>	<u>16,429</u>	<u>285,071</u>
Health and Human Services:				
Personal Services	463,810	463,810	403,011	60,799
Other	72,752	72,752	28,390	44,362
Total Health and Human Services	<u>536,562</u>	<u>536,562</u>	<u>431,401</u>	<u>105,161</u>
Treatment Alternative Street Crime:				
Personal Services	383,785	769,725	768,021	1,704
Other	633	(1,072)	633	(1,705)
Total Treatment Alternative Street Crime	<u>384,418</u>	<u>768,653</u>	<u>768,654</u>	<u>(1)</u>
Adult Drug Court Project:				
Personal Services	48,924	148,924	148,924	0
Other	1,145	1,145	1,145	0
Total Adult Drug Court Project	<u>50,069</u>	<u>150,069</u>	<u>150,069</u>	<u>0</u>
Treatment Capacity Expansion:				
Personal Services	18,967	152,022	152,022	0
TASC Drug Court:				
Personal Services	<u>\$113,174</u>	<u>\$199,011</u>	<u>\$199,011</u>	<u>\$0</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual  
 Treatment Alternatives for Safer Communities (continued)  
 Budget Basis  
 For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Court - ODMHAS: Personal Services	\$0	(\$4,713)	\$25,286	(\$29,999)
Adult Drug Court - ODMHAS: Personal Services	12,002	66,515	36,515	30,000
Recovery Drug Court: Personal Services	23,210	52,941	52,940	1
<i>Total Expenditures</i>	1,148,402	2,222,560	1,832,327	390,233
<i>Net Change in Fund Balance</i>	(229,998)	(134,144)	256,089	390,233
Fund Balance Beginning of Year	1,722,133	1,722,133	1,722,133	0
<i>Fund Balance End of Year</i>	<u>\$1,492,135</u>	<u>\$1,587,989</u>	<u>\$1,978,222</u>	<u>\$390,233</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
*Victim Assistance*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$1,073,688	\$1,594,962	\$1,594,962	\$0
Intergovernmental	911,661	1,354,273	1,354,272	(1)
<i>Total Revenues</i>	<u>1,985,349</u>	<u>2,949,235</u>	<u>2,949,234</u>	<u>(1)</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Witness Victim Health and Human Services:				
Personal Services	1,285,116	1,285,116	1,123,374	161,742
Other	872,885	872,885	566,579	306,306
Total Witness Victim Health and Human Services	<u>2,158,001</u>	<u>2,158,001</u>	<u>1,689,953</u>	<u>468,048</u>
Domestic Violence High Risk Team:				
Personal Services	50,433	(92,612)	0	(92,612)
Other	381,775	327,471	234,859	92,612
VOCA Safe Harbor:				
Personal Services	58,162	58,162	58,162	0
Other	108,909	77,378	260,808	(183,430)
Total VOCA Safe Harbor	<u>167,071</u>	<u>135,540</u>	<u>318,970</u>	<u>(183,430)</u>
Juvenile Court Victim Advocate:				
Personal Services	15,030	15,030	15,030	0
Violence Against Women Act Block Grant:				
Other	(196,584)	350,941	668,525	(317,584)
Violence Against Women Act Administration Grant:				
Personal Services	5,909	28,547	28,545	2
Domestic Violence Framework				
Other	\$34,281	\$34,281	\$34,281	\$0

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
*Victim Assistance (continued)*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Defend Childhood Intake and Assistance Project: Other	\$318,600	\$284,307	\$284,307	\$0
<i>Total Expenditures</i>	<u>2,934,516</u>	<u>3,241,506</u>	<u>3,274,470</u>	<u>(32,964)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(949,167)	(292,271)	(325,236)	(32,965)
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>25,089</u>	<u>37,270</u>	<u>37,270</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(924,078)	(255,001)	(287,966)	(32,965)
Fund Deficit Beginning of Year	(953,107)	(953,107)	(953,107)	0
Prior Year Encumbrances Appropriated	<u>996,573</u>	<u>996,573</u>	<u>996,573</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u>(\$880,612)</u>	<u>(\$211,535)</u>	<u>(\$244,500)</u>	<u>(\$32,965)</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
Youth Services  
Budget Basis  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$5,424,984	\$5,424,984	\$5,424,984	\$0
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Youth Services Subsidy:				
Personal Services	2,091,126	2,091,126	1,958,044	133,082
Other	1,494,608	1,494,608	4,155,329	(2,660,721)
<i>Total Expenditures</i>	<u>3,585,734</u>	<u>3,585,734</u>	<u>6,113,373</u>	<u>(2,527,639)</u>
<i>Net Change in Fund Balance</i>	1,839,250	1,839,250	(688,389)	(2,527,639)
Fund Balance Beginning of Year	3,702,517	3,702,517	3,702,517	0
Prior Year Encumbrances Appropriated	<u>2,679,008</u>	<u>2,679,008</u>	<u>2,679,008</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$8,220,775</u>	<u>\$8,220,775</u>	<u>\$5,693,136</u>	<u>(\$2,527,639)</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Other Judicial*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$695,264	\$830,935	\$830,935	\$0
Fines and Forfeitures	596,902	713,379	713,379	0
Intergovernmental	17,938,934	21,439,472	21,439,472	0
Interest	34,931	41,747	41,747	0
Other	22,618	27,032	27,032	0
<i>Total Revenues</i>	<u>19,288,649</u>	<u>23,052,565</u>	<u>23,052,565</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government -				
Judicial:				
Law Enforcement CPT:				
Other	53,592	53,592	48,505	5,087
Forensic Science Lab:				
Personal Services	5,049,440	0	(13,195)	13,195
Other	1,070,031	157,371	101,204	56,167
Total Forensic Science Lab	<u>6,119,471</u>	<u>157,371</u>	<u>88,009</u>	<u>69,362</u>
Community Based Corrections:				
Other	5,310,000	5,994,092	5,748,229	245,863
Law Library Board:				
Personal Services	298,764	298,764	268,924	29,840
Other	270,713	270,713	201,514	69,199
Total Law Library Board	<u>569,477</u>	<u>569,477</u>	<u>470,438</u>	<u>99,039</u>
Indigent Guardianship:				
Other	76,112	76,112	41,355	34,757
Domestic Relations - Legal Research:				
Other	15,000	15,000	1,921	13,079
Probation Supervision Fees:				
Other	478,148	594,148	356,493	237,655
Inspector General Vendor Fees:				
Personal Services	13,223	14,523	14,523	0
Other	20,806	19,506	4,512	14,994
Total Inspector General Vendor Fees	<u>34,029</u>	<u>34,029</u>	<u>19,035</u>	<u>14,994</u>
Federal Forfeiture:				
Other	(\$131,547)	(\$32,912)	(\$32,912)	\$0

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Other Judicial (continued)*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Legal Computerization:				
Other	\$141,487	\$141,487	\$51,646	\$89,841
Computerized Legal Research:				
Other	46,199	46,199	130	46,069
Residential Title IV-E Juvenile Court:				
Other	4,781,348	5,481,348	3,189,108	2,292,240
Administration Title IV-E Juvenile Court:				
Other	354,047	354,047	114,974	239,073
Urinalysis Testing:				
Other	73,174	193,174	77,209	115,965
Operation and Maintenance of Detention Facility:				
Other	21,303	43,982	3,048	40,934
Public Defender - Cleveland Municipality:				
Personal Services	1,795,199	1,929,803	1,898,902	30,901
Other	352,381	242,381	208,459	33,922
Total Public Defender - Cleveland Municipality	2,147,580	2,172,184	2,107,361	64,823
Carrying Concealed Weapon Application:				
Personal Services	107,869	117,069	112,316	4,753
Other	68,488	80,488	54,330	26,158
Total Carrying Concealed Weapon Application	176,357	197,557	166,646	30,911
State Criminal Alien Assistance Program:				
Other	184	184	0	184
High Visibility Enforcement OT:				
Personal Services	138,261	126,978	138,260	(11,282)
Other	5,870	17,152	5,870	11,282
Total High Visibility Enforcement OT	144,131	144,130	144,130	0
US Department of Justice Grant Sheriff:				
Personal Services	161,266	161,266	1,348	159,918
Other	0	37,727	36,877	850
Total US Department of Justice Grant Sheriff	\$161,266	\$198,993	\$38,225	\$160,768

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Other Judicial (continued)*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JJDP Subgrant:				
Other	\$31,021	\$31,021	\$25,214	\$5,807
Domestic Relations Other Judicial Grants:				
Personal Services	0	(80,000)	0	(80,000)
Other	19,012	240,219	160,219	80,000
Total Domestic Relations Other Judicial Grants	19,012	160,219	160,219	0
Supreme Court Parent Representation:				
Other	8,309	8,309	14,144	(5,835)
SAMHSA-Juvenile Delinquency:				
Other	0	0	99,258	(99,258)
SAMHSA-Veterans Treatment Court:				
Personal Services	18,397	213,920	213,920	0
Other	10,450	214,927	255,705	(40,778)
Total SAMHSA-Veterans Treatment Court	28,847	428,847	469,625	(40,778)
Juvenile Court Other Judicial Grants:				
Personal Services	(65,296)	(25,296)	0	(25,296)
Other	57,204	57,204	200,000	(142,796)
Total Judicial Court Other Judicial Grants	(8,092)	31,908	200,000	(168,092)
CCA Probation Improvements and Incentives:				
Personal Services	565,186	565,186	428,868	136,318
Other	3,393,094	3,393,094	3,492,605	(99,511)
Total CCA Probation Improvements and Incentives	3,958,280	3,958,280	3,921,473	36,807
Crisis Intervention and Behavioral Health:				
Other	\$17,701	\$17,701	\$107,186	(\$89,485)

(continued)



**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Other Judicial (continued)*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Prosecutor Other Judicial Grants:				
Personal Services	\$2,081,325	\$2,180,649	\$272,006	\$1,908,643
Other	497,699	1,227,619	143,379	1,084,240
Total Prosecutor Other Judicial Grants	<u>2,579,024</u>	<u>3,408,268</u>	<u>415,385</u>	<u>2,992,883</u>
Sexual Assault Kit Initiative:				
Personal Services	(1,163,142)	(1,163,142)	1,146,999	(2,310,141)
Other	(319,104)	(319,104)	365,677	(684,781)
Total Sexual Assault Kit Initiative	<u>(1,482,246)</u>	<u>(1,482,246)</u>	<u>1,512,676</u>	<u>(2,994,922)</u>
Internet Crimes Against Children:				
Personal Services	371,590	371,590	371,590	0
Other	81,370	81,370	81,148	222
Total Internet Crimes Against Children	<u>452,960</u>	<u>452,960</u>	<u>452,738</u>	<u>222</u>
Border/Port Security Grants:				
Other	6,546	6,546	0	6,546
DOJ/BJA Medication Assisted Treatment:				
Personal Services	(562,346)	117,199	191,051	(73,852)
Other	(958,869)	361,586	350,892	10,694
Total DOJ/BJA Medication-Assisted Treatment	<u>(1,521,215)</u>	<u>478,785</u>	<u>541,943</u>	<u>(63,158)</u>
Felony Coordinator Project:				
Personal Services	187,909	187,909	165,010	22,899
Other	3,821	3,821	0	3,821
Total Felony Coordinator Project	<u>191,730</u>	<u>191,730</u>	<u>165,010</u>	<u>26,720</u>
CCA 408 Jail/Misdemeanment				
Personal Services	493,172	493,172	67,831	425,341
Other	17,465	17,465	382,502	(365,037)
Total CCA 408 Jail/Misdemeanment	<u>510,637</u>	<u>510,637</u>	<u>450,333</u>	<u>60,304</u>
Victim Advocate Project:				
Personal Services	(22,899)	(22,899)	0	(22,899)
Other	(3,821)	(3,821)	0	(3,821)
Total Victim Advocate Project	<u>(\$26,720)</u>	<u>(\$26,720)</u>	<u>\$0</u>	<u>(\$26,720)</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Other Judicial (continued)*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
CCA 407 Felony Program:				
Personal Services	\$3,204,676	\$3,204,676	\$3,975,623	(\$770,947)
Other	364,719	364,719	571,357	(206,638)
Total CCA 407 Felony Program	<u>3,569,395</u>	<u>3,569,395</u>	<u>4,546,980</u>	<u>(977,585)</u>
Community Correction Act Grant:				
Personal Services	400,008	400,008	400,008	0
Sheriff Other Judicial Grants:				
Personal Services	(6,227)	(6,227)	27,949	(34,176)
JJDP Block Grant:				
Other	78,804	78,804	167,013	(88,209)
Juvenile Justice Administration:				
Personal Services	12,108	12,108	12,108	0
Common Pleas Other Judicial Grants:				
Personal Services	286,748	468,401	125,955	342,446
Other	231,653	457,680	214,678	243,002
Total Common Pleas Other Judicial Grants	<u>518,401</u>	<u>926,081</u>	<u>340,633</u>	<u>585,448</u>
Operation Stonegarden:				
Personal Services	113,103	113,103	113,103	0
Other	122,599	130,210	163,150	(32,940)
Total Operation Stonegarden	<u>235,702</u>	<u>243,313</u>	<u>276,253</u>	<u>(32,940)</u>
DNA Backlog Reduction Program:				
Other	408,198	408,198	359,672	48,526
Cuyahoga County Mental Health Behavior Board:				
Personal Services	5,384	5,384	5,384	0
Professional Continuing Education:				
Personal Services	2,602	2,602	0	2,602
Other	15,276	28,337	30,939	(2,602)
Total Professional Continuing Education	<u>\$17,878</u>	<u>\$30,939</u>	<u>\$30,939</u>	<u>\$0</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Other Judicial (continued)*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Human Trafficking Grant: Personal Services	\$0	\$10,078	\$0	\$10,078
<i>Total Expenditures</i>	30,576,803	30,288,520	27,335,693	2,952,827
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,288,154)	(7,235,955)	(4,283,128)	2,952,827
<b>Other Financing Sources (Uses)</b>				
Transfers In	218,291	260,888	252,941	(7,947)
Transfers Out	(100,000)	(100,000)	(100,000)	0
<i>Total Other Financing Sources (Uses)</i>	118,291	160,888	152,941	(7,947)
<i>Net Change in Fund Balance</i>	(11,169,863)	(7,075,067)	(4,130,187)	2,944,880
Fund Balance Beginning of Year	15,401,811	15,401,811	15,401,811	0
Prior Year Encumbrances Appropriated	3,803,820	3,803,820	3,803,820	0
<i>Fund Balance End of Year</i>	<u>\$8,035,768</u>	<u>\$12,130,564</u>	<u>\$15,075,444</u>	<u>\$2,944,880</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Other Legislative and Executive*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$60,434	\$116,354	\$116,354	\$0
Charges for Services	5,661	10,900	10,900	0
Intergovernmental	561,985	1,081,987	1,081,987	0
Interest	16,856	32,453	32,453	0
Contributions and Donations	780,568	1,502,824	1,502,824	0
Other	11,083	21,339	21,339	0
<i>Total Revenues</i>	<u>1,436,587</u>	<u>2,765,857</u>	<u>2,765,857</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Soldiers and Sailors Special Projects:				
Other	0	75,000	40,535	34,465
Tax Prepayment Special Interest:				
Personal Services	211,894	245,888	211,312	34,576
Other	329,161	303,661	1,256	302,405
Total Tax Prepayment Special Interest	<u>541,055</u>	<u>549,549</u>	<u>212,568</u>	<u>336,981</u>
Tax Certificate Administration:				
Personal Services	233,532	236,488	176,587	59,901
Other	62,178	62,178	29,682	32,496
Total Tax Certificate Administration	<u>295,710</u>	<u>298,666</u>	<u>206,269</u>	<u>92,397</u>
Early Child Other Legislative and Executive Grant:				
Other	84,515	84,515	150,709	(66,194)
Board of Elections Grants:				
Other	4,103	359,441	453,385	(93,944)
Board of Election - CARES Election Grant:				
Personal Services	0	136,203	136,203	0
Other	0	692,454	713,445	(20,991)
Total Board of Election - CARES Election Grant	<u>\$0</u>	<u>\$828,657</u>	<u>\$849,648</u>	<u>(\$20,991)</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual  
Other Legislative and Executive (continued)*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Service Fellowship:				
Personal Services	\$17,636	\$17,636	\$16,912	\$724
Other	1,000	1,000	0	1,000
<b>Total Public Service Fellowship</b>	<b>18,636</b>	<b>18,636</b>	<b>16,912</b>	<b>1,724</b>
Innovation Grants:				
Personal Services	0	10,891	10,889	2
Other	0	64,507	121,781	(57,274)
<b>Total Innovation Grants</b>	<b>0</b>	<b>75,398</b>	<b>132,670</b>	<b>(57,272)</b>
Mortgage Foreclosure Prevention - Rescue:				
Other	(217,844)	(217,844)	0	(217,844)
<b>Total Expenditures</b>	<b>726,175</b>	<b>2,072,018</b>	<b>2,062,696</b>	<b>9,322</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>710,412</i>	<i>693,839</i>	<i>703,161</i>	<i>9,322</i>
<b>Other Financing Sources (Uses)</b>				
Transfers In	357,008	687,345	687,345	0
Transfers Out	(8,000,000)	(8,000,000)	(8,000,000)	0
<b>Total Other Financing Sources (Uses)</b>	<b>(7,642,992)</b>	<b>(7,312,655)</b>	<b>(7,312,655)</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(6,932,580)</b>	<b>(6,618,816)</b>	<b>(6,609,494)</b>	<b>9,322</b>
Fund Balance Beginning of Year	25,429,531	25,429,531	25,429,531	0
Prior Year Encumbrances Appropriated	156,077	156,077	156,077	0
<b>Fund Balance End of Year</b>	<b>\$18,653,028</b>	<b>\$18,966,792</b>	<b>\$18,976,114</b>	<b>\$9,322</b>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
*Other Health and Safety*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$278,715	\$1,120,348	\$1,120,348	\$0
Charges for Services	228,913	289,578	289,578	0
Licenses and Permits	1,576,402	1,994,168	1,994,168	0
Fines and Forfeitures	476,467	602,737	602,737	0
Intergovernmental	3,634,291	4,614,133	3,829,653	(784,480)
Contributions and Donations	325,191	411,369	411,369	0
Other	375	475	475	0
<i>Total Revenues</i>	<u>6,520,354</u>	<u>9,032,808</u>	<u>8,248,328</u>	<u>(784,480)</u>
<b>Expenditures</b>				
Current:				
Health and Safety:				
Special Project II:				
Other	353,612	753,612	(33,849)	787,461
Dog and Kennel:				
Personal Services	1,105,443	1,207,443	1,074,768	132,675
Other	955,127	1,087,269	830,299	256,970
Total Dog and Kennel	<u>2,060,570</u>	<u>2,294,712</u>	<u>1,905,067</u>	<u>389,645</u>
Dick Goddard's Best Friend Fund:				
Other	184,492	184,492	104,333	80,159
Emergency Management:				
Personal Services	788,492	788,492	540,923	247,569
Other	365,402	91,097	315,776	(224,679)
Total Emergency Management	<u>1,153,894</u>	<u>879,589</u>	<u>856,699</u>	<u>22,890</u>
Fatherhood Initiative:				
Personal Services	0	268,050	156,537	111,513
Other	0	951,837	920,555	31,282
Total Fatherhood Initiative	<u>0</u>	<u>1,219,887</u>	<u>1,077,092</u>	<u>142,795</u>
Wireless 911 Government Assistance:				
Personal Services	1,600,955	1,600,955	1,480,346	120,609
Other	3,195,471	3,195,471	2,853,415	342,056
Total Wireless 911 Government Assistance	<u>4,796,426</u>	<u>4,796,426</u>	<u>4,333,761</u>	<u>462,665</u>
Mental Health Services HHS:				
Personal Services	0	0	20,542	(20,542)
Other	2,500,000	2,500,000	0	2,500,000
Total Mental Health Services HHS	<u>2,500,000</u>	<u>2,500,000</u>	<u>20,542</u>	<u>2,479,458</u>
TB Control Program - Metrohealth:				
Other	\$172,944	\$172,944	\$172,944	\$0

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
*Other Health and Safety (continued)*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
State Homeland Security Program				
Law Enforcement:				
Personal Services	\$81,354	\$0	\$0	\$0
Other	256,893	338,247	350,158	(11,911)
Total State Homeland Security Program	338,247	338,247	350,158	(11,911)
Northeast Ohio Regional Fusion Center				
Urban Area Security Initiative:				
Other	1,966,496	1,966,496	1,415,271	551,225
State Homeland Security Projects:				
Personal Services	53,012	53,012	0	53,012
Other	338,420	338,420	267,040	71,380
Total State Homeland Security Projects	391,432	391,432	267,040	124,392
Port Security Grant:				
Other	22,262	0	0	0
Public Safety Grant:				
Other	47,120	(5,134)	398	(5,532)
COVID-19 Supplemental:				
Personal Services	0	77,939	0	77,939
Other	0	(77,939)	0	(77,939)
Total COVID-19 Supplemental	0	0	0	0
<i>Total Expenditures</i>	13,987,495	15,492,703	10,469,456	5,023,247
<i>Excess of Revenues Over (Under) Expenditures</i>	(7,467,141)	(6,459,895)	(2,221,128)	4,238,767
<b>Other Financing Sources (Uses)</b>				
Transfers In	1,634,890	1,283,677	2,068,157	784,480
<i>Net Change in Fund Balance</i>	(5,832,251)	(5,176,218)	(152,971)	5,023,247
Fund Balance Beginning of Year	8,505,590	8,505,590	8,505,590	0
Prior Year Encumbrances Appropriated	1,662,699	1,662,699	1,662,699	0
<i>Fund Balance End of Year</i>	<u>\$4,336,038</u>	<u>\$4,992,071</u>	<u>\$10,015,318</u>	<u>\$5,023,247</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
*Other Public Works*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$4,802	\$1,485	\$1,485	\$0
<b>Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	4,802	1,485	1,485	0
Fund Balance Beginning of Year	<u>911,966</u>	<u>911,966</u>	<u>911,966</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$916,768</u></u>	<u><u>\$913,451</u></u>	<u><u>\$913,451</u></u>	<u><u>\$0</u></u>



**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
*Other Social Services*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$259,368	\$600,521	\$600,521	\$0
Licenses and Permits	38,636	89,454	89,454	0
Fines and Forfeitures	43,276	100,197	100,197	0
Intergovernmental	432,257	1,000,814	1,000,814	0
Contributions and Donations	46,697	108,119	108,119	0
<i>Total Revenues</i>	<u>820,234</u>	<u>1,899,105</u>	<u>1,899,105</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Social Services:				
Veterans Services Fund:				
Other	554,221	816,465	92,126	724,339
Social Impact:				
Other	5,000,000	5,000,000	5,000,000	0
Domestic Violence:				
Other	275,609	361,484	234,283	127,201
EC Mental Health:				
Other	836,940	836,940	669,552	167,388
Children and Family Grants:				
Personal Services	0	40,390	40,390	0
Other	78,459	295,069	295,254	(185)
Total Children and Family Grants	<u>78,459</u>	<u>335,459</u>	<u>335,644</u>	<u>(185)</u>
Office of Re-Entry:				
Other	(105,760)	(105,760)	0	(105,760)
The S.P.A.R.K. Project:				
Other	62,500	125,000	125,000	0
Department of Labor-LEAP Pre-Release:				
Other	15,000	15,000	40,152	(25,152)
Ohio Start Grant:				
Personal Services	0	192,962	0	192,962
Other	0	141,587	5,451	136,136
Total Ohio Start Grant	<u>\$0</u>	<u>\$334,549</u>	<u>\$5,451</u>	<u>\$329,098</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Other Social Services (continued)*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Workforce Development Grants:				
Other	\$26,467	\$26,467	\$403,851	(\$377,384)
Helping Ohio Parent Effectively:				
Other	3,744	3,744	3,744	0
<i>Total Expenditures</i>	<u>6,747,180</u>	<u>7,749,348</u>	<u>6,909,803</u>	<u>839,545</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(5,926,946)	(5,850,243)	(5,010,698)	839,545
<b>Other Financing Sources (Uses)</b>				
Transfers In	<u>178,681</u>	<u>413,704</u>	<u>413,704</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(5,748,265)	(5,436,539)	(4,596,994)	839,545
Fund Balance Beginning of Year	688,655	688,655	688,655	0
Prior Year Encumbrances Appropriated	<u>5,235,893</u>	<u>5,235,893</u>	<u>5,235,893</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$176,283</u></u>	<u><u>\$488,009</u></u>	<u><u>\$1,327,554</u></u>	<u><u>\$839,545</u></u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
*Litter Prevention and Recycling*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$24,172	\$24,172	\$24,172	\$0
<b>Expenditures</b>				
Current:				
Public Works:				
SWMD Litter & Recycling Grants:				
Other	10,625	10,625	10,625	0
<i>Net Change in Fund Balance</i>	13,547	13,547	13,547	0
Fund Deficit Beginning of Year	(13,547)	(13,547)	(13,547)	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0	\$0

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
*Sports Facilities Enhancement*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Excise Tax	\$12,693,857	\$31,223,156	\$9,130,362	(\$22,092,794)
Interest	24,876	61,187	61,187	0
<i>Total Revenues</i>	12,718,733	31,284,343	9,191,549	(22,092,794)
<b>Expenditures</b>				
Current:				
Community Development:				
Cuyahoga Excise Tax:				
Other	0	0	12,945,921	(12,945,921)
<i>Net Change in Fund Balance</i>	12,718,733	31,284,343	(3,754,372)	(35,038,715)
Fund Balance Beginning of Year	15,554,548	15,554,548	15,554,548	0
<i>Fund Balance End of Year</i>	<u>\$28,273,281</u>	<u>\$46,838,891</u>	<u>\$11,800,176</u>	<u>(\$35,038,715)</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual*  
**Convention Center**  
*Budget Basis*  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Licenses and Permits	\$415,422	\$0	\$0	\$0
<b>Expenditures</b>				
Current:				
Community Development:				
Naming Rights for the Convention Center:				
Other	261,495	261,495	0	261,495
<i>Net Change in Fund Balance</i>	153,927	(261,495)	0	261,495
Fund Balance Beginning of Year	1,012,864	1,012,864	1,012,864	0
<i>Fund Balance End of Year</i>	<u>\$1,166,791</u>	<u>\$751,369</u>	<u>\$1,012,864</u>	<u>\$261,495</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Hotel/Lodging Tax*  
*Budget Basis*  
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Hotel/Lodging Taxes	\$13,401,776	\$13,401,776	\$13,401,776	\$0
<b>Expenditures</b>				
Current:				
General Government -				
Legislative and Executive:				
Hotel/Lodging Tax:				
Other	<u>26,800,000</u>	<u>26,800,000</u>	<u>14,743,614</u>	<u>12,056,386</u>
<i>Net Change in Fund Balance</i>	(13,398,224)	(13,398,224)	(1,341,838)	12,056,386
Fund Balance Beginning of Year	<u>2,195,092</u>	<u>2,195,092</u>	<u>2,195,092</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$11,203,132)</u></u>	<u><u>(\$11,203,132)</u></u>	<u><u>\$853,254</u></u>	<u><u>\$12,056,386</u></u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Opioid Mitigation*  
*Budget Basis*  
For the Year Ended December 31, 2020

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Interest	\$961,680	\$961,680	\$961,680	\$0
<b>Expenditures</b>				
Current:				
Health and Safety:				
Opioid Mitigation Programs:				
Personal Services	2,981,246	2,981,246	422,406	2,558,840
Other	28,066,226	28,066,226	5,255,159	22,811,067
<i>Total Expenditures</i>	<u>31,047,472</u>	<u>31,047,472</u>	<u>5,677,565</u>	<u>25,369,907</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(30,085,792)	(30,085,792)	(4,715,885)	25,369,907
<b>Special Items</b>				
Settlement Proceeds	20,509,013	95,486,323	95,486,323	0
<i>Net Change in Fund Balance</i>	(9,576,779)	65,400,531	90,770,438	25,369,907
Fund Balance Beginning of Year	<u>22,103,286</u>	<u>22,103,286</u>	<u>22,103,286</u>	0
<i>Fund Balance End of Year</i>	<u>\$12,526,507</u>	<u>\$87,503,817</u>	<u>\$112,873,724</u>	<u>\$25,369,907</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual  
 Alcohol, Drug and Mental Health Board Grants  
 Budget Basis  
 For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$5,131,914	\$5,131,914	\$5,131,914	\$0
<b>Expenditures</b>				
Current:				
Health and Safety:				
Board Grants:				
Personal Services	77,854	77,854	77,854	0
Other	(603,484)	(603,484)	437,724	(1,041,208)
Total Board Grants	(525,630)	(525,630)	515,578	(1,041,208)
Pathways:				
Other	(654,170)	(654,170)	733,452	(1,387,622)
Assistant Outpatient Treatment Grant:				
Other	79,757	79,757	660,877	(581,120)
Substance Abuse and Mental Health Service:				
Other	1,259,211	1,259,211	3,663,143	(2,403,932)
<i>Total Expenditures</i>	159,168	159,168	5,573,050	(5,413,882)
<i>Net Change in Fund Balance</i>	4,972,746	4,972,746	(441,136)	(5,413,882)
Fund Deficit Beginning of Year	(229,673)	(229,673)	(229,673)	0
<i>Fund Balance (Deficit) End of Year</i>	\$4,743,073	\$4,743,073	(\$670,809)	(\$5,413,882)



**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual*  
*Debt Service*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Property Taxes	\$16,559,574	\$16,559,574	\$15,079,960	(\$1,479,614)
Sales Tax	14,164,665	16,044,621	16,335,582	290,961
Hotel/Lodging Taxes	1,300,658	1,473,283	1,500,000	26,717
Excise Tax	5,868,803	6,647,719	5,335,102	(1,312,617)
Payments in Lieu of Taxes	437,868	495,983	504,977	8,994
Intergovernmental	722,164	1,026,245	1,934,916	908,671
Interest	17,574	19,906	20,267	361
Other	2	2	2	0
<i>Total Revenues</i>	<u>39,071,308</u>	<u>42,267,333</u>	<u>40,710,806</u>	<u>(1,556,527)</u>
<b>Expenditures</b>				
Current:				
General Government:				
Legislative and Executive:				
Bond Retirement - Various General				
Obligation Bonds:				
Other	440,150	440,150	227,987	212,163
Brownfield Debt Services:				
Other	750	750	750	0
Shaker Square Series:				
Other	1,500	1,500	1,500	0
Community Redevelopment Debt Services:				
Other	750	750	750	0
Debt Service County Hotel:				
Other	5,000	5,751	5,750	1
Sales Tax Bonds Debt Service:				
Other	16,250	16,250	11,750	4,500
<i>Total General Government</i>	<u>464,400</u>	<u>465,151</u>	<u>248,487</u>	<u>216,664</u>
Debt Service:				
Principal Retirement:				
Bond Retirement - Various General				
Obligation Bonds	14,850,000	14,850,000	14,850,000	0
Shaker Square Series 2000A	28,263	28,263	28,263	0
County Hotel	7,192,223	10,929,020	10,929,020	0
Medical Mart	21,400,000	21,400,000	21,400,000	0
Sales Tax Bonds	8,876,000	8,876,000	8,876,000	0
Medical Mart Refunding Series 2014C	65,000	65,000	65,000	0
2013 Economic Development. Revenue Bonds	250,000	250,000	250,000	0
Excise Tax	0	0	4,320,000	(4,320,000)
<i>Total Principal Retirement</i>	<u>\$52,661,486</u>	<u>\$56,398,283</u>	<u>\$60,718,283</u>	<u>(\$4,320,000)</u>

(continued)

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balances - Budget and Actual*  
*Debt Service (continued)*  
*Budget Basis*  
*For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Interest and Fiscal Charges:</b>				
Bond Retirement - Various General				
Obligation Bonds	\$11,164,758	\$10,999,823	\$8,512,913	\$2,486,910
Gateway Arena	2,000,458	3,408,333	3,408,333	0
Brownfield Debt Service	1,087,765	1,087,765	933,264	154,501
Shaker Square Series 2000A	122,550	122,550	23,328	99,222
Community Redevelopment	352,413	352,413	0	352,413
Medical Mart	9,204,156	9,204,156	8,784,098	420,058
2013 Economic Development. Revenue Bonds	488,667	488,667	438,511	50,156
County Hotel	2,790,792	5,552,416	4,240,778	1,311,638
Western Reserve Series 2014B	784,480	784,480	784,480	0
Sales Tax Bonds	13,165,663	13,165,663	10,409,582	2,756,081
Medical Mart Refunding Series 2014C	617,100	617,100	617,100	0
Excise Tax	0	0	2,429,196	(2,429,196)
<b>Total Interest and Fiscal Charges</b>	<b>41,778,802</b>	<b>45,783,366</b>	<b>40,581,583</b>	<b>5,201,783</b>
<b>Payment to Refunded Bond Escrow Agent:</b>				
Bond Retirement	1,360,849	1,360,849	1,360,849	0
<b>Total Expenditures</b>	<b>96,265,537</b>	<b>104,007,649</b>	<b>102,909,202</b>	<b>1,098,447</b>
<i>Excess of Revenues Over (Under) Expenditures</i>	(57,194,229)	(61,740,316)	(62,198,396)	(458,080)
<b>Other Financing Sources (Uses)</b>				
Transfers In	48,276,572	54,475,676	55,435,113	959,437
<b>Net Change in Fund Balance</b>	<b>(8,917,657)</b>	<b>(7,264,640)</b>	<b>(6,763,283)</b>	<b>501,357</b>
Fund Balance Beginning of Year	8,991,244	8,991,244	8,991,244	0
<b>Fund Balance End of Year</b>	<b>\$73,587</b>	<b>\$1,726,604</b>	<b>\$2,227,961</b>	<b>\$501,357</b>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
**Capital Projects**  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Intergovernmental	\$728,766	\$728,766	\$728,766	0
<b>Expenditures</b>				
Current:				
Capital Outlay:				
Technology Capital Improvements:				
Personal Services	1,507,812	1,507,812	1,502,248	5,564
Other	2,809,697	2,809,697	7,373,323	(4,563,626)
Total Technology Capital Improvements	4,317,509	4,317,509	8,875,571	(4,558,062)
Capital Projects:				
Personal Services	1,073,072	1,073,072	698,339	374,733
Other	15,505,197	15,505,197	9,191,991	6,313,206
Total Capital Projects	16,578,269	16,578,269	9,890,330	6,687,939
CC Forensic Science Lab Capital Projects:				
Other	(199,919)	(199,919)	582,420	(782,339)
Maintenance Projects:				
Other	336,405	336,405	337,052	(647)
<i>Total Expenditures</i>	21,032,264	21,032,264	19,685,373	1,346,891
<i>Excess of Revenues Over (Under) Expenditures</i>	(20,303,498)	(20,303,498)	(18,956,607)	1,346,891
<b>Other Financing Sources (Uses)</b>				
Transfers In	15,073,799	15,073,799	15,073,799	0
<i>Net Change in Fund Balance</i>	(5,229,699)	(5,229,699)	(3,882,808)	1,346,891
Fund Balance Beginning of Year	1,198,915	1,198,915	1,198,915	0
Prior Year Encumbrances Appropriated	9,565,749	9,565,749	9,565,749	0
<i>Fund Balance End of Year</i>	\$5,534,965	\$5,534,965	\$6,881,856	\$1,346,891

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
Changes in Fund Balance - Budget and Actual*  
*Road Capital Projects*  
*Budget Basis*  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$700	\$700	\$700	\$0
Intergovernmental	24,059,997	24,059,997	24,059,997	0
<i>Total Revenues</i>	<u>24,060,697</u>	<u>24,060,697</u>	<u>24,060,697</u>	<u>0</u>
<b>Expenditures</b>				
Current:				
Public Works:				
Ohio Department of Public Works Integrating:				
Personal Services	(30,846)	(30,846)	46,143	(76,989)
Other	4,540,987	4,540,987	16,636,823	(12,095,836)
Total Ohio Department of Public Works Integrating	<u>4,510,141</u>	<u>4,510,141</u>	<u>16,682,966</u>	<u>(12,172,825)</u>
Ohio Department of Transportation - Local Public Agencies:				
Personal Services	167	167	224,457	(224,290)
Other	21,378,292	21,378,292	33,846,166	(12,467,874)
Total Ohio Department of Transportation - Local Public Agencies	<u>21,378,459</u>	<u>21,378,459</u>	<u>34,070,623</u>	<u>(12,692,164)</u>
<i>Total Expenditures</i>	<u>25,888,600</u>	<u>25,888,600</u>	<u>50,753,589</u>	<u>(24,864,989)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,827,903)</u>	<u>(1,827,903)</u>	<u>(26,692,892)</u>	<u>(24,864,989)</u>
<b>Other Financing Sources (Uses)</b>				
OPWC Loans Issued	34,397	34,397	34,397	0
Transfers In	9,719,365	9,719,365	9,719,365	0
<i>Total Other Financing Sources (Uses)</i>	<u>9,753,762</u>	<u>9,753,762</u>	<u>9,753,762</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	7,925,859	7,925,859	(16,939,130)	(24,864,989)
Fund Deficit Beginning of Year	(25,289,319)	(25,289,319)	(25,289,319)	0
Prior Year Encumbrances Appropriated	31,567,864	31,567,864	31,567,864	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$14,204,404</u>	<u>\$14,204,404</u>	<u>(\$10,660,585)</u>	<u>(\$24,864,989)</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenditures and  
 Changes in Fund Balance - Budget and Actual  
 Convention Center Hotel Construction  
 Budget Basis  
 For the Year Ended December 31, 2020*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
<b>Revenues</b>	\$0	\$0	\$0	\$0
<b>Expenditures</b>				
Capital Outlay:				
County Hotel Tunnel Construction:				
Other	<u>5,872,834</u>	<u>5,872,834</u>	<u>0</u>	<u>5,872,834</u>
<i>Net Change in Fund Balance</i>	(5,872,834)	(5,872,834)	0	5,872,834
Fund Balance Beginning of Year	0	0	0	0
Prior Year Encumbrances Appropriated	<u>20,135</u>	<u>20,135</u>	<u>20,135</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$5,852,699)</u></u>	<u><u>(\$5,852,699)</u></u>	<u><u>\$20,135</u></u>	<u><u>\$5,872,834</u></u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual*  
County Airport  
Budget Basis  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$1,528,988	\$1,237,951	\$1,237,951	\$0
Other	63,544	51,449	51,449	0
Intergovernmental	193,910	157,000	157,000	0
<i>Total Revenues</i>	<u>1,786,442</u>	<u>1,446,400</u>	<u>1,446,400</u>	<u>0</u>
<b>Expenses</b>				
Personal Services	784,459	784,459	706,502	77,957
Other	897,916	1,032,916	639,690	393,226
<i>Total Expenses</i>	<u>1,682,375</u>	<u>1,817,375</u>	<u>1,346,192</u>	<u>471,183</u>
<i>Net Change in Fund Equity</i>	104,067	(370,975)	100,208	471,183
Fund Equity Beginning of Year	1,131,230	1,131,230	1,131,230	0
Prior Year Encumbrances Appropriated	142,017	142,017	142,017	0
<i>Fund Equity End of Year</i>	<u><u>\$1,377,314</u></u>	<u><u>\$902,272</u></u>	<u><u>\$1,373,455</u></u>	<u><u>\$471,183</u></u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual*  
County Parking Garage  
Budget Basis  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$4,406,570	\$2,435,900	\$2,435,900	\$0
<b>Expenses</b>				
Personal Services	393,770	393,770	332,924	60,846
Other	2,162,077	2,162,077	1,575,456	586,621
<i>Total Expenses</i>	<u>2,555,847</u>	<u>2,555,847</u>	<u>1,908,380</u>	<u>647,467</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	1,850,723	(119,947)	527,520	647,467
Transfers Out	<u>(1,536,175)</u>	<u>(1,536,175)</u>	<u>(1,536,175)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	314,548	(1,656,122)	(1,008,655)	647,467
Fund Equity Beginning of Year	5,370,146	5,370,146	5,370,146	0
Prior Year Encumbrances Appropriated	<u>263,556</u>	<u>263,556</u>	<u>263,556</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$5,948,250</u></u>	<u><u>\$3,977,580</u></u>	<u><u>\$4,625,047</u></u>	<u><u>\$647,467</u></u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual*  
Cuyahoga County Information Systems  
Budget Basis  
For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$765,236	\$513,112	\$513,112	\$0
Other	5,357	3,592	3,592	0
<i>Total Revenues</i>	<u>770,593</u>	<u>516,704</u>	<u>516,704</u>	<u>0</u>
<b>Expenses</b>				
Personal Services	202,279	202,279	5,220	197,059
Other	823,810	823,810	565,957	257,853
<i>Total Expenses</i>	<u>1,026,089</u>	<u>1,026,089</u>	<u>571,177</u>	<u>454,912</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(255,496)	(509,385)	(54,473)	454,912
Transfers In	329,809	221,146	221,146	0
<i>Net Change in Fund Equity</i>	74,313	(288,239)	166,673	454,912
Fund Equity Beginning of Year	1,794,089	1,794,089	1,794,089	0
Prior Year Encumbrances Appropriated	51,680	51,680	51,680	0
<i>Fund Equity End of Year</i>	<u>\$1,920,082</u>	<u>\$1,557,530</u>	<u>\$2,012,442</u>	<u>\$454,912</u>



**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenses and  
 Changes in Fund Equity - Budget and Actual*  
 Central Custodial Services  
 Budget Basis  
 For the Year Ended December 31, 2020

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$52,481,031	\$47,672,667	\$47,672,667	\$0
Other	11,272	10,214	10,214	0
<i>Total Revenues</i>	<u>52,492,303</u>	<u>47,682,881</u>	<u>47,682,881</u>	<u>0</u>
<b>Expenses</b>				
Personal Services	30,957,280	31,232,280	23,545,147	7,687,133
Other	26,703,252	27,027,502	24,918,847	2,108,655
<i>Total Expenses</i>	<u>57,660,532</u>	<u>58,259,782</u>	<u>48,463,994</u>	<u>9,795,788</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(5,168,229)	(10,576,901)	(781,113)	9,795,788
Transfers In	2,979,562	2,700,000	2,700,000	0
<i>Net Change in Fund Equity</i>	(2,188,667)	(7,876,901)	1,918,887	9,795,788
Fund Equity Beginning of Year	1,149,095	1,149,095	1,149,095	0
Prior Year Encumbrances Appropriated	1,292,270	1,292,270	1,292,270	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$252,698</u>	<u>(\$5,435,536)</u>	<u>\$4,360,252</u>	<u>\$9,795,788</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Maintenance  
Budget Basis  
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$1,108,812	\$1,315,497	\$1,315,497	\$0
Other	843	1,001	1,001	0
Sale of Capital Assets	5,845	6,934	6,934	0
<i>Total Revenues</i>	<u>1,115,500</u>	<u>1,323,432</u>	<u>1,323,432</u>	<u>0</u>
<b>Expenses</b>				
Personal Services	267,770	267,770	122,299	145,471
Other	1,232,877	2,132,877	1,347,279	785,598
<i>Total Expenses</i>	<u>1,500,647</u>	<u>2,400,647</u>	<u>1,469,578</u>	<u>931,069</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(385,147)	(1,077,215)	(146,146)	931,069
Transfer In	33,770	40,065	40,065	0
<i>Net Change in Fund Equity</i>	(351,377)	(1,037,150)	(106,081)	931,069
Fund Equity Beginning of Year	710,159	710,159	710,159	0
Prior Year Encumbrances Appropriated	319,271	319,271	319,271	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$678,053</u>	<u>(\$7,720)</u>	<u>\$923,349</u>	<u>\$931,069</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Printing  
Budget Basis  
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$2,562,311	\$1,731,591	\$1,731,591	\$0
<b>Expenses</b>				
Personal Services	418,926	418,926	393,541	25,385
Other	2,139,681	2,599,579	1,673,233	926,346
<i>Total Expenses</i>	<u>2,558,607</u>	<u>3,018,505</u>	<u>2,066,774</u>	<u>951,731</u>
<i>Net Change in Fund Equity</i>	3,704	(1,286,914)	(335,183)	951,731
Fund Equity Beginning of Year	392,542	392,542	392,542	0
Prior Year Encumbrances Appropriated	<u>278,471</u>	<u>278,471</u>	<u>278,471</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$674,717</u></u>	<u><u>(\$615,901)</u></u>	<u><u>\$335,830</u></u>	<u><u>\$951,731</u></u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenses and  
 Changes in Fund Equity - Budget and Actual  
 Postage  
 Budget Basis  
 For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$1,224,584	\$1,277,024	\$1,277,024	\$0
<b>Expenses</b>				
Personal Services	625,311	625,311	609,878	15,433
Other	819,097	819,097	165,418	653,679
<i>Total Expenses</i>	1,444,408	1,444,408	775,296	669,112
<i>Net Change in Fund Equity</i>	(219,824)	(167,384)	501,728	669,112
Fund Equity Beginning of Year	549,983	549,983	549,983	0
Prior Year Encumbrances Appropriated	33,338	33,338	33,338	0
<i>Fund Equity End of Year</i>	<u>\$363,497</u>	<u>\$415,937</u>	<u>\$1,085,049</u>	<u>\$669,112</u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Health Insurance  
Budget Basis  
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Charges for Services	\$130,525,316	\$96,517,641	\$96,517,641	\$0
Other	131,420	97,179	97,179	0
<i>Total Revenues</i>	<u>130,656,736</u>	<u>96,614,820</u>	<u>96,614,820</u>	<u>0</u>
<b>Expenses</b>				
Personal Services	786,084	786,084	569,752	216,332
Claims	95,169,974	95,169,974	95,169,974	0
Other	51,602,895	85,993,799	53,173,910	32,819,889
<i>Total Expenses</i>	<u>147,558,953</u>	<u>181,949,857</u>	<u>148,913,636</u>	<u>33,036,221</u>
<i>Net Change in Fund Equity</i>	(16,902,217)	(85,335,037)	(52,298,816)	33,036,221
Fund Equity Beginning of Year	10,880,114	10,880,114	10,880,114	0
Prior Year Encumbrances Appropriated	<u>36,454,335</u>	<u>36,454,335</u>	<u>36,454,335</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$30,432,232</u></u>	<u><u>(\$38,000,588)</u></u>	<u><u>(\$4,964,367)</u></u>	<u><u>\$33,036,221</u></u>

**Cuyahoga County, Ohio**  
*Schedule of Revenues, Expenses and  
Changes in Fund Equity - Budget and Actual  
Workers' Compensation  
Budget Basis  
For the Year Ended December 31, 2020*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
<b>Revenues</b>				
Other	\$3,190,622	\$218	\$2,555,633	\$2,555,415
<b>Expenses</b>				
Personal Services	509,453	509,453	395,161	114,292
Claims	185,888	185,888	185,888	0
Other	5,056,550	5,056,550	2,738,072	2,318,478
<i>Total Expenses</i>	<u>5,751,891</u>	<u>5,751,891</u>	<u>3,319,121</u>	<u>2,432,770</u>
<i>Net Change in Fund Equity</i>	(2,561,269)	(5,751,673)	(763,488)	4,988,185
Fund Equity Beginning of Year	17,471,244	17,471,244	17,471,244	0
Prior Year Encumbrances Appropriated	<u>6,940</u>	<u>6,940</u>	<u>6,940</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$14,916,915</u>	<u>\$11,726,511</u>	<u>\$16,714,696</u>	<u>\$4,988,185</u>

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# Statistical Section

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## Statistical Section

This part of the Cuyahoga County, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the County's overall financial health.

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<b>Contents</b>	<b>Pages(s)</b>
<b>Financial Trends</b> .....	<b>S2 – S11</b>
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
<b>Revenue Capacity</b> .....	<b>S12 – S32</b>
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
<b>Debt Capacity</b> .....	<b>S33 – S43</b>
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
<b>Economic and Demographic Information</b> .....	<b>S44 – S46</b>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
<b>Operating Information</b> .....	<b>S48 – S57</b>
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	

**Sources:** Unless otherwise noted, the information in these schedules is derived from the Basic Financial Statements for the relevant year.

**Cuyahoga County, Ohio***Net Position by Component**Last Ten Years**(accrual basis of accounting)*

	2020	2019	2018	2017
<b>Governmental Activities</b>				
Net Investment in Capital Assets	\$482,502,696	\$468,848,320	\$423,192,406	\$416,416,617
Restricted for:				
Capital Projects	44,460,770	47,528,162	57,353,207	76,980,486
Health and Human Services	60,461,116	61,976,187	60,852,989	98,495,983
Motor Vehicle	59,639,335	58,588,705	53,087,714	49,365,241
Developmental Disabilities	192,475,745	170,022,052	136,056,761	129,264,904
Community Development Programs	65,329,700	61,640,997	61,537,064	68,373,687
Children's Services	20,137,921	15,663,178	8,409,965	4,413,564
Alcohol and Drug Preventative Services	36,338,281	27,913,292	19,049,096	18,588,366
Opioid Healthcare Programs	113,151,416	114,280,296	0	0
Health and Safety Services	12,303,369	10,623,596	11,124,058	10,909,175
Land Reutilization	0	409,387	1,726,086	506,344
Convention Center Hotel Operations	7,986,505	10,069,344	7,697,199	5,531,828
Tax Assessment Operations	33,796,158	25,079,142	29,608,737	26,189,697
General Government	21,230,000	28,407,049	39,882,119	20,456,145
Judicial Services	46,493,991	44,208,188	40,341,527	35,392,019
Social Services	6,403,307	6,024,680	6,190,400	5,830,877
Infrastructure System Operations	913,459	917,847	891,753	892,272
Unclaimed Monies	18,023,441	16,456,309	16,111,160	13,911,544
Other Purposes	4,028,558	4,308,908	4,213,157	3,750,250
Unrestricted (Deficit)	<u>(916,207,807)</u>	<u>(889,898,966)</u>	<u>(620,180,505)</u>	<u>(532,755,287)</u>
<i>Total Governmental Activities Net Position</i>	<u>309,467,961</u>	<u>283,066,673</u>	<u>357,144,893</u>	<u>452,513,712</u>
<b>Business-Type Activities</b>				
Net Investment in Capital Assets	86,481,021	90,578,531	94,706,643	58,456,906
Unrestricted	<u>62,960,627</u>	<u>54,853,064</u>	<u>55,196,702</u>	<u>50,578,656</u>
<i>Total Business-Type Activities Net Position</i>	<u>149,441,648</u>	<u>145,431,595</u>	<u>149,903,345</u>	<u>109,035,562</u>
<b>Primary Government</b>				
Net Investment in Capital Assets	568,983,717	559,426,851	517,899,049	474,873,523
Restricted	743,173,072	704,117,319	554,132,992	568,852,382
Unrestricted (Deficit)	<u>(853,247,180)</u>	<u>(835,045,902)</u>	<u>(564,983,803)</u>	<u>(482,176,631)</u>
<i>Total Primary Government Net Position</i>	<u>\$458,909,609</u>	<u>\$428,498,268</u>	<u>\$507,048,238</u>	<u>\$561,549,274</u>

Note: The County reported the impact of GASB Statement No. 68 beginning in 2014.

Note: The County reported the impact of GASB Statement No. 75 beginning in 2017.

2016	2015	2014	2013	2012	2011
\$409,411,888	\$394,146,808	\$398,484,493	\$396,133,373	\$371,056,972	\$434,718,805
96,036,514	104,850,899	40,503,928	73,978,601	77,231,951	63,865,390
112,488,018	83,566,384	52,919,168	52,857,834	71,929,825	78,253,766
55,770,739	56,399,708	56,259,935	56,648,810	61,408,838	49,807,125
122,957,057	133,173,082	142,145,385	146,928,842	156,223,090	152,278,099
64,166,170	20,530,665	2,312,714	59,340,177	50,044,024	64,551,876
13,083,883	47,461,607	46,503,969	51,500,638	49,299,918	50,598,715
21,769,950	24,629,305	23,136,980	16,111,180	16,701,806	0
0	0	0	0	0	0
14,612,699	12,551,607	11,766,574	16,864,598	13,783,701	0
546,792	1,419,615	1,325,533	1,454,695	595,660	30,071
4,756,077	4,751,676	4,750,726	0	0	0
24,554,830	27,271,158	23,257,582	14,048,003	9,812,925	15,733,644
9,094,835	0	0	0	0	0
30,899,727	24,639,385	28,885,929	27,879,249	19,482,242	14,235,431
4,935,298	0	0	0	0	0
910,338	911,042	1,038,642	10,485,507	1,034,371	995,422
13,349,611	14,332,837	10,605,525	0	0	0
5,819,382	9,815,832	38,310,021	2,309,086	16,079,212	34,935,728
(202,285,238)	(145,418,233)	(75,691,732)	220,069,982	196,765,817	88,929,535
802,878,570	815,033,377	806,515,372	1,146,610,575	1,111,450,352	1,048,933,607
43,312,792	30,583,550	30,115,979	26,007,832	36,430,874	39,027,092
66,272,174	74,404,295	71,402,758	73,578,543	53,825,794	57,261,906
109,584,966	104,987,845	101,518,737	99,586,375	90,256,668	96,288,998
452,724,680	424,730,358	428,600,472	422,141,205	407,487,846	473,745,897
595,751,920	566,304,802	483,722,611	530,407,220	543,627,563	525,285,267
(136,013,064)	(71,013,938)	(4,288,974)	293,648,525	250,591,611	146,191,441
\$912,463,536	\$920,021,222	\$908,034,109	\$1,246,196,950	\$1,201,707,020	\$1,145,222,605

## Cuyahoga County, Ohio

### Changes in Net Position Last Ten Years (accrual basis of accounting)

	2020	2019	2018	2017
<b>Program Revenues</b>				
Governmental Activities:				
Charges for Services and Operating Assessments:				
General Government:				
Legislative and Executive	\$47,259,920	\$39,742,339	\$46,061,042	\$43,492,609
Legislative and Executive - External Portion	3,416,421	3,266,134	18,460,410	12,035,065
Judicial	75,335,870	73,836,567	78,477,956	81,260,247
Public Works	2,081,958	2,527,676	2,301,020	2,432,486
Health and Safety Services - Primary Government	3,946,715	2,687,278	2,578,382	2,329,432
Social Services	4,272,439	5,197,073	5,381,903	6,656,680
Community Development	12,791,757	19,266,316	20,783,578	11,897,862
Operating Grants and Contributions	516,483,817	418,016,925	413,335,490	392,281,694
Capital Grants, Contributions and Interest	39,670,243	48,298,730	47,158,733	48,268,569
<i>Total Governmental Activities Program Revenues</i>	<u>705,259,140</u>	<u>612,839,038</u>	<u>634,538,514</u>	<u>600,654,644</u>
Business-Type Activities:				
Charges for Services				
Sanitary Engineer	34,485,684	25,194,784	28,123,736	25,974,492
Airport	1,224,554	1,134,672	1,491,899	849,088
Parking Garage	2,391,083	4,171,088	3,845,375	2,422,587
Information Systems	513,112	724,637	761,937	501,707
Operating Grants and Contributions	276,449	0	0	0
Capital Grants, Contributions and Interest	22,311	1,516,763	474,531	2,544,207
<i>Total Business-Type Activities Program Revenues</i>	<u>38,913,193</u>	<u>32,741,944</u>	<u>34,697,478</u>	<u>32,292,081</u>
<i>Total Primary Government Program Revenues</i>	<u>744,172,333</u>	<u>645,580,982</u>	<u>669,235,992</u>	<u>632,946,725</u>
<b>Expenses</b>				
Governmental Activities:				
General Government:				
Legislative and Executive	160,409,139	149,356,160	141,531,161	139,405,694
Legislative and Executive - External Portion	3,399,588	3,278,100	11,272,460	12,559,699
Judicial	461,146,226	492,899,347	422,616,833	429,934,218
Public Works	78,293,218	69,344,582	56,737,153	56,636,799
Health and Safety Services - Primary Government	147,502,641	144,601,397	110,841,067	116,997,162
Health and Safety Services - Intergovernmental	19,894,275	0	0	0
Social Services	472,548,940	546,111,130	508,670,954	520,651,314
Community Development	66,932,963	171,754,309	111,953,366	75,972,622
Interest and Fiscal Charges	47,952,611	59,064,232	63,133,462	63,744,287
<i>Total Governmental Activities Expenses</i>	<u>1,458,079,601</u>	<u>1,636,409,257</u>	<u>1,426,756,456</u>	<u>1,415,901,795</u>
Business-Type Activities:				
Sanitary Engineer	26,314,775	32,232,310	23,419,157	29,544,541
Airport	3,671,919	3,855,812	1,554,210	2,227,591
Parking Garage	3,332,987	3,766,668	4,468,824	3,279,596
Information Systems	569,387	617,229	708,634	930,082
<i>Total Business-Type Activities Expenses</i>	<u>33,889,068</u>	<u>40,472,019</u>	<u>30,150,825</u>	<u>35,981,810</u>
<i>Total Primary Government Expenses</i>	<u>\$1,491,968,669</u>	<u>\$1,676,881,276</u>	<u>\$1,456,907,281</u>	<u>\$1,451,883,605</u>

2016	2015	2014	2013	2012	2011
\$42,251,267	\$41,835,158	\$35,036,951	\$42,647,539	\$42,723,302	\$33,815,890
27,154,909	0	0	0	0	0
77,486,409	71,929,365	75,709,580	75,906,392	75,207,833	64,496,402
2,089,759	2,249,725	2,405,613	2,235,246	2,605,169	2,308,754
2,748,044	2,728,902	2,224,802	3,142,379	2,333,912	1,809,165
6,777,071	9,945,489	7,920,266	5,267,314	5,551,526	5,947,689
10,192,307	1,457,971	2,120,234	1,926,917	3,768,678	1,098,295
435,149,263	388,284,751	429,951,480	408,422,923	519,347,833	574,708,379
44,672,313	49,909,134	46,279,226	50,366,729	41,394,337	59,349,794
<u>648,521,342</u>	<u>568,340,495</u>	<u>601,648,152</u>	<u>589,915,439</u>	<u>692,932,590</u>	<u>743,534,368</u>
26,993,047	25,737,037	26,432,472	37,264,526	11,936,751	22,809,722
1,270,497	946,168	841,038	978,042	932,291	685,068
2,667,960	3,504,358	3,332,600	3,417,780	4,925,431	4,039,055
986,580	1,218,004	1,582,361	1,445,380	1,560,083	1,497,294
0	0	0	0	0	0
1,583,666	138,525	445,479	167,890	257,362	144,048
<u>33,501,750</u>	<u>31,544,092</u>	<u>32,633,950</u>	<u>43,273,618</u>	<u>19,611,918</u>	<u>29,175,187</u>
<u>682,023,092</u>	<u>599,884,587</u>	<u>634,282,102</u>	<u>633,189,057</u>	<u>712,544,508</u>	<u>772,709,555</u>
134,584,016	115,330,624	135,953,017	100,601,577	96,929,193	91,462,479
28,842,443	0	0	0	0	0
387,346,860	374,784,784	352,836,602	326,344,670	335,831,744	323,452,320
55,039,516	39,235,805	73,150,390	79,161,964	31,405,346	35,665,079
114,084,303	115,706,083	117,149,663	119,626,042	174,875,093	230,988,876
0	0	0	0	0	0
504,455,320	487,501,289	478,626,687	461,481,133	484,785,593	482,461,722
87,464,017	94,501,954	72,726,759	49,698,772	53,852,311	48,417,824
66,742,183	66,587,400	59,655,039	47,541,834	55,001,073	59,301,229
<u>1,378,558,658</u>	<u>1,293,647,939</u>	<u>1,290,098,157</u>	<u>1,184,455,992</u>	<u>1,232,680,353</u>	<u>1,271,749,529</u>
26,323,915	24,410,708	22,348,922	20,581,112	19,863,604	20,949,553
1,516,857	1,788,272	1,600,628	1,457,170	1,922,598	1,758,577
2,007,289	2,215,066	3,124,035	13,335,095	3,541,875	3,592,320
1,073,335	1,255,129	957,350	1,919,313	1,669,099	1,749,095
<u>30,921,396</u>	<u>29,669,175</u>	<u>28,030,935</u>	<u>37,292,690</u>	<u>26,997,176</u>	<u>28,049,545</u>
<u>\$1,409,480,054</u>	<u>\$1,323,317,114</u>	<u>\$1,318,129,092</u>	<u>\$1,221,748,682</u>	<u>\$1,259,677,529</u>	<u>\$1,299,799,074</u>

(continued)

**Cuyahoga County, Ohio**  
*Changes in Net Position (continued)*  
*Last Ten Years*  
*(accrual basis of accounting)*

	2020	2019	2018	2017
<b>Net (Expense)/Revenue</b>				
Governmental Activities	(\$752,820,461)	(\$1,023,570,219)	(\$792,217,942)	(\$815,247,151)
Business-Type Activities	5,024,125	(7,730,075)	4,546,653	(3,689,729)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(747,796,336)</u>	<u>(1,031,300,294)</u>	<u>(787,671,289)</u>	<u>(818,936,880)</u>
<b>General Revenues and Other Changes in Net Position</b>				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	25,776,407	14,438,458	11,799,050	12,275,094
General Obligation Bond Retirement	13,231,674	25,158,528	22,418,075	23,321,297
Health and Human Services	186,037,150	179,474,559	165,985,627	192,867,178
Children's Services	38,044,351	43,283,387	44,826,500	27,408,839
Developmental Disabilities	95,683,907	95,945,382	90,784,721	94,825,306
Capital Outlay	0	0	0	0
Sales Taxes Levied for: (1)				
General Purposes	250,056,850	269,058,993	255,526,835	262,295,106
Debt Service	13,337,003	0	0	0
Hotel/Lodging Taxes	18,427,546	26,220,172	29,328,431	23,487,473
Excise Tax	14,465,464	14,324,705	13,935,012	14,086,598
Payments in Lieu of Taxes	936,645	2,268,505	2,830,732	15,702,197
Grants and Entitlements not Restricted to Specific Programs	52,378,751	59,606,748	49,209,733	45,532,333
Gain on Sale of Capital Assets	2,716,618	4,225,094	1,149,436	45,236
Unrestricted Contributions	0	7,967	42,263	31,475
Interest	25,320,179	33,076,420	19,919,653	8,279,927
Other	24,366,240	19,860,773	23,058,526	19,107,943
Special Items	15,813,913	158,263,400	0	0
Transfers	2,629,051	1,538,461	(34,250,037)	410,540
<i>Total Governmental Activities</i>	<u>779,221,749</u>	<u>946,751,552</u>	<u>696,564,557</u>	<u>739,676,542</u>
Business-Type Activities:				
Sales Taxes Levied for County Parking Garage	1,534,194	1,916,594	1,904,075	390,515
Gain on Sale of Capital Assets	0	1,973,351	4,056	0
Interest	0	0	0	0
Other	80,785	943,691	162,962	217,694
Transfers	(2,629,051)	(1,538,461)	34,250,037	(410,540)
<i>Total Business-Type Activities</i>	<u>(1,014,072)</u>	<u>3,295,175</u>	<u>36,321,130</u>	<u>197,669</u>
<i>Total Primary Government</i>	<u>778,207,677</u>	<u>950,046,727</u>	<u>732,885,687</u>	<u>739,874,211</u>
<b>Change in Net Position</b>				
Governmental Activities	26,401,288	(76,818,667)	(95,653,385)	(75,570,609)
Business-Type Activities	4,010,053	(4,434,900)	40,867,783	(3,492,060)
<b>Total Primary Government Change in Net Position</b>	<u>\$30,411,341</u>	<u>(\$81,253,567)</u>	<u>(\$54,785,602)</u>	<u>(\$79,062,669)</u>

(1) Sales Taxes broken out in 2020

Note: Expenses are first impacted by the implementation of GASB Statement No. 68 beginning in 2015

Note: Expenses are first impacted by the implementation of GASB Statement No. 75 beginning in 2018

2016	2015	2014	2013	2012	2011
(\$730,037,316)	(\$725,307,444)	(\$688,450,005)	(\$594,540,553)	(\$539,747,763)	(\$528,215,161)
2,580,354	1,874,917	4,603,015	5,980,928	(7,385,258)	1,125,642
(727,456,962)	(723,432,527)	(683,846,990)	(588,559,625)	(547,133,021)	(527,089,519)
11,372,588	14,185,991	13,958,416	13,436,996	15,196,538	17,787,526
23,003,206	20,104,506	18,753,293	22,841,711	24,854,487	34,936,330
182,913,816	189,538,991	181,798,759	139,285,180	162,099,791	198,634,513
11,845,181	27,074,298	34,461,468	32,828,932	36,839,333	37,180,322
90,891,146	92,148,552	90,060,449	86,907,739	95,204,864	115,373,742
0	140,868	0	0	0	0
278,394,403	257,703,053	251,892,766	238,594,945	228,305,905	242,076,865
0	0	0	0	0	0
29,521,071	4,557,134	10,487,523	8,612,366	7,954,045	12,391,398
13,821,788	13,888,650	10,797,827	0	0	0
15,971,373	15,560,505	5,762,828	2,757,572	4,608,770	4,987,506
40,264,826	39,505,362	30,712,035	35,561,623	42,469,462	65,890,384
8,894	610,003	0	9,933,464	0	0
27,000	5,000	0	0	648,478	0
9,720,633	8,476,653	5,481,224	5,660,374	4,937,745	12,812,138
16,373,836	18,610,892	16,297,403	36,569,129	20,027,272	27,404,518
0	0	0	0	0	0
(1,237,873)	(964,177)	(4,620,470)	(3,289,255)	(1,145,835)	(252,071)
722,891,888	701,146,281	665,843,521	629,700,776	642,000,855	769,223,171
0	0	0	0	0	0
15,822	0	0	0	0	0
8	12	48	11	66,868	14,729
266,382	104,250	66,806	59,513	104,295	234,593
1,237,873	964,177	4,620,470	3,289,255	1,145,835	252,071
1,520,085	1,068,439	4,687,324	3,348,779	1,316,998	501,393
724,411,973	702,214,720	670,530,845	633,049,555	643,317,853	769,724,564
(7,145,428)	(24,161,163)	(22,606,484)	35,160,223	102,253,092	241,008,010
4,100,439	2,943,356	9,290,339	9,329,707	(6,068,260)	1,627,035
(\$3,044,989)	(\$21,217,807)	(\$13,316,145)	\$44,489,930	\$96,184,832	\$242,635,045

**Cuyahoga County, Ohio**  
*Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(modified accrual basis of accounting)*

	2020	2019	2018	2017
<b>General Fund</b>				
Nonspendable	\$37,023,441	\$36,311,309	\$37,591,160	\$34,941,544
Committed	6,686	6,686	6,686	7,011
Assigned	44,702,969	80,169,343	92,804,561	75,171,514
Unassigned	207,939,300	114,374,964	107,877,556	152,667,921
<i>Total General Fund</i>	<u>289,672,396</u>	<u>230,862,302</u>	<u>238,279,963</u>	<u>262,787,990</u>
<b>All Other Governmental Funds</b>				
Nonspendable	119,942	0	0	0
Restricted	967,004,783	971,517,512	897,394,349	993,310,724
Unassigned (Deficit)	(1,849,682)	(13,547)	0	(1,861,418)
<i>Total All Other Governmental Funds</i>	<u>965,275,043</u>	<u>971,503,965</u>	<u>897,394,349</u>	<u>991,449,306</u>
<i>Total Governmental Funds</i>	<u><u>\$1,254,947,439</u></u>	<u><u>\$1,202,366,267</u></u>	<u><u>\$1,135,674,312</u></u>	<u><u>\$1,254,237,296</u></u>



2016	2015	2014	2013	2012	2011
\$13,349,611	\$14,288,325	\$10,855,525	\$18,188,845	\$9,617,166	\$8,924,464
0	0	0	1,132,418	0	0
7,392,811	29,921,596	24,832,959	23,741,261	9,012,927	6,929,678
<u>221,700,585</u>	<u>210,634,265</u>	<u>231,727,208</u>	<u>217,589,992</u>	<u>211,933,355</u>	<u>215,689,432</u>
<u>242,443,007</u>	<u>254,844,186</u>	<u>267,415,692</u>	<u>260,652,516</u>	<u>230,563,448</u>	<u>231,543,574</u>
0	0	0	0	0	0
944,461,134	962,389,943	1,061,826,135	835,655,986	812,998,055	792,791,146
<u>(4,059,410)</u>	<u>(12,343,789)</u>	<u>(5,518,121)</u>	<u>(16,604,109)</u>	<u>(14,882,099)</u>	<u>(87,225,306)</u>
<u>940,401,724</u>	<u>950,046,154</u>	<u>1,056,308,014</u>	<u>819,051,877</u>	<u>798,115,956</u>	<u>705,565,840</u>
<u>\$1,182,844,731</u>	<u>\$1,204,890,340</u>	<u>\$1,323,723,706</u>	<u>\$1,079,704,393</u>	<u>\$1,028,679,404</u>	<u>\$937,109,414</u>

**Cuyahoga County, Ohio**  
*Changes in Fund Balances, Governmental Funds*  
*Last Ten Years*  
*(Modified Accrual Basis of Accounting)*

	2020	2019	2018	2017
<b>Revenues</b>				
Property Taxes	\$356,215,794	\$361,778,909	\$335,432,973	\$354,004,180
Sales Tax	263,393,853	293,614,561	258,374,744	262,295,105
Hotel/Lodging Taxes	18,329,266	26,365,961	27,389,889	23,487,473
Excise Tax	14,465,464	14,324,705	13,935,012	14,086,598
Payments in Lieu of Taxes	936,645	2,268,505	2,830,732	15,702,197
Charges for Services	127,799,864	127,552,546	133,523,448	131,530,163
Licenses and Permits	2,033,996	2,828,191	3,013,139	2,984,206
Fines and Forfeitures	10,397,985	10,146,221	13,594,159	14,201,117
Intergovernmental	594,213,563	519,013,506	494,093,099	466,288,968
Interest	36,062,267	45,017,136	33,001,953	22,449,631
Rentals	5,456,764	2,730,291	5,459,188	0
Contributions/Donations	3,316,656	5,731,320	3,697,579	2,821,020
Other	19,801,370	16,891,823	19,713,074	16,093,103
<i>Total Revenues</i>	<u>1,452,423,487</u>	<u>1,428,263,675</u>	<u>1,344,058,989</u>	<u>1,325,943,761</u>
<b>Expenditures</b>				
General Government:				
Legislative and Executive	136,950,603	121,456,750	127,392,254	123,224,058
Judicial	393,330,011	393,286,614	389,766,123	368,790,590
Public Works	30,464,670	27,709,062	23,757,119	23,339,934
Health and Safety	145,336,493	142,347,500	110,011,189	115,511,851
Social Services	431,645,598	489,116,109	490,724,241	490,385,877
Community Development	53,863,645	151,695,569	93,766,140	52,079,493
Capital Outlay	47,469,864	78,785,949	80,532,756	74,816,561
Intergovernmental	19,894,275	0	0	0
Debt Service:				
Principal Retirement	100,138,446	87,118,197	86,722,997	80,879,124
Interest and Fiscal Charges	52,384,683	62,821,791	66,472,985	67,145,301
Capital Appreciation Bonds Interest	0	0	0	0
Issuance Costs	1,692,124	524,571	0	1,271,431
Payment to Refunded Bond Escrow Agent	11,919,608	16,762,603	0	0
<i>Total Expenditures</i>	<u>1,425,090,020</u>	<u>1,571,624,715</u>	<u>1,469,145,804</u>	<u>1,397,444,220</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>27,333,467</u>	<u>(143,361,040)</u>	<u>(125,086,815)</u>	<u>(71,500,459)</u>
<b>Other Financing Sources (Uses)</b>				
Sale of Capital Assets	7,798,009	8,748,665	2,779,746	426,800
Revenue Bonds Issued	0	0	0	140,955,000
Revenue Refunding Bonds Issued	168,870,000	0	0	0
Discount on Revenue Bonds	0	0	0	0
General Obligation Bonds Issued	0	39,500,000	0	0
General Obligation Refunding Bonds Issued	109,065,000	37,045,000	0	0
General Obligation Notes Issued	0	0	0	0
Certificates of Participation Issued	0	0	0	0
Premium on Certificates of Participation	0	0	0	0
Discounts on Certificates of Participation	0	0	0	0
OPWC Loans Issued	34,397	358,501	518,165	0
ODOT Loans Issued	0	0	0	0
Premium on Bonds Issued	31,255,502	3,757,234	0	2,737,676
Payment to Refunded Bond Escrow Agent	(307,478,102)	(36,792,154)	0	0
Inception of Capital Lease	0	0	0	7,709,603
Transfers In	125,230,613	145,275,371	141,647,307	151,620,866
Transfers Out	(125,341,627)	(148,000,561)	(138,108,185)	(162,360,326)
<i>Total Other Financing Sources (Uses)</i>	<u>9,433,792</u>	<u>49,892,056</u>	<u>6,837,033</u>	<u>141,089,619</u>
<b>Special Item</b>				
Settlement Proceeds	15,813,913	158,263,400	0	0
<i>Net Change in Fund Balances</i>	<u>\$52,581,172</u>	<u>\$64,794,416</u>	<u>(\$118,249,782)</u>	<u>\$69,589,160</u>
Debt Service as a Percentage of Noncapital Expenditures	11.63%	10.92%	10.80%	10.93%

2016	2015	2014	2013	2012	2011
\$324,725,385	\$338,247,830	\$334,693,751	\$312,260,678	\$329,167,797	\$338,271,734
277,003,274	257,514,234	249,521,238	239,081,320	227,706,506	218,737,889
4,785,660	4,557,134	10,487,523	8,612,366	7,954,045	12,391,398
13,821,788	13,888,650	10,797,827	0	0	0
15,971,373	15,560,505	5,762,828	2,757,572	4,608,770	4,987,506
128,334,773	115,721,618	108,884,670	108,133,821	106,408,921	80,549,139
2,776,277	2,834,123	1,602,660	2,041,488	1,651,798	1,832,243
10,399,847	11,571,688	14,755,229	13,844,892	14,546,298	13,243,565
504,361,261	452,789,545	481,152,518	477,551,950	594,184,125	628,185,248
24,927,560	24,449,691	22,625,177	21,932,657	22,063,571	30,743,212
0	0	0	0	0	0
2,072,856	9,319,068	917,254	1,981,349	2,405,074	2,064,929
15,725,189	18,707,508	15,478,079	36,290,469	20,662,831	25,438,525
<u>1,324,905,243</u>	<u>1,265,161,594</u>	<u>1,256,678,754</u>	<u>1,224,488,562</u>	<u>1,331,359,736</u>	<u>1,356,445,388</u>
102,051,309	98,546,214	97,978,574	97,208,989	103,068,583	82,945,251
355,297,245	350,468,490	332,961,570	315,262,410	323,059,469	312,244,646
26,203,200	27,251,251	31,227,458	29,769,541	20,316,415	22,868,635
112,981,353	115,174,640	116,519,490	115,075,368	169,619,764	225,659,046
485,079,463	479,303,560	473,749,771	458,561,257	475,802,024	476,089,758
73,161,731	58,084,562	68,986,088	42,408,134	53,944,394	48,423,547
100,434,624	188,539,450	228,198,583	129,505,924	242,545,944	196,629,037
0	0	0	0	0	0
75,177,026	70,169,254	73,638,665	71,162,958	65,247,509	63,797,006
70,096,132	68,812,071	60,336,331	48,262,822	50,544,960	58,834,277
0	0	0	5,249,354	5,201,803	5,156,894
68,750	890,590	3,510,578	379,232	830,264	0
0	0	0	0	0	0
<u>1,400,550,833</u>	<u>1,457,240,082</u>	<u>1,487,107,108</u>	<u>1,312,845,989</u>	<u>1,510,181,129</u>	<u>1,492,648,097</u>
<u>(75,645,590)</u>	<u>(192,078,488)</u>	<u>(230,428,354)</u>	<u>(88,357,427)</u>	<u>(178,821,393)</u>	<u>(136,202,709)</u>
181,365	663,095	33,418	29,042,798	0	0
0	69,665,000	125,631,885	9,890,000	0	0
0	0	55,333,115	0	0	0
0	(22,081)	(548,989)	(171,181)	0	0
0	0	0	0	65,728,000	0
0	0	0	0	45,577,000	0
0	0	0	0	0	10,320,000
0	0	230,885,000	0	0	0
0	0	26,430,183	0	0	0
0	0	(451,125)	0	0	0
0	0	0	0	0	0
0	0	0	0	0	76,865
0	9,904,625	18,679,044	0	15,143,314	0
0	0	(59,420,509)	0	(52,178,789)	0
2,044,600	0	75,545,977	79,027,670	220,031,600	122,066,783
209,778,991	126,356,699	94,409,083	69,255,309	95,333,189	87,369,530
<u>(215,016,864)</u>	<u>(129,511,925)</u>	<u>(92,079,415)</u>	<u>(69,656,194)</u>	<u>(97,215,091)</u>	<u>(83,676,839)</u>
<u>(3,011,908)</u>	<u>77,055,413</u>	<u>474,447,667</u>	<u>117,388,402</u>	<u>292,419,223</u>	<u>136,156,339</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(\$78,657,498)</u>	<u>(\$115,023,075)</u>	<u>\$244,019,313</u>	<u>\$29,030,975</u>	<u>\$113,597,830</u>	<u>(\$46,370)</u>
10.80%	10.67%	10.19%	10.12%	9.37%	9.83%

**Cuyahoga County, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value (1)	Public Utility Property	
	Residential/ Agricultural	Commercial/ Industrial/PU		Assessed Value	Estimated Actual Value (1)
2020	\$20,833,633,990	\$8,413,390,290	\$83,562,926,514	\$1,301,186,470	\$1,478,620,989
2019	20,772,109,380	8,548,566,760	83,773,360,400	1,215,928,480	1,381,736,909
2018	18,843,520,260	7,880,857,350	76,355,364,600	1,153,891,870	1,311,240,761
2017	18,837,519,950	7,727,213,780	75,899,239,229	1,059,010,720	1,203,421,273
2016	18,786,256,380	7,801,504,320	75,965,030,571	938,390,360	1,066,352,682
2015	18,473,813,110	8,364,776,200	76,681,683,743	894,863,800	1,016,890,682
2014	18,485,315,020	8,368,655,890	76,725,631,171	840,870,540	955,534,705
2013	18,501,990,940	8,367,329,430	76,769,486,771	783,152,720	889,946,273
2012	20,303,526,670	8,795,069,360	83,138,845,800	698,069,260	793,260,523
2011	20,388,242,460	8,764,927,890	83,294,772,429	673,170,690	764,966,693

(1) Real Property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property.

The tangible personal property values associated with each year were the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by a 10 percent and a 2 1/2 percent rollback, and homestead exemptions before being billed.

(2) Weighted average tax rate is adjusted to account for overall percentage of total assessed valuation.

Source: Cuyahoga County Fiscal Office

Totals		Ratio	Effective Tax Rate			Weighted Average Tax Rate (2) (per \$1000 of Assessed Value)
Assessed Value	Estimated Actual Value (1)		Real Property		Tangible Personal Property	
			Residential/ Agricultural	Commercial/ Industrial/PU	General Business/PU	
\$30,548,210,750	\$85,041,547,503	35.9%	\$12.801150	\$13.230331	\$14.050000	\$12.972546
30,536,604,620	85,155,097,309	35.9	12.797318	13.077038	14.050000	12.925504
27,878,269,480	77,666,605,361	35.9	13.914097	14.006052	14.050000	13.945717
27,623,744,450	77,102,660,501	35.8	13.880203	14.007523	14.050000	13.922328
27,526,151,060	77,031,383,253	35.7	13.869782	14.050000	14.050000	13.927003
27,733,453,110	77,698,574,425	35.7	14.050000	14.019471	14.050000	14.040792
27,694,841,450	77,681,165,876	35.7	14.050000	13.949465	14.050000	14.019621
27,652,473,090	77,659,433,044	35.6	13.220000	12.996761	13.220000	13.152450
29,796,665,290	83,932,106,323	35.5	13.118225	12.784542	13.220000	13.022116
29,826,341,040	84,059,739,122	35.5	13.186619	12.841251	13.320000	13.088138

**Cuyahoga County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2020		2019		2018	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
<b>Unvoted Millage</b>						
Operating	\$0.900000	\$0.900000	\$0.500000	\$0.500000	\$0.500000	\$0.500000
Bond Retirement	0.550000	0.550000	0.950000	0.950000	0.950000	0.950000
<i>Total Unvoted Millage</i>	1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
<b>Voted Millage - by levy</b>						
1976 - Bond Retirement	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2005 - Mental Health						
Residential/Agricultural Real	3.900000	3.513451	3.900000	3.512265	3.900000	3.857935
Commercial/Industrial and Public Utility Real	3.900000	3.646293	3.900000	3.598845	3.900000	3.886397
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
2006 - Health and Human Services						
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
Public Utility Tangible Personal Property	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2008 - Health and Welfare						
Residential/Agricultural Real	4.800000	4.324248	4.800000	4.322788	4.800000	4.748227
Commercial/Industrial and Public Utility Real	4.800000	4.487745	4.800000	4.429348	4.800000	4.783258
Public Utility Tangible Personal Property	4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
2013 - Health and Human Services						
Residential/Agricultural Real	3.900000	3.513451	3.900000	3.512265	3.900000	3.857935
Commercial/Industrial and Public Utility Real	3.900000	3.646293	3.900000	3.598845	3.900000	3.886397
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
<b>Total Voted Millage by type of Property</b>						
Residential/Agricultural Real	\$12.600000	\$11.351150	\$12.600000	\$11.347318	\$12.600000	\$12.464097
Commercial/Industrial and Public Utility Real	12.600000	11.780331	12.600000	11.627038	12.600000	12.556052
General Business and Public Utility Personal	12.600000	12.600000	12.600000	12.600000	12.600000	12.600000
<b>Total Millage by type of Property</b>						
Residential/Agricultural Real	\$14.050000	\$12.801150	\$14.050000	\$12.797318	\$14.050000	\$13.914097
Commercial/Industrial and Public Utility Real	14.050000	13.230331	14.050000	13.077038	14.050000	14.006052
General Business and Public Utility Personal	14.050000	14.050000	14.050000	14.050000	14.050000	14.050000
Total Weighted Average Tax Rate	\$12.972546		\$12.925504		\$13.945717	

2017		2016		2015	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$0.500000	\$0.500000	\$0.500000	\$0.500000	\$0.600000	\$0.600000
0.950000	0.950000	0.950000	0.950000	0.850000	0.850000
1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
3.900000	3.847444	3.900000	3.844218	3.900000	3.900000
3.900000	3.888351	3.900000	3.900000	3.900000	3.869471
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
4.800000	4.735315	4.800000	4.731346	4.800000	4.800000
4.800000	4.785662	4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.900000	3.847444	3.900000	3.844218	3.900000	3.900000
3.900000	3.883510	3.900000	3.900000	3.900000	3.900000
3.900000	3.900000	3.900000	3.900000	3.900000	3.900000
\$12.600000	\$12.430203	\$12.600000	\$12.419782	\$12.600000	\$12.600000
12.600000	12.557523	12.600000	12.600000	12.600000	12.569471
12.600000	12.600000	12.600000	12.600000	12.600000	12.600000
\$14.050000	\$13.880203	\$14.050000	\$13.869782	\$14.050000	\$14.050000
14.050000	14.007523	14.050000	14.050000	14.050000	14.019471
14.050000	14.050000	14.050000	14.050000	14.050000	14.050000
\$13.922328		\$13.927003		\$14.040792	

(continued)

**Cuyahoga County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2014		2013	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
<b>Unvoted Millage</b>				
Operating	\$0.600000	\$0.600000	\$0.600000	\$0.600000
Bond Retirement	0.850000	0.850000	0.850000	0.850000
<i>Total Unvoted Millage</i>	1.450000	1.450000	1.450000	1.450000
<b>Voted Millage - by levy</b>				
1976 - Bond Retirement	0.000000	0.000000	0.170000	0.170000
2005 - Mental Health				
Residential/Agricultural Real	3.900000	3.900000	3.900000	3.900000
Commercial/Industrial and Public Utility Real	3.900000	3.799465	3.900000	3.771966
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000
2006 - Health and Human Services				
Residential/Agricultural Real	0.000000	0.000000	2.900000	2.900000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	2.900000	2.804795
Public Utility Tangible Personal Property	0.000000	0.000000	2.900000	2.900000
2008 - Health and Welfare				
Residential/Agricultural Real	4.800000	4.800000	4.800000	4.800000
Commercial/Industrial and Public Utility Real	4.800000	4.800000	4.800000	4.800000
Public Utility Tangible Personal Property	4.800000	4.800000	4.800000	4.800000
2013 - Health and Human Services				
Residential/Agricultural Real	3.900000	3.900000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	3.900000	3.900000	0.000000	0.000000
Public Utility Tangible Personal Property	3.900000	3.900000	0.000000	0.000000
<b>Total Voted Millage by type of Property</b>				
Residential/Agricultural Real	\$12.600000	\$12.600000	\$11.770000	\$11.770000
Commercial/Industrial and Public Utility Real	12.600000	12.499465	11.770000	11.546761
General Business and Public Utility Personal	12.600000	12.600000	11.770000	11.770000
<b>Total Millage by type of Property</b>				
Residential/Agricultural Real	\$14.050000	\$14.050000	\$13.220000	\$13.220000
Commercial/Industrial and Public Utility Real	14.050000	13.949465	13.220000	12.996761
General Business and Public Utility Personal	14.050000	14.050000	13.220000	13.220000
Total Weighted Average Tax Rate	\$14.019621		\$13.152450	



2012		2011	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$0.600000	\$0.600000	\$0.580000	\$0.580000
0.850000	0.850000	0.870000	0.870000
1.450000	1.450000	1.450000	1.450000
0.170000	0.170000	0.270000	0.270000
3.900000	3.841629	3.900000	3.823502
3.900000	3.650252	3.900000	3.626489
3.900000	3.900000	3.900000	3.900000
2.900000	2.856596	2.900000	2.843117
2.900000	2.714290	2.900000	2.696620
2.900000	2.900000	2.900000	2.900000
4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.798142
4.800000	4.800000	4.800000	4.800000
0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000
0.000000	0.000000	0.000000	0.000000
\$11.770000	\$11.668225	\$11.870000	\$11.736619
11.770000	11.334542	11.870000	11.391251
11.770000	11.770000	11.870000	11.870000
\$13.220000	\$13.118225	\$13.320000	\$13.186619
13.220000	12.784542	13.320000	12.841251
13.220000	13.220000	13.320000	13.320000
\$13.022116		\$13.088138	

(continued)

**Cuyahoga County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2020		2019		2018	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
<b>Overlapping Rates by Taxing District</b>						
<b>Cities and Villages</b>						
Bay Village	\$14.900000	\$14.900000	\$14.900000	\$14.900000	\$14.900000	\$14.900000
Beachwood	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
Bedford	21.700000	21.700000	21.700000	21.700000	21.700000	21.700000
Bedford Heights	21.900000	21.900000	21.900000	21.900000	21.900000	21.900000
Bentleyville	8.900000	5.797442	8.900000	5.797442	8.900000	7.332735
Berea	16.800000	12.558963	16.800000	12.558963	16.800000	12.563995
Bratenahl	15.000000	13.940055	15.000000	13.940055	15.000000	13.941294
Brecksville	8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
Broadview Heights	12.520000	9.858712	12.520000	9.858712	12.520000	9.860572
Brook Park	4.750000	4.669556	4.750000	4.669556	4.750000	4.669555
Brooklyn	5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	8.300000	7.303565	8.300000	7.303565	8.300000	7.302091
Cleveland	12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	12.420000	12.420000	12.420000	12.420000	12.420000	12.420000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	6.986345	13.600000	6.986345	13.600000	6.982292
Fairview Park	11.800000	11.471355	11.800000	11.471355	11.800000	11.471225
Garfield Heights	28.300000	28.300000	28.300000	28.300000	29.300000	29.300000
Gates Mills	14.400000	12.257552	14.400000	12.257552	14.400000	12.260846
Glenwillow	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	11.537813	20.700000	11.537813	20.700000	12.037192
Highland Heights	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
Hunting Valley	16.100000	16.100000	16.100000	16.100000	8.100000	8.100000
Independence	2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
Lakewood	17.400000	17.400000	17.400000	17.400000	17.400000	17.400000
Linndale	2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
Lyndhurst	11.500000	11.500000	11.500000	11.500000	11.500000	11.500000
Maple Heights	20.000000	19.474759	20.000000	19.474759	20.000000	19.467503
Mayfield	7.300000	4.166824	7.300000	4.166824	7.300000	4.166143
Mayfield Heights	10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.682590	5.450000	4.682590	5.450000	4.682524
Moreland Hills	10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
Newburgh Heights	31.800000	30.859703	31.800000	30.859703	31.800000	30.857983
North Olmsted	12.200000	12.200000	12.200000	12.200000	13.300000	13.300000
North Randall	4.800000	4.457978	4.800000	4.457978	4.800000	4.457978
North Royalton	8.200000	6.427938	8.200000	6.427938	8.200000	6.428721
Oakwood	3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	9.214382	12.650000	9.214382	12.650000	9.216516
Orange	7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
Parma	7.400000	6.935628	7.400000	6.935628	7.400000	6.934888

2017		2016		2015	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$14.900000	\$14.900000	\$14.900000	\$14.900000	\$14.900000	\$14.900000
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
21.700000	21.700000	21.700000	21.700000	21.700000	21.700000
21.900000	21.900000	21.900000	21.900000	21.900000	21.900000
8.900000	7.530500	8.900000	7.515612	8.900000	7.511658
16.800000	12.785800	16.800000	12.781450	15.800000	11.785550
15.000000	15.000000	15.000000	14.904660	15.000000	14.908092
8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
11.820000	9.296000	11.820000	9.295401	11.820000	9.295845
4.750000	4.680300	4.750000	4.683319	4.750000	4.683302
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
8.900000	8.291600	9.300000	8.690110	9.400000	8.784220
12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
12.420000	12.420000	13.920000	13.920000	13.920000	13.920000
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
13.600000	7.463200	13.600000	7.443535	13.600000	7.425232
11.800000	11.562900	11.800000	11.564046	11.800000	11.563628
28.060000	28.060000	29.400000	29.400000	27.200000	27.200000
14.400000	12.659200	14.400000	12.593715	14.400000	12.604077
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
20.700000	12.410000	20.700000	12.408438	20.700000	12.447309
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
8.100000	8.100000	8.100000	8.100000	5.100000	5.100000
2.200000	2.200000	2.200000	2.200000	2.200000	2.200000
17.400000	17.400000	17.400000	17.400000	17.400000	17.400000
2.800000	2.800000	2.800000	2.800000	2.800000	2.800000
11.500000	11.500000	11.500000	11.500000	11.500000	11.500000
20.000000	20.000000	16.800000	16.800000	16.800000	16.800000
7.300000	4.220400	7.300000	4.217985	7.300000	4.217557
10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
5.450000	4.706900	5.450000	4.706684	5.450000	4.706602
7.300000	7.300000	7.300000	7.300000	7.300000	7.300000
31.800000	31.800000	31.800000	30.978938	31.800000	30.964893
13.300000	13.300000	13.300000	13.300000	13.300000	13.300000
4.800000	4.555000	4.800000	4.555074	4.800000	4.555074
8.200000	6.837800	8.200000	6.020467	8.200000	6.019556
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
12.650000	9.804900	12.650000	9.801611	13.350000	10.503048
7.000000	7.000000	7.000000	7.000000	7.100000	7.100000
7.400000	7.400000	7.500000	7.500000	7.500000	7.500000

(continued)

**Cuyahoga County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2014		2013	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
<b>Overlapping Rates by Taxing District</b>				
<b>Cities and Villages</b>				
Bay Village	\$14.900000	\$14.900000	\$14.900000	\$14.900000
Beachwood	4.000000	4.000000	4.000000	4.000000
Bedford	21.700000	21.700000	21.700000	21.700000
Bedford Heights	21.900000	21.900000	21.900000	21.900000
Bentleyville	8.900000	7.502779	8.900000	7.193844
Berea	16.800000	12.759015	16.800000	12.756954
Bratenahl	16.000000	16.000000	16.100000	15.203527
Brecksville	8.210000	8.210000	8.210000	8.210000
Broadview Heights	10.400000	7.326583	10.400000	7.325470
Brook Park	4.750000	4.669437	4.750000	4.668061
Brooklyn	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	9.500000	9.121836	9.500000	9.109577
Cleveland	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	12.900000	12.900000	13.000000	13.000000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	7.280803	13.600000	7.259468
Fairview Park	11.800000	11.610581	11.800000	11.609160
Garfield Heights	27.000000	27.000000	27.000000	27.000000
Gates Mills	14.400000	12.996507	14.400000	12.955452
Glenwillow	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	10.985477	20.700000	10.977435
Highland Heights	4.000000	4.000000	4.000000	4.000000
Hunting Valley	5.100000	5.100000	5.100000	5.100000
Independence	2.200000	2.200000	2.200000	2.200000
Lakewood	17.400000	17.400000	17.400000	17.400000
Linndale	2.800000	2.800000	2.800000	2.800000
Lyndhurst	11.500000	11.500000	11.500000	11.500000
Maple Heights	15.500000	15.500000	15.500000	15.500000
Mayfield	7.300000	4.219256	7.300000	4.219093
Mayfield Heights	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.706459	5.450000	4.706242
Moreland Hills	7.300000	7.300000	7.300000	7.300000
Newburgh Heights	31.800000	30.586890	23.100000	21.847377
North Olmsted	13.300000	13.300000	13.300000	13.300000
North Randall	4.800000	4.457654	4.800000	4.457654
North Royalton	8.200000	6.049129	8.200000	6.045118
Oakwood	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	13.350000	10.320091	14.450000	11.341713
Orange	7.100000	7.100000	7.100000	7.100000
Parma	7.100000	6.784137	7.100000	6.781943

2012		2011	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$14.900000	\$14.900000	\$14.900000	\$14.900000
4.000000	4.000000	4.000000	4.000000
21.700000	21.700000	21.700000	21.700000
21.900000	21.900000	21.900000	21.900000
8.900000	6.915900	8.900000	7.472100
17.200000	13.135000	17.200000	13.134300
16.000000	15.486400	16.000000	15.456400
8.210000	8.210000	8.210000	8.210000
10.400000	6.316400	9.400000	6.315300
4.750000	4.668061	4.750000	4.645900
5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000
11.200000	11.184700	11.200000	11.182800
12.700000	12.700000	12.700000	12.700000
12.900000	12.900000	12.900000	12.900000
4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000
13.600000	6.374900	13.600000	6.356000
11.800000	11.577000	11.800000	11.575000
24.300000	24.300000	24.700000	24.700000
14.400000	12.763600	14.400000	12.724900
3.300000	3.300000	3.300000	3.300000
20.700000	11.820500	20.700000	11.492400
4.000000	4.000000	4.000000	4.000000
5.100000	5.100000	5.100000	5.100000
2.200000	2.200000	2.600000	2.600000
17.400000	17.400000	17.400000	17.400000
2.800000	2.800000	2.800000	2.800000
11.500000	11.500000	11.500000	11.500000
15.500000	15.500000	15.500000	15.492600
7.300000	4.167800	7.300000	4.165600
10.000000	10.000000	10.000000	10.000000
5.450000	4.688100	5.450000	4.687800
7.300000	7.300000	7.300000	7.300000
23.100000	22.724800	23.100000	22.679000
13.300000	13.300000	13.300000	13.300000
4.800000	4.223000	4.800000	4.214800
8.200000	5.917500	8.200000	5.912900
3.800000	3.800000	3.800000	3.800000
14.450000	11.158500	14.250000	10.970600
7.100000	7.100000	7.100000	7.100000
7.100000	6.628700	7.100000	6.627400

(continued)

**Cuyahoga County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2020		2019		2018	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	8.922252	9.500000	8.922252	9.500000	8.899460
Richmond Heights	18.300000	15.879951	18.300000	15.879951	18.300000	15.877834
Rocky River	10.680000	10.680000	10.680000	10.680000	10.680000	10.680000
Seven Hills	13.490000	11.742329	13.490000	11.742329	13.490000	11.751933
Shaker Heights	9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.631989	3.800000	3.631989	3.800000	3.631852
South Euclid	18.850000	18.057545	18.850000	18.057545	18.850000	18.041071
Strongsville	9.300000	6.769699	9.300000	6.769699	9.300000	6.774886
University Heights	13.200000	13.200000	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.531354	6.700000	6.531354	6.700000	6.531603
Walton Hills	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Warrensville Heights	9.700000	6.242885	9.700000	6.242885	9.700000	6.240042
Westlake	9.520000	9.520000	9.520000	9.520000	9.520000	9.520000
Woodmere	4.300000	4.300000	4.300000	4.300000	4.300000	4.300000
<b>Townships</b>						
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
Olmsted Township	31.500000	20.375408	31.500000	20.375408	27.500000	16.431962
<b>School Districts</b>						
Bay Village City	121.780000	50.393615	121.780000	50.393615	122.180000	50.763515
Beachwood City	92.100000	43.112104	92.100000	43.112104	92.100000	43.104780
Bedford City	75.720000	42.290278	75.720000	42.290278	75.720000	42.253929
Berea City	82.100000	44.663901	82.100000	44.663901	82.200000	44.786119
Brecksville-Broadview Heights City	82.630000	41.231976	82.630000	41.231976	82.790000	41.432350
Brooklyn City	64.800000	54.350155	64.800000	54.350155	58.700000	47.917055
Chagrin Falls Exempted Village	124.100000	59.394790	124.100000	59.394790	124.100000	59.382479
Cleveland Heights-University Heights City	153.600000	81.325951	153.600000	81.325951	154.200000	81.799266
Cleveland Municipal	79.100000	49.324018	79.100000	49.324018	79.300000	49.475411
Cuyahoga Heights Local	35.700000	28.150585	35.700000	28.150585	35.700000	28.150236
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
East Cleveland City	95.100000	65.803800	95.100000	65.803800	95.100000	65.726392
Euclid City	97.120000	66.529621	97.120000	66.529621	98.820000	68.176529
Fairview Park City	98.120000	51.758149	98.120000	51.758149	98.720000	52.351431
Garfield Heights City	80.060000	68.898805	80.060000	68.898805	86.260000	74.943566
Independence Local	35.700000	33.439654	35.700000	33.439654	36.700000	34.442796
Lakewood City	122.230000	54.936816	122.230000	54.936816	122.730000	55.332758
Maple Heights City	92.700000	75.808031	92.700000	75.808031	92.700000	75.770493
Mayfield City	90.670000	50.262639	90.670000	50.262639	90.670000	50.235383
North Olmsted City	96.500000	53.612730	96.500000	53.612730	97.100000	54.191518
North Royalton City	67.000000	41.854432	67.000000	41.854432	68.500000	43.335118
Olmsted Falls City	99.700000	49.287473	99.700000	49.287473	100.000000	49.675918
Orange City	91.000000	44.348320	91.000000	44.348320	91.000000	44.338986

2017		2016		2015	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$10.00000	\$10.00000	\$10.00000	\$10.00000	\$10.00000	\$10.00000
9.50000	9.32370	9.50000	9.35526	9.50000	9.35581
18.30000	15.97880	18.30000	15.97420	18.10000	15.77279
10.80000	10.80000	10.80000	10.80000	10.80000	10.90000
14.39000	14.21000	14.39000	14.20479	11.10000	10.90964
9.90000	9.90000	9.90000	9.90000	9.90000	9.90000
3.80000	3.65120	3.80000	3.65048	3.80000	3.65049
18.85000	18.77440	18.85000	18.79213	16.35000	16.28171
9.30000	7.16110	9.30000	7.16272	9.30000	7.16718
13.20000	13.20000	13.20000	13.20000	13.20000	13.20000
6.70000	6.69870	6.70000	6.69630	6.70000	6.70000
0.30000	0.30000	0.30000	0.30000	0.30000	0.30000
9.70000	6.62450	9.70000	6.62259	9.70000	6.61748
9.52000	9.52000	9.52000	9.52000	9.52000	9.52000
4.30000	4.30000	4.30000	4.30000	4.30000	4.30000
0.40000	0.40000	0.40000	0.40000	0.40000	0.40000
27.50000	17.74940	27.50000	17.71704	27.50000	17.73275
122.18000	57.49240	122.41000	57.71922	116.81000	52.05121
86.20000	40.30770	86.40000	40.49456	86.40000	40.45238
75.72000	45.31160	75.72000	45.20446	75.72000	45.16520
82.20000	48.68250	82.20000	48.64171	78.00000	44.45534
82.89000	44.83830	77.00000	38.92095	77.00000	38.95629
58.60000	48.79200	59.80000	49.58346	59.80000	51.75111
124.10000	61.57330	115.20000	53.24597	115.30000	53.31269
156.09000	88.48750	155.59000	87.45518	149.59000	81.30808
79.30000	52.62740	79.30000	52.52715	79.30000	52.47946
35.70000	30.13600	35.70000	30.11646	35.70000	30.13609
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
95.10000	57.91800	95.10000	57.71609	95.10000	57.55309
109.82000	85.47980	110.92000	86.40557	102.02000	77.34390
98.72000	57.00890	98.62000	56.96578	96.17000	54.49726
86.26000	77.01870	87.76000	78.48767	81.06000	77.62763
36.70000	34.74390	36.70000	34.73287	36.10000	34.10219
122.73000	62.94590	122.73000	62.85273	122.73000	62.86652
91.50000	77.32600	91.50000	76.88670	88.70000	75.86034
90.67000	53.92090	90.72000	53.83878	84.12000	47.22945
97.10000	59.96630	96.90000	59.73808	96.90000	59.73290
68.50000	44.44310	65.70000	41.63661	65.70000	41.64068
100.00000	53.73950	100.40000	54.04165	102.20000	55.81875
91.20000	45.98030	91.20000	45.67923	91.20000	45.65783

(continued)

**Cuyahoga County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2014		2013	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	9.394664	9.500000	9.397424
Richmond Heights	18.100000	15.713005	18.100000	15.713005
Rocky River	10.900000	10.900000	10.900000	10.900000
Seven Hills	11.200000	11.200000	9.700000	9.644266
Shaker Heights	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.671521	3.800000	3.670488
South Euclid	16.350000	16.121518	13.100000	13.100000
Strongsville	9.800000	7.783130	9.900000	7.479414
University Heights	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.700000	6.700000	6.700000
Walton Hills	0.300000	0.300000	0.300000	0.300000
Warrensville Heights	9.700000	6.421231	9.700000	6.419261
Westlake	9.520000	9.520000	9.520000	9.520000
Woodmere	4.300000	4.300000	4.300000	4.300000
<b>Townships</b>				
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000
Olmsted Township	23.500000	14.048140	23.500000	14.038212
<b>School Districts</b>				
Bay Village City	116.810000	55.371006	116.810000	55.286249
Beachwood City	86.400000	41.766407	86.400000	41.738640
Bedford City	70.820000	39.764572	71.300000	40.121077
Berea City	78.800000	44.772680	78.900000	44.830151
Brecksville-Broadview Heights City	77.200000	40.120574	77.200000	40.065695
Brooklyn City	60.100000	48.994352	48.700000	37.463923
Chagrin Falls Exempted Village	115.600000	54.448358	115.600000	54.265225
Cleveland Heights-University Heights City	149.590000	80.380956	143.700000	74.304939
Cleveland Municipal	79.800000	52.427248	79.800000	52.116544
Cuyahoga Heights Local	35.700000	29.908060	35.700000	29.875333
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000
East Cleveland City	94.100000	49.123284	94.100000	48.879625
Euclid City	100.700000	74.747787	98.400000	72.259290
Fairview Park City	96.470000	57.055088	97.700000	58.226447
Garfield Heights City	78.260000	65.674999	74.260000	61.651591
Independence Local	36.000000	34.564632	35.200000	33.702823
Lakewood City	123.230000	66.544996	115.400000	58.550776
Maple Heights City	81.200000	62.285548	78.800000	59.539249
Mayfield City	84.220000	47.578412	84.220000	47.521880
North Olmsted City	91.400000	55.237823	91.400000	55.226639
North Royalton City	65.700000	41.432447	65.700000	41.509896
Olmsted Falls City	102.200000	56.399355	102.200000	56.455233
Orange City	91.100000	47.271777	91.100000	47.199004



2012		2011	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$10.00000	\$10.00000	\$10.00000	\$10.00000
9.50000	9.49330	9.50000	9.49890
18.10000	15.54440	18.10000	15.53940
10.90000	10.90000	10.90000	10.90000
9.50000	9.20630	9.20000	8.82250
9.90000	9.90000	9.90000	9.90000
3.80000	3.65800	3.90000	3.75650
13.10000	13.10000	13.10000	13.10000
9.90000	7.40890	9.90000	7.36370
13.20000	13.20000	13.20000	13.20000
6.70000	6.70000	6.70000	6.70000
0.30000	0.30000	0.30000	0.30000
9.70000	5.63140	9.70000	5.62090
9.60000	9.60000	9.60000	9.60000
4.30000	4.30000	4.30000	4.30000
0.40000	0.40000	0.40000	0.40000
23.50000	13.82350	23.50000	13.80210
114.85000	52.97340	114.95000	52.91080
86.40000	41.16210	86.40000	41.01690
71.30000	37.58230	72.50000	38.69900
78.90000	38.70270	74.90000	38.55740
77.20000	39.19110	77.20000	39.11760
47.20000	34.35500	47.20000	34.21290
115.60000	47.57080	107.70000	47.32640
143.70000	71.72200	136.80000	64.31560
64.80000	31.67420	64.80000	31.50690
27.80000	21.48610	28.80000	22.46280
2.00000	2.00000	2.00000	2.00000
93.00000	40.19320	93.00000	39.90560
88.40000	53.31480	89.80000	54.46670
97.60000	56.82560	97.60000	56.74420
56.86000	42.99770	56.30000	42.11970
34.90000	32.93930	31.90000	29.89690
115.40000	56.68930	115.40000	56.40200
74.20000	49.89970	74.20000	49.77670
78.32000	40.18750	78.32000	40.10030
91.40000	52.59750	91.40000	52.52810
65.70000	41.02770	65.80000	41.08390
101.60000	54.18990	101.70000	54.17120
91.10000	47.01640	86.10000	41.82470

(continued)

**Cuyahoga County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2020		2019		2018	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Parma City	\$74.900000	\$51.415802	\$74.900000	\$51.415802	\$75.860000	\$52.373326
Polaris Joint Vocational	3.090000	2.685881	3.090000	2.685881	3.090000	2.687887
Richmond Heights Local	99.980000	60.633940	99.980000	60.633940	99.980000	60.544657
Rocky River City	91.370000	41.942780	91.370000	41.942780	91.570000	42.170058
Shaker Heights City	189.180000	91.329051	189.180000	91.329051	190.480000	92.546473
Solon City	89.100000	51.937272	89.100000	51.937272	82.200000	45.021038
South Euclid-Lyndhurst City	106.390000	61.771130	106.390000	61.771130	106.390000	61.702749
Strongsville City	87.680000	43.935475	87.680000	43.935475	81.780000	38.081306
Warrensville Heights City	98.400000	68.230822	98.400000	68.230822	99.700000	69.477602
Westlake City	69.150000	32.964371	69.150000	32.964371	69.900000	33.705595
<b>Special Districts</b>						
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	7.756592	10.000000	7.756592	10.000000	7.742905
Cleveland Library	8.800000	7.753247	8.800000	7.753247	8.800000	7.483562
Cleveland Metroparks	2.750000	2.479656	2.750000	2.479656	2.750000	2.482653
Cleveland-Cuyahoga Port Authority	0.130000	0.102981	0.130000	0.102981	0.130000	0.102946
Cuyahoga Community College	4.900000	4.503539	4.900000	4.503539	4.500000	4.102322
Cuyahoga County Library	2.500000	2.259417	2.500000	2.259417	2.500000	2.259610
East Cleveland Library	7.000000	6.571145	7.000000	6.571145	7.000000	6.567897
Euclid Library	5.600000	4.770735	5.600000	4.770735	5.600000	4.840130
Lakewood Library	3.500000	1.955490	3.500000	1.955490	3.500000	1.949976
Rocky River Library	6.100000	3.946451	6.100000	3.946451	6.100000	3.949625
Shaker Heights Library	5.900000	5.156871	5.900000	5.156871	5.900000	5.111647
Westlake Library	2.800000	2.438352	2.800000	2.438352	2.800000	2.437430

2017		2016		2015	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$75.860000	\$55.440700	\$75.810000	\$55.367492	\$75.710000	\$55.246306
3.090000	2.940200	3.090000	2.958830	2.400000	2.269927
99.980000	64.626000	87.900000	52.440908	87.900000	52.403997
90.470000	47.288200	89.550000	46.352087	89.550000	46.297021
190.480000	99.059600	186.730000	94.724322	186.730000	94.562129
82.200000	47.334300	82.200000	47.252560	82.200000	47.254301
107.700000	67.602900	107.700000	66.667021	107.800000	66.933370
81.780000	41.015600	81.780000	41.028811	81.780000	41.060653
93.200000	68.873400	92.400000	68.038221	91.700000	67.265322
69.900000	35.843400	70.200000	36.121033	70.100000	36.054581
0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
10.000000	8.261500	10.000000	8.215619	10.000000	8.202961
6.800000	6.348500	6.800000	6.346494	6.800000	6.345544
2.750000	2.718300	2.750000	2.711249	2.750000	2.711903
0.130000	0.113100	0.130000	0.112770	0.130000	0.113000
4.500000	4.456900	4.000000	3.946094	4.000000	3.942787
2.500000	2.475500	2.500000	2.470717	2.500000	2.469462
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
5.600000	5.600000	5.600000	5.573114	5.600000	5.600000
3.500000	2.353400	3.500000	2.348422	3.500000	2.349153
6.100000	4.672000	6.100000	4.669830	6.100000	4.662549
4.000000	3.840000	4.000000	3.814384	4.000000	3.807300
2.800000	2.662000	2.800000	2.659630	2.800000	2.663155

(continued)

**Cuyahoga County, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments (continued)*  
*(Per \$1,000 Assessed Value)*  
*Last Ten Years*

	2014		2013	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Parma City	\$75.700000	\$54.781345	\$74.100000	\$53.140341
Polaris Joint Vocational	2.400000	2.140115	2.400000	2.131439
Richmond Heights Local	87.900000	50.761636	87.900000	50.761636
Rocky River City	89.550000	49.506723	89.450000	49.332115
Shaker Heights City	179.930000	91.727049	180.130000	91.800936
Solon City	82.200000	49.614434	82.200000	49.516875
South Euclid-Lyndhurst City	107.400000	63.776077	107.400000	63.709511
Strongsville City	81.680000	41.854334	81.680000	41.838769
Warrensville Heights City	91.800000	64.185481	89.100000	61.447102
Westlake City	70.100000	37.311048	70.100000	37.258425
<b>Special Districts</b>				
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	7.800000	5.923165	7.800000	5.907156
Cleveland Library	6.800000	6.334541	6.800000	6.328350
Cleveland Metroparks	2.750000	2.704560	1.850000	1.791705
Cleveland-Cuyahoga Port Authority	0.130000	0.110629	0.130000	0.109828
Cuyahoga Community College	3.100000	3.069066	3.100000	3.060605
Cuyahoga County Library	2.500000	2.500000	2.500000	2.500000
East Cleveland Library	7.000000	6.869858	7.000000	6.864371
Euclid Library	4.000000	4.000000	4.000000	4.000000
Lakewood Library	3.500000	2.515828	3.500000	2.504421
Rocky River Library	6.100000	5.085129	6.100000	5.071419
Shaker Heights Library	4.000000	4.000000	4.000000	4.000000
Westlake Library	2.800000	2.800000	2.800000	2.800000

(1) Based on the lower of Residential/Agricultural or Commercial/Industrial effective tax rates.

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year. By statute, voted rates applied to real property valuations decrease as assessments increase.

The County's basic property tax rate may be increased only by a majority vote of the County's residents.

Overlapping rates are those of local and county governments that apply to property owners within the County.

Debt Service levies are designed to raise a fixed amount of revenue each year. A rate is set each year so that when it is applied to the total assessed value, the fixed amount is generated.

Sources: Cuyahoga County Fiscal Office

2012		2011	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$73.00000	\$49.38390	\$66.10000	\$42.45840
2.40000	2.04130	2.40000	2.01300
82.60000	41.50350	82.60000	41.36400
84.35000	44.12960	84.30000	43.94890
180.13000	86.45360	180.13000	85.73640
82.20000	48.33450	82.20000	48.18610
101.50000	55.42090	101.60000	55.34030
80.98000	40.07760	81.19000	40.25450
89.00000	50.78370	89.50000	51.11600
70.10000	36.76910	70.10000	36.66810
0.80000	0.80000	0.80000	0.80000
7.80000	5.71080	7.80000	5.67410
6.80000	6.22100	6.80000	6.21770
1.85000	1.73540	1.85000	1.72430
0.13000	0.10330	0.13000	0.10290
3.10000	3.02320	3.10000	3.01510
2.50000	2.50000	2.50000	2.50000
7.00000	6.42830	7.00000	6.39680
4.00000	4.00000	4.00000	4.00000
3.50000	2.37510	3.50000	2.35520
6.10000	5.05260	6.10000	5.02860
4.00000	4.00000	4.00000	4.00000
2.80000	2.80000	2.80000	2.77370

**Cuyahoga County, Ohio**  
*Property Tax Levies and Collections*  
*Last Ten Years*  
*Real and Public Utility Taxes*

Year	Current Tax Levy (2)	Current Tax Collections	Percent Collected	Delinquent Taxes Collected (3)	Total Tax Collected
2020	\$396,121,569	\$377,892,105	95%	\$13,427,801	\$391,319,906
2019	394,215,078	373,184,992	95	15,345,256	388,530,248
2018	389,309,421	367,875,903	94	14,487,529	382,363,432
2017	385,385,192	364,537,824	95	12,774,286	377,312,110
2016	382,979,333	361,158,218	94	11,936,372	373,094,590
2015	389,287,547	356,148,056	91	14,333,024	370,481,080
2014	390,158,164	353,768,300	91	15,749,553	369,517,853
2013	364,260,628	334,506,534	92	15,389,021	349,895,555
2012	389,234,859	351,405,833	90	18,625,846	370,031,679
2011	391,054,735	356,161,963	91	15,269,151	371,431,114

- (1) Does not include special district levies that are not part of the County entity for reporting purposes.
- (2) Does not include State reimbursements for homestead and rollback exemptions.
- (3) The County does not identify delinquent collections by the year for which the tax was levied.
- (4) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and deletions which are brought on in one lump sum. Penalties and interest are included, since by Ohio Law they become part of the tax obligation.

Note: The County's current reporting system does not track delinquent tax collections by tax year. Outstanding delinquencies are tracked in total by the date the parcel is first certified delinquent. Penalties and interest are applied to the total outstanding delinquent balance.

Source: Cuyahoga County Budget Commission

Percent of Total Collections to Current Tax Levy	Outstanding Delinquent Tax (4)	Percent of Outstanding Delinquent Taxes to Current Tax Levy
99%	\$49,878,101	12.6%
99	47,320,406	12.0
98	50,799,001	13.0
98	50,418,001	13.1
97	53,724,467	14.0
95	88,227,798	22.7
95	83,282,424	21.3
96	78,943,788	21.7
95	88,798,324	22.8
95	83,771,107	21.4

**Cuyahoga County, Ohio**  
*Principal Real Property Taxpayers*  
 2020 and 2012 (1)(2)

2020		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (3)	\$121,359,390	0.41%
Cleveland-Cuyahoga County Port Authority	112,532,480	0.39
127 PS Fee Owner LLC	89,097,230	0.30
Beachwood Place, LTD	74,278,350	0.25
Southpark Mall LLC	63,653,320	0.22
Cleveland Propco II, LLC	61,446,590	0.21
Hertz Cleveland	52,025,630	0.18
G&I IX 200 Public Square Garage, LLC	51,774,150	0.18
CP Commercial Delaware, LLC	49,319,270	0.17
Legacy Village	46,459,410	0.16
Totals	\$721,945,820	2.47%
Total Real Property Assessed Valuation	\$29,247,024,280	

2012		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (3)	\$127,007,170	0.44%
Key Center Properties	83,619,320	0.29
Southpark Mall, LLC	65,745,660	0.23
Progressive Corporation	63,628,920	0.22
Beachwood Place, LTD	57,858,580	0.20
Optima 55, 925, 1300, 1375, LLC	52,289,190	0.18
National City Center	45,452,780	0.16
Legacy Village Investors, LLC	39,497,510	0.13
Hub North Point Properties	39,026,300	0.13
Toledo-Lucas County Port Authority	38,973,900	0.13
Totals	\$613,099,330	2.11%
Total Real Property Assessed Valuation	\$29,098,596,030	

(1) Information prior to 2012 is not available.

(2) Non-exempt property only.

(3) Includes, among other things, the following properties which are subject to ad valorem taxation: land comprising the site of Cleveland Browns Stadium, various municipal parking lots and areas of Cleveland Hopkins International Airport and Burke Lakefront Airport that are leased to third parties.

Source: Cuyahoga County Fiscal Office



## Cuyahoga County, Ohio

### *Ratio of General Bonded Debt to Estimated True Values of Taxable Property And Bonded Debt Per Capita Last Ten Years*

Year	Population (1)	Estimated True Values of Taxable Property	Gross Bonded Debt (2)(3)	Ratio of Bonded Debt to Estimated True Values	Bonded Debt Per Capita
2020	1,227,883	\$85,041,547,503	\$279,060,534	0.3281%	\$227.27
2019	1,235,072	85,155,097,309	259,469,382	0.3047	210.08
2018	1,243,857	77,666,605,361	200,766,146	0.2585	161.41
2017	1,248,514	77,102,660,501	222,259,855	0.2883	178.02
2016	1,249,352	77,031,383,253	242,795,758	0.3152	194.34
2015	1,255,921	77,698,574,425	262,455,208	0.3378	208.97
2014	1,280,122	77,681,165,876	282,490,306	0.3637	220.67
2013	1,280,122	77,659,433,044	335,242,118	0.4317	261.88
2012	1,280,122	83,932,106,323	360,321,785	0.4293	281.47
2011	1,280,122	84,059,739,122	308,739,556	0.3673	241.18

(1) 2018-2020 U.S. Census Bureau, 2018-2020 Population Estimates  
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates  
2011-2014 U.S. Bureau of Census, 2010 Census of Population

(2) Includes only General Obligation Bonded Debt payable from property tax.

(3) Although the debt service fund is restricted for debt service, it is not specifically restricted to the payment of principal. Therefore, these resources are not shown as a deduction from general obligation bonded debt.

Source: Cuyahoga County Fiscal Office

**Cuyahoga County, Ohio**  
*Ratio of Outstanding Debt to  
Total Personal Income and Debt per Capita  
Last Ten Years*

Year	Governmental Activities						
	General Obligation Bonds	Revenue Bonds	Certificates of Participation	Notes	Capital Leases	OPWC Loans	Loans Payable
2020	\$279,060,534	\$496,276,119	\$210,750,127	\$0	\$279,007,698	\$1,285,374	\$0
2019	259,469,382	596,158,206	223,265,971	0	307,766,236	1,345,885	0
2018	200,766,146	681,206,878	235,169,929	0	334,950,486	1,049,946	366,385
2017	222,259,855	712,717,846	246,517,627	0	361,144,312	594,345	1,082,992
2016	242,795,758	597,515,568	256,864,058	0	378,556,966	625,627	1,778,577
2015	262,455,208	629,675,513	256,864,058	0	402,036,652	688,189	2,953,755
2014	282,490,306	576,029,491	256,864,058	2,000,000	425,742,974	750,752	4,109,124
2013	335,242,118	427,434,477	0	5,100,000	372,101,958	813,314	5,245,266
2012	360,321,785	441,559,586	0	7,200,000	318,365,278	907,157	6,362,745
2011	308,739,556	464,266,354	0	9,300,000	120,082,346	938,438	7,462,108

(1) Personal income and population are located on S44.

Source: Cuyahoga County Fiscal Office

Business-Type Activities			Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
Self Supporting Bonds	OPWC Loans	OWDA Loans			
\$0	\$1,733,403	\$11,196,247	\$1,279,309,502	1.90 %	\$1,042
0	1,805,515	11,308,670	1,401,119,865	2.07	1,134
0	1,792,092	11,779,660	1,467,081,522	2.23	1,179
0	1,196,751	9,824,229	1,555,337,957	2.49	1,246
0	682,393	10,338,527	1,489,157,474	2.44	1,192
0	278,833	11,112,538	1,566,064,746	2.57	1,247
210,000	319,873	11,897,772	1,560,414,350	2.91	1,219
3,515,000	398,251	12,566,125	1,162,416,509	2.17	908
3,765,000	476,631	13,140,331	1,152,098,513	2.15	900
4,195,000	580,557	12,467,416	928,031,775	1.73	725

**Cuyahoga County, Ohio**  
*Computation of Legal Debt Margin*  
*Last Ten Years*

	2020		2019		2018	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$30,548,210,750</u>	<u>\$30,548,210,750</u>	<u>\$30,536,604,620</u>	<u>\$30,536,604,620</u>	<u>\$27,878,269,480</u>	<u>\$27,878,269,480</u>
Debt Limitation	<u>\$762,205,269</u>	<u>\$305,482,108</u>	<u>\$761,915,116</u>	<u>\$305,366,046</u>	<u>\$695,456,737</u>	<u>\$278,782,695</u>
Total Outstanding Debt:						
General Obligation Bonds	266,975,000	266,975,000	245,065,000	245,065,000	188,010,000	188,010,000
Revenue Bonds	478,075,000	478,075,000	587,120,000	587,120,000	643,760,000	643,760,000
Certificates of Participation	189,435,000	189,435,000	200,685,000	200,685,000	211,385,000	211,385,000
Bond Anticipation Notes	0	0	0	0	0	0
Loans Payable	1,285,374	1,285,374	1,345,885	1,345,885	1,416,331	1,416,331
Self Supporting Bonds	0	0	0	0	0	0
OPWC Enterprise Loans	1,733,403	1,733,403	1,805,515	1,805,515	1,792,092	1,792,092
OWDA Loans	11,196,247	11,196,247	11,308,670	11,308,670	11,779,660	11,779,660
Total	<u>948,700,024</u>	<u>948,700,024</u>	<u>1,047,330,070</u>	<u>1,047,330,070</u>	<u>1,058,143,083</u>	<u>1,058,143,083</u>
Exemptions:						
Jail Facilities General Obligation Bonds	0	0	0	0	0	0
Rock Hall General Obligation Bonds	0	0	0	0	0	0
Sewer General Obligation Bonds	0	0	0	0	0	0
Revenue Bonds	478,075,000	478,075,000	587,120,000	587,120,000	643,760,000	643,760,000
Certificates of Participation	189,435,000	189,435,000	200,685,000	200,685,000	211,385,000	211,385,000
Bond Anticipation Notes	0	0	0	0	0	0
Loans Payable	1,285,374	1,285,374	1,345,885	1,345,885	1,416,331	1,416,331
Self Supporting Bonds	72,225,000	72,225,000	76,545,000	76,545,000	0	0
OPWC Enterprise Loans	1,733,403	1,733,403	1,805,515	1,805,515	1,792,092	1,792,092
OWDA Loans	11,196,247	11,196,247	11,308,670	11,308,670	11,779,660	11,779,660
Debt Service Fund Balance	44,238,100	44,238,100	47,742,782	47,742,782	73,736,289	73,736,289
Total	<u>798,188,124</u>	<u>798,188,124</u>	<u>926,552,852</u>	<u>926,552,852</u>	<u>943,869,372</u>	<u>943,869,372</u>
Net Debt	<u>150,511,900</u>	<u>150,511,900</u>	<u>120,777,218</u>	<u>120,777,218</u>	<u>114,273,711</u>	<u>114,273,711</u>
Total Legal Debt Margin	<u>\$611,693,369</u>	<u>\$154,970,208</u>	<u>\$641,137,898</u>	<u>\$184,588,828</u>	<u>\$581,183,026</u>	<u>\$164,508,984</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>80.25%</u>		<u>84.15%</u>		<u>83.57%</u>	
(1) The Debt Limitation is calculated as follows:						
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		<u>756,205,269</u>		<u>755,915,116</u>		<u>689,456,737</u>
		<u>\$762,205,269</u>		<u>\$761,915,116</u>		<u>\$695,456,737</u>
(2) The Debt Limitation equals 1% of assessed value.						

2017		2016		2015	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$27,623,744,450</u>	<u>\$27,623,744,450</u>	<u>\$27,526,151,060</u>	<u>\$27,526,151,060</u>	<u>\$27,733,453,110</u>	<u>\$27,733,453,110</u>
<u>\$689,093,611</u>	<u>\$276,237,445</u>	<u>\$686,653,777</u>	<u>\$275,261,511</u>	<u>\$691,836,328</u>	<u>\$277,334,531</u>
207,485,000	207,485,000	226,090,000	226,090,000	243,900,000	243,900,000
673,835,000	673,835,000	560,005,000	560,005,000	590,610,000	590,610,000
221,585,000	221,585,000	230,885,000	230,885,000	230,885,000	230,885,000
0	0	0	0	0	0
1,677,337	1,677,337	2,404,204	2,404,204	3,641,944	3,641,944
0	0	0	0	0	0
1,196,751	1,196,751	237,790	237,790	278,833	278,833
9,824,229	9,824,229	10,338,527	10,338,527	11,112,538	11,112,538
<u>1,115,603,317</u>	<u>1,115,603,317</u>	<u>1,029,960,521</u>	<u>1,029,960,521</u>	<u>1,080,428,315</u>	<u>1,080,428,315</u>
0	0	0	0	0	0
845,000	845,000	1,645,000	1,645,000	2,400,000	2,400,000
0	0	0	0	0	0
673,835,000	673,835,000	560,005,000	560,005,000	590,610,000	590,610,000
221,585,000	221,585,000	230,885,000	230,885,000	230,885,000	230,885,000
0	0	0	0	0	0
1,677,337	1,677,337	2,404,204	2,404,204	3,641,944	3,641,944
0	0	0	0	0	0
1,196,751	1,196,751	237,790	237,790	278,833	278,833
9,824,229	9,824,229	10,338,527	10,338,527	11,112,538	11,112,538
48,772,689	48,772,689	62,152,263	62,152,263	65,996,946	65,996,946
<u>957,736,006</u>	<u>957,736,006</u>	<u>867,667,784</u>	<u>867,667,784</u>	<u>904,925,261</u>	<u>904,925,261</u>
<u>157,867,311</u>	<u>157,867,311</u>	<u>162,292,737</u>	<u>162,292,737</u>	<u>175,503,054</u>	<u>175,503,054</u>
<u>\$531,226,300</u>	<u>\$118,370,134</u>	<u>\$524,361,040</u>	<u>\$112,968,774</u>	<u>\$516,333,274</u>	<u>\$101,831,477</u>
<u>77.09%</u>		<u>76.36%</u>		<u>74.63%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	683,093,611		680,653,777		685,836,328
	<u>\$689,093,611</u>		<u>\$686,653,777</u>		<u>\$691,836,328</u>

(continued)

**Cuyahoga County, Ohio**  
*Computation of Legal Debt Margin (continued)*  
*Last Ten Years*

	2014		2013	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$27,694,841,450</u>	<u>\$27,694,841,450</u>	<u>\$27,652,473,090</u>	<u>\$27,652,473,090</u>
Debt Limitation	<u>\$690,871,036.25</u>	<u>\$276,948,415</u>	<u>\$689,811,827</u>	<u>\$276,524,731</u>
Total Outstanding Debt:				
General Obligation Bonds	262,065,000	262,065,000	310,730,000	310,730,000
Revenue Bonds	546,025,000	546,025,000	414,825,000	414,825,000
Certificates of Participation	230,885,000	230,885,000	0	0
Bond Anticipation Notes	0	0	5,100,000	5,100,000
Loans Payable	4,859,876	4,859,876	6,058,580	6,058,580
Self Supporting Bonds	210,000	210,000	3,515,000	3,515,000
OPWC Enterprise Loans	319,873	319,873	398,251	398,251
OWDA Loans	<u>11,897,772</u>	<u>11,897,772</u>	<u>12,566,125</u>	<u>12,566,125</u>
Total	<u>1,056,262,521</u>	<u>1,056,262,521</u>	<u>753,192,956</u>	<u>753,192,956</u>
Exemptions:				
Jail Facilities General Obligation Bonds	82,483,000	82,483,000	84,148,000	84,148,000
Rock Hall General Obligation Bonds	3,115,000	3,115,000	3,795,000	3,795,000
Sewer General Obligation Bonds	602,000	602,000	604,000	604,000
Revenue Bonds	546,025,000	546,025,000	414,825,000	414,825,000
Certificates of Participation	230,885,000	230,885,000	0	0
Bond Anticipation Notes	0	0	5,100,000	5,100,000
Loans Payable	4,859,876	4,859,876	6,058,580	6,058,580
Self Supporting Bonds	210,000	210,000	3,515,000	3,515,000
OPWC Enterprise Loans	319,873	319,873	398,251	398,251
OWDA Loans	11,897,772	11,897,772	12,566,125	12,566,125
Debt Service Fund Balance	<u>71,865,953</u>	<u>71,865,953</u>	<u>24,475,732</u>	<u>24,475,732</u>
Total	<u>952,263,474</u>	<u>952,263,474</u>	<u>555,485,688</u>	<u>555,485,688</u>
Net Debt	<u>103,999,047</u>	<u>103,999,047</u>	<u>197,707,268</u>	<u>197,707,268</u>
Total Legal Debt Margin	<u>\$586,871,989</u>	<u>\$172,949,368</u>	<u>\$492,104,559</u>	<u>\$78,817,463</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>84.95%</u>		<u>71.34%</u>	
(2) The Debt Limitation is calculated as follows:				
3% of first \$100,000,000 of assessed value		\$3,000,000		\$3,000,000
1 1/2% of next \$200,000,000 of assessed value		3,000,000		3,000,000
2 1/2% of amount of assessed value in excess of \$300,000,000		<u>684,871,036</u>		<u>683,811,827</u>
		<u>\$690,871,036</u>		<u>\$689,811,827</u>
(3) The Debt Limitation equals 1% of assessed value.				

Source: Cuyahoga County Office of Budget and Management

2012		2011	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$29,796,665,290</u>	<u>\$29,796,665,290</u>	<u>\$29,826,341,040</u>	<u>\$29,826,341,040</u>
<u>\$743,416,632</u>	<u>\$297,966,653</u>	<u>\$744,158,526</u>	<u>\$298,263,410</u>
330,105,646	330,105,646	284,613,843	284,613,843
428,120,000	428,120,000	450,180,000	450,180,000
0	0	0	0
7,200,000	7,200,000	9,300,000	9,300,000
7,269,902	7,269,902	8,400,546	8,400,546
3,765,000	3,765,000	4,195,000	4,195,000
476,631	476,631	580,557	580,557
<u>13,140,331</u>	<u>13,140,331</u>	<u>12,467,416</u>	<u>12,467,416</u>
<u>790,077,510</u>	<u>790,077,510</u>	<u>769,737,362</u>	<u>769,737,362</u>
87,188,646	87,188,646	67,513,813	67,513,813
4,440,000	4,440,000	5,050,000	5,050,000
606,000	606,000	365,000	365,000
428,120,000	428,120,000	450,180,000	450,180,000
0	0	0	0
7,200,000	7,200,000	9,300,000	9,300,000
7,269,902	7,269,902	8,400,546	8,400,546
3,765,000	3,765,000	4,195,000	4,195,000
476,631	476,631	580,557	580,557
13,140,331	13,140,331	12,467,416	12,467,416
<u>26,423,801</u>	<u>26,423,801</u>	<u>21,830,269</u>	<u>21,830,269</u>
<u>578,630,311</u>	<u>578,630,311</u>	<u>579,882,601</u>	<u>579,882,601</u>
<u>211,447,199</u>	<u>211,447,199</u>	<u>189,854,761</u>	<u>189,854,761</u>
<u>\$531,969,433</u>	<u>\$86,519,454</u>	<u>\$554,303,765</u>	<u>\$108,408,649</u>
<u>71.56%</u>		<u>74.49%</u>	
	\$3,000,000		\$3,000,000
	3,000,000		3,000,000
	<u>737,416,632</u>		<u>738,158,526</u>
	<u>\$743,416,632</u>		<u>\$744,158,526</u>

**Cuyahoga County, Ohio**  
*Computation of Direct and Overlapping Governmental Activities Debt*  
*December 31, 2020*

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Cuyahoga County
<b>The County</b>			
General Obligation Bonds	\$279,060,534	100.00 %	\$279,060,534
Revenue Bonds	496,276,119	100.00	496,276,119
Certificates of Participation	210,750,127	100.00	210,750,127
Loans	1,285,374	100.00	1,285,374
Capital Leases	<u>279,007,698</u>	100.00	<u>279,007,698</u>
<i>Total County</i>	<u>1,266,379,852</u>		<u>1,266,379,852</u>
<b>Overlapping</b>			
All Cities wholly within County	966,521,121	100.00	966,521,121
All Villages wholly within County	37,597,766	100.00	37,597,766
All Townships wholly within County	1,275,000	100.00	1,275,000
All School Districts (S.D.) wholly within County	1,484,770,115	100.00	1,484,770,115
Cuyahoga Community College	266,975,000	100.00	266,975,000
Strongsville, City S.D.	63,386,621	99.72	63,209,138
Olmsted Falls City S.D.	30,449,960	96.23	29,301,997
Chagrin Falls Exempted Village S.D.	<u>33,560,326</u>	62.49	<u>20,971,848</u>
<i>Total Overlapping</i>	<u>2,884,535,909</u>		<u>2,870,621,985</u>
Total Applicable to Cuyahoga County	<u>\$4,150,915,761</u>		<u>\$4,137,001,837</u>

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the County by the total assessed valuation of the political subdivision. The valuations used were for the 2019 tax year, 2020 collection.

Source: Cuyahoga County Fiscal Office and Budget Commission



**Cuyahoga County, Ohio**  
*Pledged Revenue Coverage*  
*Excise Tax Bonds*  
*Last Five Years (1)(2)*

Year	Excise Taxes	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2020	\$0	\$0	\$0	\$0	N/A
2019	0	0	0	0	N/A
2018	13,935,012	4,325,000	2,594,000	6,919,000	2.01
2017	14,086,598	4,255,000	2,721,650	6,976,650	2.02
2016	13,821,788	4,350,000	2,685,775	7,035,775	1.96

(1) The County issued the Excise Tax Bonds in December 2015.

(2) The County refunded the Excise Tax Bonds in September 2019 with General Obligation Bonds.

Source: Cuyahoga County Fiscal Office and Budget Commission

**Cuyahoga County, Ohio**  
*Pledged Revenue Coverage*  
*Sales Tax Bonds*  
*Last Six Years (1)*

Year	Sales Taxes	Debt Service Requirements (2)			Coverage
		Principal	Interest	Total	
2020	\$249,081,658	\$10,540,000	\$10,932,023	\$21,472,023	11.60
2019	269,058,993	4,170,000	11,026,947	15,196,947	17.70
2018	255,526,835	1,980,000	9,795,411	11,775,411	21.70
2017	262,295,106	280,000	6,524,425	6,804,425	38.55
2016	278,394,403	275,000	6,519,235	6,794,235	40.98
2015	257,703,053	65,000	5,958,074	6,023,074	42.79

(1) The County issued the first sales tax bonds, the 2014A Various Purpose Sales Tax Revenue Bonds, in December 2014.

(2) Includes 2014A Various Purpose Sales Tax Revenue Bonds, 2015A Sales Tax Revenue Bonds - Public Square Project, 2017A Sales Tax Revenue Bonds - Arena Renovation Project, 2017B Sales Tax Revenue Bonds - Arena Renovation Project, 2017C Sales Tax Revenue Bonds - Arena Renovation Project

Source: Cuyahoga County Fiscal Office and Budget Commission

**Cuyahoga County, Ohio**  
*Pledged Revenue Coverage*  
*Revenue Debt - Sanitary Sewer Fund*  
*Last Ten Years*

Year	Sanitary Sewer Service Charges and Interest	Direct Operating Expenses (2)	Net Available Revenue	Debt Service Requirements (1)			Coverage
				Principal	Interest	Total	
2020	\$34,485,684	\$23,648,765	\$10,836,919	\$933,509	\$321,960	\$1,255,469	8.63
2019	25,194,784	29,787,633	(4,592,849)	898,940	333,745	1,232,685	(3.73)
2018	28,123,736	21,637,760	6,485,976	1,134,566	360,533	1,495,099	4.34
2017	25,974,492	27,600,226	(1,625,734)	897,313	337,985	1,235,298	(1.32)
2016	26,993,055	24,162,511	2,830,544	823,113	336,056	1,159,169	2.44
2015	25,737,049	21,982,688	3,754,361	826,274	353,649	1,179,923	3.18
2014	26,432,520	19,810,148	6,622,372	1,147,186	396,497	1,543,683	4.29
2013	37,264,537	16,806,961	20,457,576	1,443,930	738,699	2,182,629	9.37
2012	11,936,751	17,363,098	(5,426,347)	410,584	159,321	569,905	(9.52)
2011	22,809,722	18,225,157	4,584,565	711,118	341,382	1,052,500	4.36

(1) Revenue debt includes OWDA loans and OPWC loans payable solely from net revenues in the Cuyahoga County sanitary sewer enterprise fund.

(2) Direct operating expenses do not include depreciation.

Source: Cuyahoga County Fiscal Office and Budget Commission

**Cuyahoga County, Ohio**  
*Demographic Statistics*  
*Last Ten Years*

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (3)	Population Density (Persons/Sq Mi.)
2020	1,227,883	\$67,213,087,537	\$54,739	2,679.2
2019	1,235,072	67,606,606,208	54,739	2,694.9
2018	1,243,857	65,654,504,031	52,783	2,714.1
2017	1,248,514	62,454,415,822	50,023	2,724.2
2016	1,249,352	60,601,068,112	48,506	2,726.1
2015	1,255,921	60,938,542,841	48,521	2,740.4
2014	1,280,122	53,648,632,898	41,909	2,793.2
2013	1,280,122	53,648,632,898	41,909	2,793.2
2012	1,280,122	53,648,632,898	41,909	2,793.2
2011	1,280,122	53,648,632,898	41,909	3,168.6

(1) 2018-2020 U.S. Census Bureau, 2018-2020 Population Estimates  
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates  
2011-2014 U.S. Bureau of Census, 2010 Census of Population

(2) Computation of per capita personal income multiplied by population

(3) Bureau of Economic Analysis

(4) Ohio Job & Family Services, Office of Workforce Development

Sources: Cuyahoga County Fiscal Office

Average Unemployment Rates (4)		
Cuyahoga	Ohio	US
6.8%	5.5%	6.7%
3.6	4.1	3.5
5.1	4.6	3.9
4.9	5.0	4.4
5.4	4.9	4.9
5.0	4.9	5.3
5.3	5.7	6.2
7.2	6.6	6.5
6.6	7.2	8.1
8.0	8.6	8.9

## Cuyahoga County, Ohio

### *Ten Largest Employers*

*2020 and 2012 (1)*

2020			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	45,991	7.61%
University Hospitals Health System	Health care provider	22,760	3.77
Minute Men Human Resource System	Staffing and employment services firm	21,447	3.55
Group Management Services Inc.	Staffing and employment services firm	19,614	3.24
U.S. Office of Personnel Management	Federal government	15,360	2.54
Walmart	Grocery and retail	12,345	2.04
Progressive Corporation	Insurance and financial company	11,942	1.98
Giant Eagle Inc.	Grocery and retail	9,070	1.50
Cuyahoga County	County government	7,586	1.25
State of Ohio	State government	7,422	1.23
Total		173,537	28.71%
Total County Civilian Workforce (2)		604,461	
2012			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	30,600	4.98%
University Hospitals Health System	Health care provider	13,334	2.17
U.S. Office of Personnel Management	Federal government	12,035	1.96
Progressive Corporation	Insurance and financial company	7,858	1.28
Cuyahoga County	County government	7,681	1.25
City of Cleveland	Municipal government	7,061	1.15
Cleveland Metropolitan School District	Public school district	6,246	1.02
KeyCorp	Financial services	5,241	0.85
MetroHealth System	Health care provider	5,238	0.85
Case Western Reserve University	Higher education	4,636	0.75
Total		99,930	16.26%
Total County Civilian Workforce (2)		614,700	

(1) Information prior to 2012 is not available

(2) Ohio Job & Family Services, Office of Workforce Development

Source: Crain's Cleveland Business Book of Lists 2020 - Data as of June 30, 2019

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**Cuyahoga County, Ohio**  
*County Government Employees*  
*Last Ten Years*

	2020	2019	2018	2017
<b>General Government</b>				
Office of the County Executive	4	4	4	6
Communications Office	8	8	7	8
Human Resources	46	41	41	41
County Administrative Divisions	0	0	0	0
Fiscal Office	278	287	304	308
Information Technology	111	81	92	92
Public Works Facilities Management	293	293	309	289
County Sheriff	164	196	160	159
Employee Health and Wellness (1)	0	0	0	0
County Council	21	21	20	20
Innovation and Performance	5	5	4	3
Inspector General	10	9	8	7
Internal Audit	6	5	6	5
Personnel Review Commission	20	17	17	16
Board of Elections	127	117	140	81
Board of Revision	18	24	21	23
<b>Justice and Public Safety</b>				
Law Department	17	19	16	18
Fiscal Office	0	0	0	0
County Sheriff	1,022	1,134	1,098	1,042
Public Safety and Justice Services	31	37	34	42
Clerk of Courts	93	97	104	100
County Medical Examiner	100	103	97	93
Cuyahoga Support Enforcement Agency	274	281	295	283
Health and Human Services Office of Reentry	5	6	6	5
County Prosecutor	389	382	362	357
Court of Common Pleas	508	495	491	492
Domestic Relations Court	87	89	89	88
Juvenile Court	495	536	521	513
Municipal Judicial Courts	76	66	0	0
Probate Court	76	78	77	78
8th District Court of Appeals	0	0	0	0
County Law Library Resource Board	3	3	3	3
Public Defender	145	136	128	112
<b>Development</b>				
Development	21	11	12	10
Regional Collaboration	2	2	1	2
Information Technology	4	4	4	3
Office of Homeless Services	0	0	0	0
County Planning Commission	14	16	17	17
Soil and Water Conservation	14	12	12	11
Department of Sustainability	3	3	3	0
<b>Social Services</b>				
Human Resources	12	12	12	12
Information Technology	12	38	42	39
Office of Health and Human Services	13	13	12	11
Children and Family Services	752	842	828	817
Senior and Adult Services	167	163	163	166
Employment and Family Services	720	784	779	780
Cuyahoga Support Enforcement Agency	3	3	3	2
Early Childhood Invest in Children	10	10	10	8
Family and Children First Council	8	8	8	7
Office of Homeless Services	3	4	5	5
Workforce Development	11	11	11	10
County Board of Developmental Disabilities	543	880	959	937
Veterans Service Commission	31	30	30	27



2016	2015	2014	2013	2012	2011
7	8	9	10	13	13
7	6	7	4	0	0
40	40	43	41	34	24
0	0	0	0	0	3
314	303	297	301	312	321
100	100	106	88	95	89
274	283	270	286	268	302
153	168	151	160	177	175
7	7	7	6	6	6
20	20	19	19	19	16
1	0	0	0	0	0
6	6	8	8	6	2
5	5	3	4	1	0
14	10	4	3	2	0
146	125	148	128	170	125
24	24	35	47	40	20
20	23	19	15	10	3
0	0	0	0	2	73
1,062	1,078	1,014	1,023	994	995
41	43	38	42	40	48
98	106	116	114	143	157
87	85	79	78	74	82
283	304	313	302	319	341
6	6	5	5	6	2
365	361	347	319	339	328
492	474	464	458	461	448
86	85	80	76	71	69
508	510	505	478	485	468
0	0	0	0	0	0
76	76	74	74	74	72
0	0	0	0	2	6
3	3	3	3	3	3
106	105	99	94	97	97
11	10	10	10	9	9
2	2	2	2	2	1
3	3	5	4	3	2
0	0	0	0	0	2
16	17	16	15	16	17
10	9	8	9	9	8
0	0	0	0	0	0
10	11	12	11	11	10
38	39	38	35	0	0
5	6	9	11	12	20
797	780	779	793	788	819
163	168	163	158	166	208
789	784	779	709	735	722
2	2	2	2	2	0
7	6	8	7	8	8
7	9	9	9	9	10
5	5	5	5	4	2
11	11	12	13	14	15
1,019	1,133	1,147	1,139	1,210	1,242
29	30	30	31	31	34

(continued)

**Cuyahoga County, Ohio**  
*County Government Employees (continued)*  
*Last Ten Years*

	2020	2019	2018	2017
<b>Health and Safety</b>				
Public Works Facilities Management	18	17	17	17
Public Safety and Justice Services	36	36	36	33
<b>Public Works</b>				
Dog Kennel	18	17	0	0
Facilities Management	6	5	5	7
County Road and Bridge	113	135	135	125
Sanitary Engineer	122	126	126	125
County Airport	8	8	8	9
Solid Waste Management District	7	6	6	6
<b>Miscellaneous</b>				
Human Resources (1)	13	13	13	0
Workers Compensation Retrospective (1)	0	0	0	5
Soldiers' and Sailors' Monument	4	4	4	3
<b>TOTALS</b>	<u>7,120</u>	<u>7,783</u>	<u>7,715</u>	<u>7,478</u>

Note: Employees (full and part-time) are presented at Full-time  
 Equivalency (FTE) as of December 31. 1.0 FTE equals 2,080 hours.

(1) Beginning in 2018, Employee Health and Wellness and Workers Compensation Retrospective  
 are combined with Human Resources under the Miscellaneous function.

Source: Cuyahoga County Office of Budget and Management

2016	2015	2014	2013	2012	2011
15	15	16	11	12	13
35	37	38	42	43	38
0	0	0	0	0	0
16	12	16	11	15	18
118	120	126	129	141	161
116	125	117	112	114	108
8	5	6	7	10	12
6	6	6	6	6	6
0	0	0	0	0	0
4	2	2	2	2	2
3	3	3	2	3	3
<u>7,596</u>	<u>7,714</u>	<u>7,627</u>	<u>7,471</u>	<u>7,638</u>	<u>7,778</u>

**Cuyahoga County, Ohio**  
*Capital Asset Statistics by Function/Program*  
*Last Nine Years (1)*

	2020	2019	2018
<b>Government Activities</b>			
General Government			
Legislative and Executive			
Vehicles	11	10	8
Square footage utilization	293,010	298,693	308,083
Square footage utilization - Admin Building (3)	201,633	201,633	201,633
Board of Elections voting machines	1,700	1,835	1,705
Judicial			
Vehicles	161	147	148
Square footage utilization	3,319,341	3,319,341	3,319,341
Square footage utilization - Admin Building (3)	15,904	15,904	15,904
Public Works			
Number of Bridges	209	209	209
Miles of Roads (2)	2	2	2
Vehicles	140	124	121
Square footage utilization	86,770	85,514	77,576
Square footage utilization - Admin Building (3)	15,869	15,869	15,869
Health and Safety			
Vehicles	3	11	12
Square footage utilization	22,948	22,948	22,948
Social Services			
Vehicles	16	17	17
Square footage utilization	515,752	554,993	561,928
Square footage utilization - Admin Building (3)	515	515	515
Community Development			
Vehicles	0	0	0
Square footage utilization	49,560	49,560	49,560
Square footage utilization - Admin Building (3)	7,020	7,020	7,020
<b>Business-Type Activities</b>			
Sanitary Engineer			
Miles of sewer line operated	1,100	1,100	1,200
Force main miles operated	23	23	26
Wastewater treatment plants operated	2	2	2
Pump stations	65	63	63
Vehicles	93	87	84
Square footage utilization	54,407	54,407	54,407
County Airport			
Vehicles	8	7	7
Square footage utilization	250,000	250,000	250,000
Number of Hangars	75	76	75
Huntington Garage			
Square footage utilization	468,000	468,000	468,000

(1) Information prior to 2012 is not available.

(2) In 2013, the County entered into an agreement with Olmsted Township to relinquish the County's maintenance responsibilities over the Township's 22 miles of road.

(3) Information prior to 2017 is not available.

Source: Public Works

2017	2016	2015	2014	2013	2012
8	8	8	10	7	7
287,479	275,789	307,573	307,573	494,381	494,381
201,633	0	0	0	0	0
1,705	1,840	1,836	1,836	1,847	1,849
139	139	144	139	128	123
3,319,341	3,319,341	3,319,341	3,319,341	3,346,047	3,346,047
15,904	0	0	0	0	0
210	210	210	207	196	194
2	2	2	2	2	24
121	121	123	119	129	132
98,420	88,408	112,579	104,297	117,459	117,459
15,869	0	0	0	0	0
10	10	11	11	11	11
32,948	32,948	32,948	32,948	33,247	33,247
12	12	12	12	12	12
596,768	580,916	601,657	649,132	587,283	587,283
515	0	0	0	0	0
0	0	0	0	3	3
49,560	49,560	49,560	49,560	49,127	49,127
7,020	0	0	0	0	0
1,200	1,200	1,181	1,180	1,240	1,180
24	24	24	24	21	16
2	2	2	2	2	4
56	56	56	56	51	47
81	81	75	81	74	73
54,407	54,407	55,588	55,588	55,330	55,330
7	7	7	10	9	9
250,000	250,000	250,104	250,104	250,000	250,000
75	75	75	75	75	94
468,000	468,000	468,000	468,000	468,000	468,000

**Cuyahoga County, Ohio**  
*Operating Indicators by Function/Program*  
*Last Ten Years*

	2020	2019	2018	2017
<b>Government Activities</b>				
Legislative and Executive				
Fiscal Office				
Number of Dog License Registrations	65,847	61,560	65,015	62,219
Number of Tax Foreclosures	1,977	2,997	4,100	3,707
Board of Elections				
General Election Ballots Cast on Election Day	312,985	151,957	315,773	191,818
General Election Absentee Ballots Cast	318,214	70,691	176,550	81,575
Judicial				
Juvenile Court				
Number of Youth Supervised	510	1,576	1,840	1,555
Average Daily Population in Secure Detention	110	107	125	151
Clerk of Courts				
Number of Civil and Domestic Cases Filed	20,962	27,237	27,537	27,296
Number of Criminal Cases Filed	7,686	12,009	11,940	12,689
Court of Common Pleas				
Number of Civil Cases Disposed	15,175	13,895	13,342	12,869
Number of Criminal Dispositions	9,090	13,080	13,562	13,520
Medical Examiner				
Number of Investigations	3,515	3,279	3,246	3,430
Probate Court				
Number of New Filings	11,726	12,529	12,283	11,843
Public Defender				
Number of Municipal Intake Cases	13,052	19,372	25,720	41,840
Prosecutor				
Number of Dispositions	6,197	9,748	10,358	10,411
Sheriff				
Average Daily Population in County Jail	1,461	2,078	2,357	2,270
Public Works				
Solid Waste Management District				
Number of Solid Waste Facility Inspections	165	214	226	218
Dog Warden				
Number of Animals Adopted	915	1,480	1,392	1,515
Health and Safety				
Alcohol Drug Addiction and Mental Health Services				
Number of Individuals Served	86,457	36,559	33,193	32,985
Public Safety and Justice Services				
Number of 9-1-1 calls received by CECOMS	500,093	473,631	474,054	442,880
Social Services				
Children and Family Services				
Adoptive Finalizations	123	133	142	125
Number of Children in Agency Foster Homes	450	251	331	190
Number of Adoption Application Submitted	75	121	143	120
Senior and Adult Services				
Number of Service Unit Hours	208,807	384,431	375,571	340,868
Veterans Service Commission				
Number of Veteran Families Applying for Assistance	732	2,705	3,545	4,048
Number of Approvals for Financial Assistance	516	1,929	2,430	2,678
Employment and Family Services				
Number of Earned Income Tax Credits Filed (2)	2,178	3,039	3,810	5,000
Community Development				
Investment in Economic Development Projects	\$22,350,270	\$5,736,935	\$16,853,000	\$12,427,000

2016	2015	2014 (2)	2013	2012	2011
65,934	66,011	69,037	71,089	77,024	78,843
3,011	2,254	2,250	2,222	1,946	2,419
369,969	239,251	217,203	167,333	356,093	241,632
227,560	84,548	133,331	89,566	263,829	130,413
1,611	1,738	1,700	1,367	1,550	1,716
161	136	155	144	116	129
27,000	27,148	26,000	29,038	30,734	32,769
11,690	10,614	11,000	12,374	12,209	13,404
12,421	13,180	13,864	14,826	17,334	18,393
12,019	12,153	13,178	13,178	14,856	15,435
2,594	2,456	2,250	2,258	2,442	2,673
11,960	12,369	12,809	12,809	13,161	11,302
33,133	33,065	38,269	37,130	37,320	43,657
10,652	10,476	12,000	11,533	13,020	14,099
1,900	2,020	2,050	2,030	2,090	2,097
223	248	290	568	776	1,085
1,489	1,446	1,285	1,071	1,294	1,275
23,528	19,668	19,000	17,624	52,462	43,045
481,120	750,000	760,000	758,962	756,952	800,000
119	129	140	132	141	159
198	203	218	235	726	337
114	92	118	107	108	140
340,436	273,152	335,000	329,166	277,342	264,743
3,570	10,195	9,889	9,785	8,816	8,643
2,385	8,271	7,666	8,095	7,865	7,361
4,973	5,100	4,500	8,095	7,865	7,361
\$19,100,000	\$19,100,000	\$15,000,000	\$13,800,982	\$10,696,000	\$17,520,106

(continued)

**Cuyahoga County, Ohio**  
*Operating Indicators by Function/Program (continued)*  
*Last Ten Years*

	2020	2019	2018	2017
<b><i>Business-Type Activities</i></b>				
Sanitary Engineer				
Number of Feet of Sewer Lines Televised	1,605,120	1,835,960	1,370,037	1,118,916
Number of Feet of Sewer Lines Cleaned	1,768,800	1,827,724	1,602,512	1,287,317
Airport				
Number of Takeoffs and Landings	22,835	22,418	21,180	19,951

(1) Information for 2014 consists of estimates from the Cuyahoga County, Ohio 2014-2015 Budget Plan Report.

(2) Final numbers for earned income tax credits filed in 2017 are not available; this number is an estimate.

Sources: Various Cuyahoga County Departments



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2016	2015	2014 (2)	2013	2012	2011
688,072	978,218	1,750,000	1,489,817	1,676,811	1,093,915
1,201,773	1,205,530	1,780,000	1,690,945	1,688,372	1,302,340
23,304	28,837	33,000	33,421	34,476	34,642

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## Cuyahoga County Together We Thrive

Administrative Headquarters  
2079 East Ninth Street  
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[www.cuyahogacounty.us](http://www.cuyahogacounty.us)



# OHIO AUDITOR OF STATE KEITH FABER



**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 5/19/2022**

88 East Broad 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)