



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

CUYAHOGA COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2021

OHIO AUDITOR OF STATE
KEITH FABER



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County Commissioners
Cuyahoga County
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We have reviewed the *Independent Auditor's Report* of Cuyahoga County, prepared by Clark, Schaefer, Hackett & Co., for the audit period January 1, 2021 through December 31, 2021. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

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

A handwritten signature in black ink that reads "Keith Faber".

Keith Faber
Auditor of State
Columbus, Ohio

September 15, 2022

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CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor Program / Cluster Title</i>	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
EXECUTIVE OFFICE OF THE PRESIDENT				
<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	-	8,200
Total ALN # 95.001			-	8,200
Total Executive Office of the President			-	8,200
SOCIAL SECURITY ADMINISTRATION				
<i>Passed through the Ohio Department of Job and Family Services:</i>				
Disability Insurance/SSI Cluster:				
Social Security - Disability Insurance	96.001	N/A	-	557,625
Total ALN # 96.001			-	557,625
Total Disability Insurance/SSI Cluster			-	557,625
Total Social Security Administration			-	557,625
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through the Ohio Department of Education:</i>				
Child Nutrition Cluster:				
<i>Non-Cash Assistance (Food Distribution):</i>				
National School Lunch Program	10.555	N/A	-	6,841
Total ALN # 10.555			-	6,841
Subtotal Non-Cash Assistance			-	6,841
<i>Cash Assistance:</i>				
School Breakfast Program:				
COVID-19 School Breakfast Program	10.553	N/A	-	7,390
School Breakfast Program	10.553	N/A	-	76,806
Total ALN # 10.553			-	84,196
National School Lunch Program:				
COVID-19 National School Lunch Program	10.555	N/A	-	12,517
National School Lunch Program	10.555	N/A	-	174,893
Total ALN # 10.555			-	187,410
Subtotal Cash Assistance			-	271,606
Total Child Nutrition Cluster			-	278,447
<i>Passed through the Ohio Department of Job and Family Services:</i>				
SNAP Cluster:				
FAET Operating	10.561	G-2021-11-5915	-	870,379
Food Assistance Employment & Training Participation 50%	10.561	G-2021-11-5915	-	719,432
Food Assistance Employment & Training Participation 100%	10.561	G-2021-11-5915	-	530,616
Income Maintenance Food Assistance	10.561	G-2021-11-5915	-	13,905,947
Stimulus Food Assistance	10.561	G-2021-11-5915	-	315,820
Total ALN # 10.561			-	16,342,194
Total SNAP Cluster			-	16,342,194
Total U.S. Department of Agriculture			-	16,620,641
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Direct Programs:</i>				
Substance Abuse and Mental Health Services - Projects of Regional and National Significance:				
Cuyahoga County Jail Diversion	93.243	1H79SM080576-01	277,921	277,921
Veterans Treatment Court 2018-23	93.243		-	73,998
MAT Drug Court Expansion	93.243		-	250,013
Total ALN # 93.243			277,921	601,932
<i>Passed through the Cuyahoga County Board of Health:</i>				
HIV Emergency Relief Project Grants:				
Ryan White (RW) COVID	93.914	N/A	-	2,837
Ryan White (RW) Part A Program	93.914	N/A	-	51,975
Total ALN # 93.914			-	54,812
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant (Title XX)	93.667	2101OHSOSR	-	1,043,544
Total ALN # 93.667			-	1,043,544
Medicaid Cluster:				
Medical Assistance Program:				
Waiver Administration	93.778	2105OH5ADM	-	2,307,593
Waiver Administration	93.778	2205OH5ADM	-	855,027
Total ALN # 93.778			-	3,162,620
Total Medicaid Cluster			-	3,162,620

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
<i>Passed through Ohio Department of Job and Family Services:</i>				
MaryLee Allen Promoting Safe and Stable Families Program:				
Caseworker Visits	93.556	G-2021-11-5915	-	105,955
Caseworker Visits Admin	93.556	G-2021-11-5915	-	10,600
ESAA Preservation	93.556	G-2021-11-5915	-	390,209
ESAA Preservation Operating	93.556	G-2021-11-5915	-	44,932
ESAA Reunification	93.556	G-2021-11-5915	-	390,209
ESAA Reunification Operating	93.556	G-2021-11-5915	-	52,105
Post Adoption Special (a)	93.556	G-2021-11-5915	-	150,827
Total ALN # 93.556			-	1,144,837
Temporary Assistance for Needy Families (TANF):				
CCMEP TANF Regular - CDJFS Lead	93.558	G-2021-11-5915	4,903,448	6,642,435
Kinship Caregiver Program	93.558	G-2021-11-5915	-	1,691,541
TANF Independent Living	93.558	G-2021-11-5915	-	185,888
TANF Administration	93.558	G-2021-11-5915	-	12,037,955
TANF Regular	93.558	G-2021-11-5915	-	11,723,116
Total ALN #93.558			4,903,448	32,280,935
Child Support Enforcement (Title IV-D):				
Families Forward Demonstration	93.563	G-2021-11-5915	-	103,729
Child Support Awareness	93.563	G-2021-11-5915	-	996
Child Support Training	93.563	G-2021-11-5915	-	8,925
Federal Child Support/State Match	93.563	G-2021-11-5915	-	17,325,007
Federal Incentives	93.563	G-2021-11-5915	-	3,825,968
Total ALN # 93.563			-	21,264,625
CCDF Cluster:				
Child Care Development Block Grant - Admin	93.575	G-2021-11-5915	-	243,311
Child Care Development Block Grant	93.575	G-2021-11-5915	-	1,596,467
Total ALN # 93.575			-	1,839,778
Total CCDF Cluster			-	1,839,778
Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B):				
Regional Training Centers	93.645	G-2021-11-5915	-	97,559
Title IV-B	93.645	G-2021-11-5915	-	491,721
Title IV-B Admin	93.645	G-2021-11-5915	-	49,173
Total ALN # 93.645			-	638,453
Foster Care (Title IV-E):				
IV-E Regional Training Centers (HHS)	93.658	G-2021-11-5915	-	182,926
IV-E Foster Care Maintenance (FCM) (HHS)	93.658	G-2021-11-5915	-	17,568,004
IV-E Admin and Training Foster Care Maintenance (FCM) (HHS)	93.658	G-2021-11-5915	-	6,936,372
Foster Care Maintenance (FCM) and Purchased Administration (JC)	93.658	G-2021-06-0052	-	393,043
Administration (JC)	93.658	G-2021-06-0052	-	167,005
Total ALN # 93.658			-	25,247,350
Adoption Assistance (Title IV-E):				
IV-E Adoption Assistance Regional Training Centers	93.659	G-2021-11-5915	-	89,235
IV-E Admin and Training Adoption Assistance	93.659	G-2021-11-5915	-	12,912,273
Total ALN # 93.659			-	13,001,508
Social Services Block Grant:				
Title XX - Regional Training Centers	93.667	G-2021-11-5915	-	2,506
Social Services Block Grant - Title XX Base	93.667	G-2021-11-5915	-	2,580,930
Social Services Block Grant - Title XX Transfer	93.667	G-2021-11-5915	-	9,847,671
Total ALN # 93.667			-	12,431,107
Social Services Block Grant:				
SCHIP	93.767		-	11,815
Total ALN # 93.767			-	11,815
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	-	1,086,787
Total ALN 93.674			-	1,086,787
Medicaid Cluster:				
Medical Assistance Program:				
Medicaid 50%	93.778	G-2021-11-5915	-	1,757,204
Medicaid 75%	93.778	G-2021-11-5915	-	10,425,343
Medicaid Combined	93.778	G-2021-11-5915	-	1,529,308
Medicaid Healthcheck Pass Thru	93.778	G-2021-11-5915	-	5,617
Medicaid NET	93.778	G-2021-11-5915	-	1,381,601
Regional Training Centers	93.778	G-2021-11-5915	-	1,527
Total ALN # 93.778			-	15,100,600
Total Medicaid Cluster			-	15,100,600
<i>Passed through the Ohio Department of Mental Health and Addiction Services:</i>				
Projects for Assistance in Transition from Homelessness (PATH):				
PATH	93.150	4221R- Housing	328,960	328,960
Total ALN # 93.150			328,960	328,960

CUYAHOGA COUNTY, OHIO

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FEDERAL GRANTOR <i>Pass Through Grantor Program / Cluster Title</i>	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Social Services Block Grant:				
Title XX (1/1/21 - 6/30/21)	93.667	MH20	451,382	451,382
Title XX (7/1/21 - 12/31/21)	93.667	MH21	217,276	217,276
Total ALN # 93.667			<u>668,658</u>	<u>668,658</u>
Opioid STR:				
State Opioid Response (SOR)	93.788	Multiple	4,091,971	4,091,971
Alternate Treatment Program FY18	93.788		-	9,718
Total ALN # 93.788			<u>4,091,971</u>	<u>4,101,689</u>
Block Grants for Community Mental Health Services:				
Block Grant Funding (01/01/21 - 06/30/21)	93.958	MH21	419,907	419,907
Block Grant Funding (07/01/21 - 12/31/21)	93.958	MH22	419,907	419,907
Total ALN # 93.958			<u>839,814</u>	<u>839,814</u>
Block Grants for Prevention and Treatment of Substance Abuse:				
Pass Through Contracts - TASC	93.959	Multiple	887,412	887,412
Pass Through Contracts - Women's Network	93.959	Multiple	931,393	931,393
Per Capita Prevention	93.959	4253C-Primary Prevention	1,298,229	1,298,229
Youth-Led Prevention	93.959	4253C-Primary Prevention-SFY 22	20,601	20,601
Systems of Care - Youth Aftercare Programs	93.959	Multiple	214,587	214,587
Community Investments	93.959	4221C-Community Investments	3,509,071	3,509,071
COVID-19 Emergency Funds	93.959	3H80-336606-4221C	287,613	287,613
Total ALN # 93.959			<u>7,148,906</u>	<u>7,148,906</u>
<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	65,000	65,000
Mental Health Block Grant				
Mental Health Court	93.958	FED-3A90 336614-4224N	29,095	29,095
Total ALN # 93.958			<u>94,095</u>	<u>94,095</u>
<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	-	320,941
Total ALN # 93.556			<u>-</u>	<u>320,941</u>
<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	-	78,087
Total ALN # 93.044			<u>-</u>	<u>78,087</u>
Total Aging Cluster			<u>-</u>	<u>78,087</u>
Medicare Enrollment Assistance Program:				
MIPPA Medicare Savings Program	93.071	N/A	-	24,460
Total ALN # 93.071			<u>-</u>	<u>24,460</u>
Low-Income Home Energy Assistance:				
Home Weatherization Assistance Program	93.568	N/A	-	20,105
Total ALN # 93.568			<u>-</u>	<u>20,105</u>
Total U.S. Department of Health and Human Services			<u>18,353,773</u>	<u>142,536,418</u>
U.S. DEPARTMENT OF HOMELAND SECURITY				
<i>Passed through the Ohio Department of Public Safety:</i>				
Emergency Management Performance Grants:				
Emergency Management Performance Grant FY 2020	97.042	DPSFE247	-	172,519
Emergency Management Performance Grant FY 2021	97.042	DPSFE258	-	75,129
Emergency Management Performance Grant COVID-19 Supplemental	97.042	DPSFE256	-	1,277
Hazard Mitigation Grant Program FY2020	97.042	DR-4424.02-P-OH	-	32,813
Total ALN # 97.042			<u>-</u>	<u>281,738</u>
Homeland Security Grant Program:				
State Homeland Security Program - Law Enforcement 18-21	97.067	DPSFE240	-	144,661
State Homeland Security Program - Law Enforcement 19-22	97.067	DPSFE245	-	141,420
State Homeland Security Program - Law Enforcement 20-23	97.067	DPSFE245	-	48,516
Urban Area Security Initiative Program 17-20	97.067	DPSFE231	-	1,067,205
State Homeland Security Program 17-20	97.067	DPSFE231	-	347,137
State Homeland Security Program 18-21	97.067	DPSFE240	-	275,227
State Homeland Security Program 19-22	97.067	DPSFE240	-	68,048
State Homeland Security Program 20-23	97.067	DPSFE240	-	8,076
Operation Stonegarden FY17	97.067	DPSFE233	10,310	14,150
Operation Stonegarden FY18	97.067	DPSFE	-	5,518
Operation Stonegarden FY19	97.067	DPSFE246	-	87,554
Total ALN # 97.067			<u>10,310</u>	<u>2,207,512</u>

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor Program / Cluster Title</i>	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Direct Programs:				
Port Security Grant Program FY21	97.056		-	7,607
			-	7,607
Total U.S. Department of Homeland Security			10,310	2,496,857
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
CDBG-Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants:				
2014 CDBG Project Plan	14.218		8,297	8,297
2015 CDBG Project Plan	14.218		3,353	3,353
2016 CDBG Admin Operations	14.218		33,420	81,249
2016 CDBG Non-Admin Operations	14.218		-	76,649
2016 CDBG Project Plan	14.218		210,216	210,216
2017 CDBG Admin Operations	14.218		7,437	7,437
2017 CDBG Non-Admin Operations	14.218		-	8,164
2017 CDBG Project Plan	14.218		560,972	560,972
2018 CDBG Admin Operations	14.218		15,334	350,074
2018 CDBG Non-Admin Operations	14.218		-	(81,600)
2018 CDBG Project Plan	14.218		235,623	235,623
2019 CDBG Admin Operations	14.218		-	308,572
2019 CDBG Non-Admin Operations	14.218		-	426,918
2019 CDBG Project Plan	14.218		1,862,626	1,862,626
2020 CDBG Admin Operations	14.218		-	72,469
2020 CDBG Non-Admin Operations	14.218		-	(41,598)
2020 CDBG Project Plan	14.218		233,528	233,528
COVID-19 2020 CDBG CARES Act	14.218		1,000,000	1,000,000
CDBG CARES ACT ROUND	14.218		1,673	1,673
Total ALN # 14.218			4,172,479	5,324,622
Total CDBG-Entitlement Grants Cluster			4,172,479	5,324,622
Emergency Solutions Grant Program:				
2020 Emergency Solutions Grant	14.231		331,802	331,802
COVID-19 2020 Emergency Solutions Grant - CARES Act	14.231		557,227	557,227
COVID-19 2020 Emergency Solutions Grant - CARES Act 2	14.231		1,047,987	1,047,987
Total ALN # 14.231			1,937,016	1,937,016
Home Investment Partnerships Program (HOME):				
2015 HOME Admin Operations	14.239		-	38,126
2016 HOME Admin Operations	14.239		-	1,739
2017 HOME Admin Operations	14.239		-	30,714
2017 HOME Project Plan	14.239		145,734	145,734
2018 HOME Admin Operations	14.239		-	137,522
2018 HOME Project Plan	14.239		1,014,459	1,014,459
2019 HOME Admin Operations	14.239		-	80,162
2019 HOME Project Plan	14.239		834,914	834,914
2020 HOME Admin Operations	14.239		-	3
Total ALN # 14.239			1,995,107	2,283,373
Continuum of Care Program:				
FFY 2018 RRH for Families	14.267		268,682	268,682
FFY 2019 RRH for Families	14.267		249,247	249,247
FFY 2018 Continuum of Care Planning	14.267		104,846	104,846
FFY 2019 Continuum of Care Planning	14.267		197,043	197,043
FFY 2019 RRH for Single Men	14.267		540,504	540,504
FFY 2020 Coordinated Entry	14.267		322,822	322,822
FFY 2019 Coordinated Entry	14.267		194,064	194,064
Total ALN # 14.267			1,877,208	1,877,208
Passed through the City of Cleveland, Ohio:				
Emergency Solutions Grant Program:				
Emergency Solutions Grant - Cleveland 2020-21	14.231	N/A	337,882	337,882
Total ALN # 14.231			337,882	337,882
Passed through the Cuyahoga County Board of Health:				
Lead-Based Paint Hazard Control in Privately-Owned Housing:				
Lead Hazard Control Grant 2018-21	14.900	N/A	-	200,533
Total ALN # 14.900			-	200,533
Total U.S. Department of Housing and Urban Development			10,319,692	11,960,634
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Office on Violence Against Women Special Projects:				
DV Mentor Court TA Initiative	16.029	2017-TA-AX-K012	-	22,030
Total ALN # 16.029			-	22,030

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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FEDERAL GRANTOR <i>Pass Through Grantor</i> Program / Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Coronavirus Emergency Supplemental Funding Program: COVID-19 FFY 2020 Coronavirus Emergency Supplemental Funding Grant Total ALN # 16.034	16.034		-	12,130
			-	12,130
Services for Trafficking Victims: 2020 Human Trafficking Grant Total ALN # 16.320	16.320		-	139,865
			-	139,865
Missing Children's Assistance: FY17 Ohio ICAC Task Force FY20 Ohio ICAC Task Force Total ALN # 16.543	16.543 16.543		- -	152,761 389,006
			-	541,767
Drug Court Discretionary Grant Program: Cuyahoga County Juvenile Drug Treatment Court Cuyahoga County Adult Drug Court Enhancement Total ALN # 16.585	16.585 16.585		36,512 -	56,512 2,579
			36,512	59,091
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program: Cuyahoga County Domestic Violence Homicide Prevention: Implementing a High Risk Team Advancing Cuyahoga County's Domestic Violence Framework Total ALN # 16.590	16.590 16.590		3,389 -	3,389 22,600
			3,389	25,989
PREA Targeted Implementation Planning and Support (TIPS) PREA Targeted Implementation Planning and Support (TIPS) Program Total ALN # 16.735	16.735	2018-RP-BX-K001	4,563	4,563
			4,563	4,563
DNA Backlog Reduction Program: DNA Capacity Area 5 2019-21 DNA Backlog Reduction 2019-22 FY 20 DNA Backlog Reduction Total ALN # 16.741	16.741 16.741 16.741	2018-DN-BX-0173 2019-DN-BX-046 2020-DN-BX-0066	- - -	16,624 177,528 65,081
			-	259,233
Harold Rogers Prescription Drug Monitoring Program: Northern District of Ohio Opioid Data Sharing Action Plan Total ALN # 16.754	16.754	2018-AR-BX-K033	180,559	180,559
			180,559	180,559
Second Chance Act Reentry Initiative: Crisis Intervention/Behavioral Health Specialist Innovation in Reentry Initiative Cuyahoga County High Risk Domestic Violence Court FY20 Addressing the needs of Children of Incarcerated Parents (COIP) Total ALN # 16.812	16.812 16.812 16.812 16.812	2020-CZ-BX-0010	- - - 24,946	18,750 271,799 189,758 24,946
			24,946	505,253
Smart Prosecution Initiative: Innovative Prosecution Program FFY 2019 Total ALN # 16.825	16.825		24,527	162,942
			24,527	162,942
National Sexual Assault Kit Initiative: 2018-21 Cuyahoga County Sexual Assault Kit Initiative 2019-22 SAKI Unsubmitted SAKs 2019-22 SAKI DNA Collection FY20 SAKI Cold Case Genealogy Total ALN # 16.833	16.833 16.833 16.833 16.833		86,950 83,844 36,760 -	339,710 629,623 131,072 106,722
			207,554	1,207,127
Comprehensive Opioid Abuse Site-Based Program (COSSAP) FY20 COSSAP Program Total ALN #16.838	16.838	2020-AR-BX-0050	69,178	69,178
			69,178	69,178
Equitable Sharing Program: Equitable Sharing (DOJ) - Sheriff Total ALN # 16.922	16.922		-	34,162
			-	34,162
<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 2020-21 Total ALN # 16.575	16.575 16.575	N/A 2021-VOCA-133916728	7,153 345,930	7,153 358,678
			353,083	365,831
<i>Passed through the Ohio Department of Public Safety:</i>				
Coronavirus Emergency Supplemental Funding Program: Using Audio Visual Equipment for Courtroom Trials Coronavirus Emergency Supplemental Funding Program 2020	16.034 16.034	2020-CE-CTF-2262 2020-CE-CCF-2146	- -	102,036 236,753
			-	338,789
Violence Against Women Formula Grants: VAWA Block Grant CY 2020 VAWA Block Grant FY 20 CY 2021 VAWA Administration Grant CY 2020 Total ALN # 16.588	16.588 16.588 16.588	2019-WF-RPU-0768 2019-WF-RPU-0768 2019-WF-ADM-8668	90,180 402,967 -	90,180 402,967 19,527
			493,147	512,674

CUYAHOGA COUNTY, OHIO

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FEDERAL GRANTOR <i>Pass Through Grantor Program / Cluster Title</i>	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Edward Byrne Memorial Justice Assistance Grant Program: Dedicated Child Victim Supervisor/Prosecution Team, Year 2 Total ALN # 16.738	16.738	2019-JG-D01-6989	- -	17,959 17,959
Paul Coverdell Forensic Sciences Improvement Grant Program: Coverdell Forensic Sciences Improvement Grant FFY 2019 Total ALN # 16.742	16.742	2019-PC-NFS-7807	- -	54,463 54,463
<i>Passed through the Ohio Department of Youth Services:</i>				
<i>Juvenile Justice and Delinquency Prevention:</i>				
JJDP Block Grant 2018-20	16.540	2018-JJ-RPU-0795	35,518	35,518
JJDP Block Grant 2019-21	16.540	2019-JJ-RPU-0795	75,336	75,336
JJDP Block Grant 2020-22	16.540	2019-JJ-RPU-0795	83,776	83,776
JJDP Administration 2020-21	16.540	2020-JJ-RPU-0320	-	10,000
Total ALN # 16.540			194,630	204,630
Total U.S. Department of Justice			1,592,088	4,718,235
U.S. DEPARTMENT OF LABOR				
<i>Passed through the Ohio Department of Job and Family Services:</i>				
<i>Employment Service Cluster:</i>				
<i>Employment Service/Wagner-Peyser Funded Activities:</i>				
OMJ Wagner-Peyser	17.207	G-2021-15-0012 / G-2223-15-0050	-	156,177
Total ALN 17.207			-	156,177
Total Employment Service Cluster			-	156,177
<i>Trade Adjustment Assistance:</i>				
OMJ Trade	17.245	G-2021-15-0012 / G-2223-15-0050	-	25,992
Total ALN # 17.245			-	25,992
<i>WIOA Cluster:</i>				
<i>WIOA Adult Program:</i>				
Adult Admin	17.258	G-2021-15-0012 / G-2223-15-0050	32,177	415,188
Adult Program	17.258	G-2021-15-0012 / G-2223-15-0050	2,757,452	3,916,244
OMJ Center Resource Sharing	17.258	G-2021-15-0012 / G-2223-15-0050	-	5,548
Total ALN # 17.258			2,789,629	4,336,980
<i>WIOA Youth Activities:</i>				
CCMEP WIOA Youth Admin	17.259	G-2021-15-0012 / G-2223-15-0050	-	429,110
CCMEP WIOA Youth Program	17.259	G-2021-15-0012 / G-2223-15-0050	4,229,044	4,720,244
Total ALN # 17.259			4,229,044	5,149,354
<i>WIOA Dislocated Worker Formula Grants:</i>				
WIOA Dislocated Worker Admin	17.278	G-2021-15-0012 / G-2223-15-0050	-	244,441
WIOA Dislocated Worker Program	17.278	G-2021-15-0012 / G-2223-15-0050	1,612,643	2,641,047
OMJ Center Resource Sharing	17.278	G-2021-15-0012 / G-2223-15-0050	-	5,899
Rapid Response	17.278	G-2021-15-0012 / G-2223-15-0050	-	312,226
Business Resource Network	17.278	G-2021-15-0012 / G-2223-15-0050	168,231	168,231
Total ALN # 17.278			1,780,874	3,371,844
Total WIOA Cluster			8,799,547	12,858,178
<i>WIOA National Dislocated Worker Grants / WIA National Emergency Grants:</i>				
NDWG-Employment Recovery Program	17.277	G-2021-15-0012 / G-2223-15-0050	-	356,193
NDWG-Opioids #3 Program	17.277	G-2021-15-0012 / G-2223-15-0050	206,197	315,058
Total ALN # 17.277			206,197	671,251
<i>WIOA Unemployment Insurance / Reemployment Service Grants:</i>				
Reemployment Services and Eligibility Assessments (RESEA) Admin	17.225	G-2021-15-0012 / G-2223-15-0050	-	15,741
Reemployment Services and Eligibility Assessments (RESEA) Program	17.225	G-2021-15-0012 / G-2223-15-0050	328,761	358,221
Total ALN # 17.225			328,761	373,962
<i>Passed through PARTNER4WORK:</i>				
<i>WIOA National Dislocated Worker Grants / WIA National Emergency Grants:</i>				
P4W-Midwest Urban Strategy Grant	17.277	PY18P4W1434.0	1,352	148,921
Total ALN # 17.277			1,352	148,921
Total U.S. Department of Labor			9,335,857	14,234,481
U.S. DEPARTMENT OF THE TREASURY				
<i>Direct Programs:</i>				
<i>Equitable Sharing:</i>				
Equitable Sharing Program	21.016		-	32,700
Total ALN # 21.016			-	32,700
<i>Coronavirus Relief Fund:</i>				
COVID-19 Coronavirus Relief Fund	21.019		8,797,779	36,575,355
Total ALN # 21.019			8,797,779	36,575,355
COVID-19 Emergency Rental Assistance	21.023		22,083,375	22,083,375
Total ALN # 21.023			22,083,375	22,083,375

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR <i>Pass Through Grantor Program / Cluster Title</i>	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
COVID-19 American Rescue Plan Act Total ALN # 21.027	21.027		-	207,147,376
			-	207,147,376
Total U.S. Department of the Treasury			30,881,154	265,838,806
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Airport Improvement Program: Airport Phase 3 and Phase 4 Total ALN # 20.106	20.106		-	110,253
			-	110,253
Passed through the Northeast Ohio Area-wide Coordinating Agency:				
Highway Planning and Construction Cluster: Highway Planning and Construction: TLCI Community Confluence 2019 Total ALN # 20.205	20.205	PID 109651	-	20,400
Total Highway Planning and Construction Cluster			-	20,400
Passed through the Ohio Department of Transportation:				
Highway Planning and Construction Cluster: Highway Planning and Construction: ODOT - LPA/Towpath Trail Project - Stage 1 - Construction ODOT - LPA/Towpath Trail Project- Stage 3 Construction ODOT - LPA/Towpath Trail Project - Stage 4 - Construction ODOT - LPA/W. 130th Street - Bagley to Snow ODOT- LPA/Wallings Road ODOT - LPA/Ridge Road ODOT - LPA/Brainard Road ODOT - LPA/Memphis Rd Bridge ODOT- LPA/Cedar Point Bridge ODOT- LPA/St. Clair Avenue Bridge ODOT- LPA/Towpath Trail Project- Stage 4- Row Total ALN # 20.205	20.205	PID 80997 PID 84112 PID 87075 PID 105720 PID 105721 PID 105717 PID 105715 PID 104509 PID 105755 PID 105778 PID 87075	- - - - - - - - - - - 526,068	52,951 23,341 1,309,054 282,830 33,292 109,196 77,062 1,265,250 703,473 127,745 526,068
Total Highway Planning and Construction Cluster			526,068	4,510,262
Passed through the Ohio Department of Public Safety:				
Highway Safety Cluster: State and Community Highway Safety: STEP - High Visibility 2021 Total ALN # 20.600	20.600	IDEP/STEP-2021-Cuyahoga Co. Sheriff's De-00020	-	29,450
Total Highway Safety Cluster			-	29,450
Minimum Penalties for Repeat Offenders for Driving While Intoxicated: IDEP - High Visibility 2021 Total ALN # 20.608	20.608	IDEP/STEP-2021-Cuyahoga Co. Sheriff's De-00020	-	43,242
			-	43,242
Total U.S. Department of Transportation			526,068	4,713,607
U.S. ELECTION ASSISTANCE COMMISSION				
Passed through the Office of the Ohio Secretary of State:				
Help America Vote Act (HAVA) Election Security Grants: COVID-19 CARES Act Funds - Election Administration Preparedness HAVA Security and Accessibility Grant Total ALN # 90.404	90.404 90.404	2020-11	- - -	43,271 41,834 85,105
Total U.S. Election Assistance Commission			-	85,105
TOTAL EXPENDITURES OF FEDERAL AWARDS			71,018,942	463,770,609

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the “Schedule”) includes the federal award activity of Cuyahoga County, Ohio (the “County”) under programs of the federal government for the year ended December 31, 2021. 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 – SUBRECIPIENTS

The County passes certain federal awards 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 pass-through entity, 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.

NOTE E – 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 F – 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 G – 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.

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2021

NOTE H – DISCRETELY PRESENTED COMPONENT UNITS

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

NOTE I – PROGRAM TOTALS

Some Federal programs are passed through multiple pass-through entities and the program totals are not available on the Schedule. The chart below provides total expenditures and amounts provided to subrecipients for these programs.

Program Name	ALN	Provided Through to Subrecipients	Total Federal Expenditures
Social Services Block Grant	93.667	\$ 668,658	\$ 14,143,309
Medicaid Cluster	93.778	-	18,263,220
MaryLee Allen Promoting Safe and Stable Families	93.556	-	1,465,878
Block Grants for Community Mental Health Services	93.958	933,909	933,909
Coronavirus Emergency Supplemental Funding	16.034	-	350,919
WIOA National Emergency Grants	17.277	207,549	820,172
Highway Planning and Construction Cluster	20.205	526,068	4,530,662

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the 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 ("County") as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated August 1, 2022, wherein we noted the County restated beginning net position for a correction of an error. Our report refers to other auditors who audited the financial statements of 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.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2021-001 and 2021-002 that we consider to be significant deficiencies.

Report on Compliance and Other Matters

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

County's Response to Findings

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

Purpose of This Report

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

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
August 1, 2022

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

Qualified and Unmodified Opinions

We have audited Cuyahoga County, Ohio's (the "County") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2021. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Qualified Opinion on Foster Care (Title IV-E), Adoption Assistance (Title IV-E), Block Grants for Prevention and Treatment of Substance Abuse, and the CDBG Entitlement Grants Cluster

In our opinion, except for the noncompliance described in the Basis for Qualified and Unmodified Opinions section of our report, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Foster Care, Adoption Assistance, Block Grants for Prevention and Treatment of Substance Abuse, and the CDBG Entitlement Grants Cluster programs for the year ended December 31, 2021.

Unmodified Opinion on Each of the Other Major Federal Programs

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of 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, 2021.

Basis for Qualified and Unmodified Opinions

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

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

Matter Giving Rise to Qualified Opinion on the Foster Care (Title IV-E), Adoption Assistance (Title IV-E), Block Grants for Prevention and Treatment of Substance Abuse Programs, and CDBG Entitlement Grants Cluster

As described in finding numbers 2021-003, 2021-004, and 2021-005 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding the following:

Finding #	Assistance Listing #	Program (Cluster) Name	Compliance Requirement
2021-003	93.658	Foster Care (Title IV-E)	Activities Allowed/Allowable Costs
2021-003	93.659	Adoption Assistance (Title IV-E)	Activities Allowed/Allowable Costs
2021-004	93.959	Block Grants for Prevention and Treatment of Substance Abuse	Subrecipient Monitoring
2021-005	14.218	CDBG Entitlement Grants Cluster	Reporting

Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to each program.

Responsibilities of Management for Compliance

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

Auditors’ Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County’s compliance with the compliance

requirements referred to above and performing such other procedures as we considered necessary in the circumstances.

- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2021-003, 2021-004, and 2021-005 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the internal control over compliance findings identified in our audit described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. 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 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 the County, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated August 1, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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 State of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
August 1, 2022

CUYAHOGA COUNTY, OHIO
Schedule of Findings and Questioned Costs
Year Ended December 31, 2021

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	None
• Significant deficiency(ies) identified not considered to be material weaknesses?	Yes
Noncompliance material to the financial statements noted?	None

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	Yes
• Significant deficiency(ies) identified not considered to be material weaknesses?	No
Type of auditors’ report issued on compliance for major programs:	
Qualified for Foster Care, Adoption Assistance, Block Grants for the Prevention and Treatment of Substance Abuse, and CDBG Entitlement Grants Cluster and unmodified for the other major programs	

Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
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Identification of major programs:	
• SNAP Cluster (ALN 10.551 and 10.561)	• Child Support Enforcement (ALN 93.563)
• CDBG Entitlement Grants Cluster (ALN 14.218 and 14.225)	• Foster Care – Title IV-E (ALN 93.658)
• WIOA Custer (ALN 17.258, 17.259, and 17.278)	• Adoption Assistance – Title IV-E (ALN 93.659)
• Highway Planning and Construction Cluster (ALN 20.205, 20.219, 20.224, and 23.003)	• CCDF Cluster (ALN 93.489, 93.575, and 93.596)
• COVID 19 - Emergency Rental Assistance Program (ALN 21.023)	• Medicaid Cluster (ALN 93.775, 93.777, and 93.778)
• COVID-19 - American Rescue Plan Act (ALN 21.027)	• Opioid STR (ALN 93.788)
• Temporary Assistance for Needy Families (TANF) (ALN 93.558)	• Social Services Block Grant (ALN 93.667)
	• Block Grant for Prevention and Treatment of Substance Abuse (ALN 93.959)

Dollar threshold to distinguish between Type A and Type B Programs:	\$3,000,000
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Auditee qualified as low-risk auditee?	No
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Section II – Financial Statement Findings

2021-001 Unreconciled Book over Bank Balance – Significant Deficiency

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, cash equivalents, and investments 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 2021, bank to book reconciliations were not performed timely. A review of the December 31, 2021 overall cash fund balance disclosed the adjusted bank balances of nearly \$1.5 billion have an unreconciled difference to the book balance of approximately \$2 million which has been consistent for the last several years.

These weaknesses may result in monies not being properly accounted for and may result in the misappropriation of public funds going unnoticed.

We recommend a complete bank to book reconciliation be performed, with all adjustments being posted timely. Furthermore, the Auditor/Treasurer report should be reconciled daily and any differences followed up and corrected in a timely manner.

Views of Responsible Officials: See Corrective Action Plan.

2021-002 Audit Adjustments for Correction of an Error – Significant Deficiency

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A deficiency in operation exists when a properly designed control does not operate as designed. In this case, the internal controls over the preparation and review of the County's financial statements did not operate as designed and we consider this a significant deficiency.

During the course of our audit, we identified misstatements in the financial statements for the year ended December 31, 2021, not initially identified by the County's internal control over financial reporting. Audit adjustments were necessary to correct errors related to special assessments receivable in the Sanitary Engineer and Custodial funds and to restate beginning net position in these funds.

We recommend the County continue to enhance its internal control over financial reporting including review of the third-party GAAP converter workpapers and financial statements.

Views of Responsible Officials: See Corrective Action Plan.

Section III – Federal Award Findings and Questioned Costs

2021-003 **Random Moment Sampling Weaknesses – Material Weakness and Noncompliance**

ALN # 93.658 – Foster Care – Title IV-E

ALN # 93.659 – Adoption Assistance – Title IV-E

Criteria: 45 CFR Section 75.416(a) states program costs must be “identified and assigned to the benefitted activities on a reasonable and consistent basis.” Additionally, 45 CFR Section 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 Administrative Code Section 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.”

Ohio Administrative Code Section 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, CRIS, 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.

Ohio Administrative Code Section 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 Administrative Code Section 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 Administrative Code Section 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 total RMS observations, and are known as control observations. Supervisors must validate at least forty percent of the control observations for each sampling period and 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.”

Condition: During our testing we noted internal control weaknesses and noncompliance associated with the RMS requirements of the Foster Care and Adoption Assistance programs.

Context: We noted the following errors during our test of a sample of 60 Child Welfare RMS observations:

- 3 out of 60 observations where the employee did not respond to the observation within 48 hours;
- 4 out of 60 observations in which vacant positions were selected;
- 8 out of 60 observations where the RMS coordinator did not accept the observation within 72 hours; and
- 8 out of 60 observations where there was no response by the employee and the RMS coordinator documented a response but did not maintain supporting documentation.

Effect: The County is not in compliance with RMS requirements of the Ohio Administrative Code and DR Allowable Cost/Activity Requirements of Uniform Guidance.

Cause: The County did not have a formalized process for ensuring that employees and supervisors respond accurately and timely to RMS samples.

Recommendation: We recommend the County develop and implement procedures to ensure that employees, supervisors and RMS coordinators respond to RMS samples timely and accurately.

Views of Responsible Officials: See Corrective Action Plan.

2021-004

Subrecipient Agreements – Material Weakness and Noncompliance

ALN # 93.959 – Block Grant for the Prevention and Treatment of Substance Abuse

Criteria: 2 CFR 200.331 requires a pass-through entity to clearly identify to the subrecipient: (1) the award as a subaward at the time of subaward by providing the information described in 2 CFR section 200.331(a)(1); (2) all requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award; and (3) any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibilities for the Federal award.

Condition: The subaward agreements issued to subrecipients under the Block Grant for the Prevention and Treatment of Substance Abuse program do not clearly identify all of the required information.

Context: We selected 7 out of 42 subrecipient agreements during our audit. We noted that in all 7 of the subgrant agreements selected key award information was missing. None of the agreements specifically identified the subaward as federal funding, identified the Assistance Listing Number, or specifically identified the subaward as a subrecipient agreement.

Effect: The County has not complied with subrecipient monitoring requirements and has not clearly identified required information to its subrecipients.

Cause: The County has not implemented controls to ensure subrecipient agreements include all of the required language.

Recommendation: We recommend the County implement training for agencies and departments to ensure they are aware of the subrecipient monitoring requirements, including the requirements associated with subrecipient agreements.

Views of Responsible Officials: See Corrective Action Plan.

2021-005 Reporting – Material Weakness and Noncompliance

ALN # 14.218 – CDBG Entitlement Grants Cluster

Criteria: Under the requirements of the Federal Funding Accountability and Transparency Act (FFATA) that are codified in 2 CFR Part 170, direct recipients of grants or cooperative agreements who make first tier subawards of \$30,000 or more are required to register in the Federal Funding Accountability and Transparency Act Subaward Reporting System (FSRS) and report subaward data through FSRS.

Condition: The Department of Development did not report subaward data through FSRS during 2021.

Context: The Department of Development passed through \$4,172,479 to subrecipients during 2021 and did not report any of the data in FSRS.

Effect: The County is not in compliance with FFATA reporting requirements.

Cause: There were staffing changes during the pandemic and the responsibility for this requirement was not properly transitioned.

Recommendation: We recommend the County implement policies and procedures that ensures compliance with FFATA reporting requirements and also document the policies and procedures and implement monitoring controls to ensure compliance is maintained even during periods of staff turnover.

Views of Responsible Officials: See Corrective Action Plan.



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
2 CFR 200.511(b)
DECEMBER 31, 2021**

Finding Number	Status	Explanation
2020-001	Partially Corrected, Repeated as Finding 2021-001	The County continues to develop its new process to perform a proof of cash to reconcile the book balances to the bank balances in the new accounting system. The County is utilizing a new methodology for performing the bank reconciliation, which includes creating new general ledger cash codes and segregating each of the bank accounts into individual reconciliations.
2020-002	Corrected	Health and Human Services (HHS) 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.
2020-003	Corrected	The County has ensured that any prior year CAP adjustments are brought forward and added to the current Cost Allocation Plan.
2020-004	Partially Corrected, Repeated as Finding 2021-003	Most of the programs impacted by this finding in prior year have corrected the timeliness of responding to RMS observations. However, Foster Care and Adoption Assistance are continuing to implement policies that will allow them to be in compliance.
2020-005	Corrected	Prior to contracting with vendors that will be paid with federal awards, the ADAMHS Board verifies that vendors are not suspended or debarred.
2020-006	Corrected	The ADAMHS Board ensures they receive audited financial reports from subrecipients, whose expenditures are more than \$750,000 during the fiscal year.
2020-007	Corrected	The Department of Information Technology and the Department of Public Works provide copies of chargeback amounts to the various departments that are receiving charges, including HHS.
2020-008	Corrected	The Department of Information Technology and the Department of Public Works provide copies of chargeback amounts to the various departments that are receiving charges, including HHS.

2020-009	Corrected	WIOA maintains source documentation used in the determination of WIOA eligibility requirements for each participant.
2020-010	Corrected	The new ERP payroll module went live in early 2022 and the auto-pay process was eliminated. Prior to the ERP payroll module going live, the APO officer and the HR staff were more proactive in following up for time sheets.



**CUYAHOGA COUNTY
CORRECTIVE ACTION PLAN
2 CFR 200.511(c)
DECEMBER 31, 2021**

Finding Number:	2021-001
Planned Corrective Action:	The County is currently in the process of completing a validation of all monthly bank reconciliations for the calendar year 2021. Due to the number of transactions that need to be reviewed, the timing of the year end close, and staff shortages, this will require extra time to resolve. The County has implemented new processes to perform a proof of cash to reconcile the book balances to the bank balances by bank account. The County has created new general ledger cash codes and segregated 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. Once the 2021 reconciliation is fully complete, this process will be completed monthly.
Anticipated Completion Date:	09/30/2022
Responsible Contact Person:	Leigh Tucker
Finding Number:	2021-002
Planned Corrective Action:	The County will continue to evaluate our accounting methodologies and reporting results to ensure the methodologies are accurate and reflect the County's current financial position. The County will also work with our third party GAAP conversion team to ensure the ACFR is prepared timely and which will help ensure the County has appropriate time to review workpapers and perform a thorough review of the draft ACFR prior to submission to the Auditor of State's Hinkle System.
Anticipated Completion Date:	05/31/2023
Responsible Contact Person:	Leigh Tucker
Finding Number:	2021-003
Planned Corrective Action:	HHS will provide training and share information between program staff to help Foster Care and Adoption Assistance implement the same policies and procedures that the other HHS programs implemented in order to adhere to the RMS timeframes.
Anticipated Completion Date:	12/31/22
Responsible Contact Person:	Kathy Stark
Finding Number:	2021-004
Planned Corrective Action:	The ADAMHS Board will review 2 CFR 200.331 and then conduct a thorough review of its subgrant agreements to ensure that all new agreements are updated to meet the requirements of Uniform Guidance. For existing agreements, the ADAMHS Board will send contract modification notices to identify all the missing information for existing subrecipients.
Anticipated Completion Date:	09/30/22
Responsible Contact Person:	Felicia Harrison

Finding Number: 2021-005
Planned Corrective Action: The Department of Development will implement policies and procedures to ensure FFATA reporting processes are documented and followed to ensure compliance. The Department of Development will also go back and update past subrecipient data in FSRs.
Anticipated Completion Date: 09/30/22
Responsible Contact Person: Laura Simms



Cuyahoga County
Together We Thrive

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Cuyahoga County, Ohio

For the Year Ended December 31, 2021



Healthy Urban Tree Canopy Grant Program, Central Neighborhood, Cleveland, November 12, 2021

Cuyahoga County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2021



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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For the Year Ended December 31, 2021
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August 1, 2022

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 County Annual Comprehensive Financial Report for the year ended December 31, 2021. 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 and 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 Annual Comprehensive 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 independent public accounting firm Clark, Schaefer, Hackett & Company rendered an opinion on the County's financial statements as of December 31, 2021, and the Independent Auditors' 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 Annual Comprehensive Financial Report is the unmodified "clean" opinion on the County's financial statements for the year ended December 31, 2021 issued by the independent auditors, Clark, Schaefer, Hackett & Company. *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 National 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 the 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. The 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 Guardians, 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 2020 census, the County's population was 1,227,883 and the estimated population for 2021 is 1,249,387.

The financial statements contained within this Annual Comprehensive 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 2021 budget.

Like most areas of the United States, Cuyahoga County continued to experience the continued impact of COVID-19 on the economy, public health, and local businesses. In March 2021, the federal government signed into law the American Rescue Plan Act (ARPA) to provide additional relief to help address the negative economic impact of the COVID-19 pandemic. As part of this package, approximately \$240 million in funding is being provided to Cuyahoga County. In 2021, the first half payment of the American Rescue Plan Act

(ARPA) funding was received (\$120 million). The second half of the payment will be received in 2022. Cuyahoga County used ARPA funds to continue our recovery and to continue to bring transformative change to the County by helping to keep families in their homes, keep businesses afloat, and protect our essential workers and first responders as we emerge from the pandemic

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 2021, downtown Cleveland had 9,569 market rate rental units and residential occupancy had reached the highest level since before the pandemic. Residential rents averaged \$1.72 per square foot per month. In 2021, 285 rental units were added and an additional 639 rental units and 15 for-sale units are underway. The for-sale downtown Cleveland residential market continues to grow, with 90 new condo/townhome sales in 2021 at an average price of \$259,709, this was the highest number of units sold since 2015. The population of Downtown Cleveland more than doubled from 2000 through 2020. 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. The continued, on-going demand for downtown living is expected to push the Downtown Cleveland's population pass the 20,000 threshold. In terms of downtown Cleveland office space, more than 106,000 total downtown employees supported an 84.7 percent occupancy rate for Class A office space with an average asking lease rate of \$25.49 per square foot per year.

The County is corporate headquarters to twelve corporations with annual revenues of more than one billion dollars in 2021. These corporations include Progressive, The Sherwin Williams Company, Parker-Hannifin Corporation, KeyCorp, TravelCenters of America, Cleveland-Cliffs, TransDigm Group, Medical Mutual of Ohio, Applied Industrial Technologies, Hyster-Yale Materials Handling, Lincoln Electric Holdings, and Nordson.

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.

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.

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 17-member Citizen's Advisory Council and the 5-member Equity Commission work to look at both external, community-wide factors and internal practices that may contribute to current inequities and provide recommendations to create a more equitable County. The County continues to actively work to reduce the racial disparities in healthcare, access to healthy food and water, and general quality of life.

In 2021, the County created a Department of Equity and Inclusion to monitor contracts to help ensure diverse participation and to recruit minority and women-owned business to participate in request for proposals and bids. There were 439 businesses certified as Cuyahoga County SBE/MBE/WBEs at the end of 2021.

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 21st 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.

Cuyahoga County established the first County Division of Public Utilities in 2021. This Division will allow for the development and implementation of electric micro-grids, which will provide the most reliable power in the nation.

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. In 2021, the County partnered with more than 16 organizations to bring awareness to the barriers of the reentry community during the 2021 Virtual Reentry Awareness Week.

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 507 cases of drug exposed babies in 2021 which was a decrease from 578 in 2020. 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.

There were 2,529 children and teens in temporary or permanent custody of the County on December 31, 2021. To make matters even more challenging, there has been a decline in foster homes and in-network foster homes. In spite of this challenge, the County finalized 143 adoptions, giving children "forever homes".

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.

- While 2021 remained a year full of challenges due to COVID-19, the County remained hard at work proactively keeping residents safe and healthy while also providing them with financial support 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. In March 2021, the American Rescue Plan Act (ARPA) was signed into law. Cuyahoga County will receive approximately \$240 million in direct aid. The funding will allow the County to maintain quality services, mitigate the continuing effects of COVID-19, and create transformative and lasting initiatives to launch Cuyahoga County towards a more vibrant and prosperous region where everyone thrives. The ARPA funding is being used for general government operations under the revenue loss expenditure category in order to free up other County funds for several major initiatives including :
 - Brownfield remediation
 - Greater Cleveland Foodbank capital improvement project
 - COVID-19 testing, contact tracing and vaccine distribution
 - Broadband program to provide affordable, high-speed, in-home internet to underserved communities
 - Homeless shelter improvements to include acquisition or rehabilitation of homeless shelters to support prevention of congregate living
- 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, the County Executive 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 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 opened the Cuyahoga County Diversion Center, the first-of-its-kind facility in Ohio, which operates in partnership with law enforcement to help individuals involved in a low-level offense who exhibit signs and symptoms of mental illness and/or addiction receive the help, care, and linkage to community resources they need in a treatment environment rather than going to the County jail.
 - Cuyahoga County created a Division of Public Utilities to develop and implement electric micro-grids, which will help deploy more zero-emissions energy sources, make use of waste heat, reduce energy lost through transmission lines, help manage power supply and demand, and improve grid resilience to extreme weather.
 - 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 2021, Public Works contributed \$15.6 million to newly under construction bridge and road projects, contributed \$7 million to six ongoing road projects, contributed approximately \$5 million to 23 communities as part of the County's 50/50 municipal programs, and awarded approximately \$2.5 million to 47 municipalities as part of the County Road Maintenance Reimbursement Program.
 - Cuyahoga County funded 16 municipal programs that resulted in over 4,000 trees being planted throughout the County through the Healthy Urban Tree Canopy Program. The County participated in 40 residential solar installations and constructed 9 local government roof array systems through the Solar Co-Op Program.
 - In 2021, Moody's Corporation reaffirmed Cuyahoga County's bond rating at Aa2, a definitive recognition of strong financial management and best practice financial policies.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association (GFOA) awarded the County the Certificate of Achievement for Excellence in Financial Reporting for its Annual Comprehensive Financial Report for the fiscal year ended December 31, 2020. 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 Annual Comprehensive 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 Annual Comprehensive 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, 2020 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 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 blue ink that reads "Michael W. Chambers CPA". The signature is fluid and cursive, with the letters "M", "W", and "C" being particularly prominent.

Michael W. Chambers, CPA
Cuyahoga County Fiscal Officer

Cuyahoga County, Ohio

*Principal Officials
December 31, 2021*

Elected Officials

County Council

President, District 8.....	Pernel Jones, Jr.
Vice-President, District 10.....	Cheryl L. Stephens
District 1	Nan Baker
District 2	Dale Miller
District 3	Martin J. Sweeney
District 4	Scott Tuma
District 5	Michael J. Gallagher
District 6	Jack Schron
District 7	Yvonne M. Conwell
District 9	Meredith M. Turner
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 Mary J. Boyle, Administrative
Judge Frank D. Celebrezze	Judge Lisa Forbes
Judge Eileen A. Gallagher	Judge Eileen T. Gallagher
Judge Sean C. Gallagher	Judge Emanuella Groves
Judge Kathleen A. Keough	Judge Mary Eileen Kilbane
Judge Anita Laster Mays	Judge Michelle J. Sheehan
Judge Cornelius O'Sullivan	
Court of Common Pleas.....	Judge Brendan J. Sheehan, Administrative and Presiding
Judge Dick Ambrose	Judge Richard Bell
Judge Deena R. Calabrese	Judge Kenneth Callahan
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 Timothy P. McCormick	Judge William T. McGinty
Judge Sherrie Miday	Judge John P. O'Donnell
Judge John J. Russo	Judge Michael J. Russo
Judge Nancy M. Russo	Judge Shirley Strickland Saffold
Judge Andrew J. Santoli	Judge Michael Shaughnessy
Judge John D. Sutula	Judge Kathleen Sutula
Judge Joan Synenberg	Judge Deborah M. Turner
Judge William Vodrey	

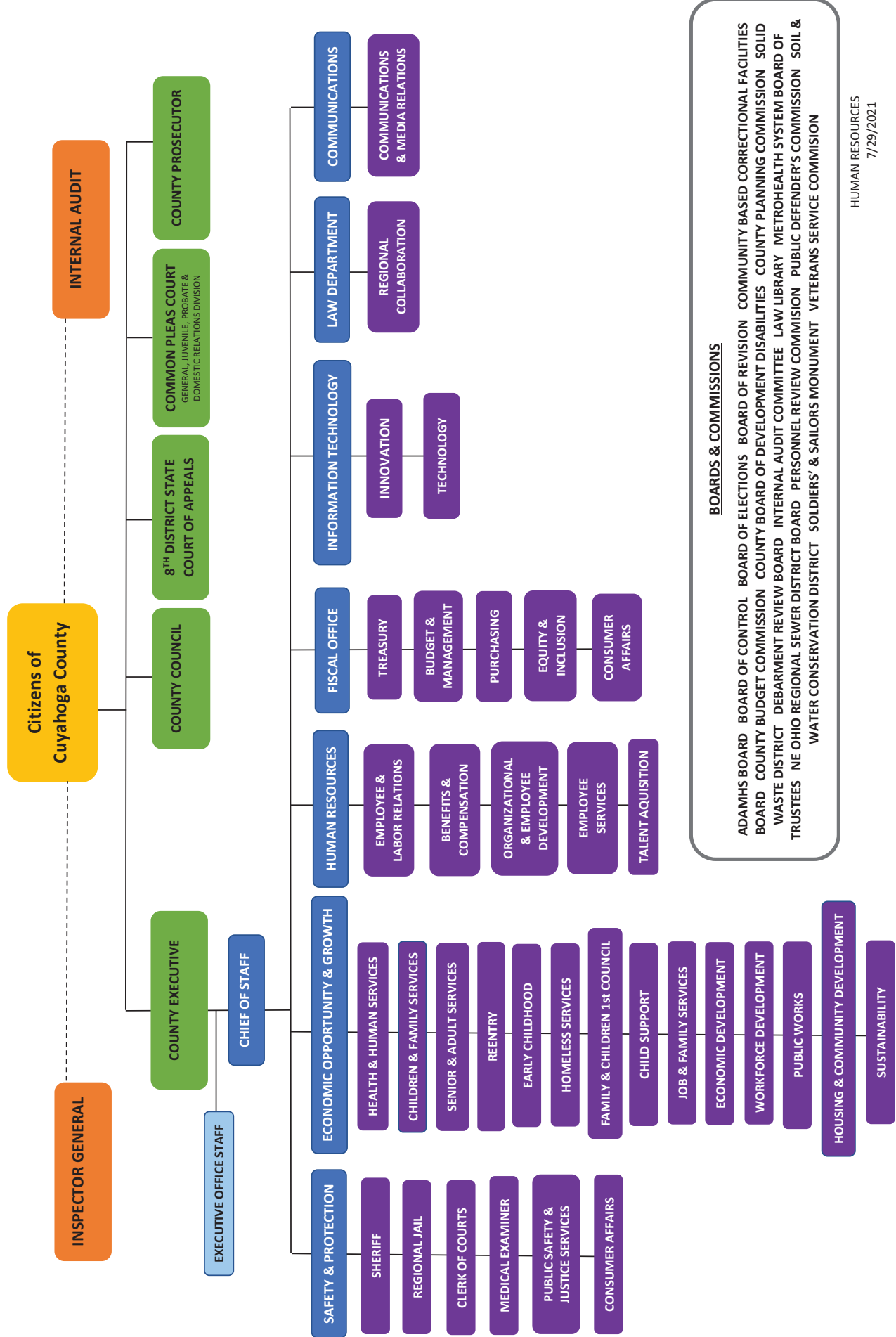
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Cuyahoga County, Ohio
Principal Officials (continued)
December 31, 2021

Domestic Relations	Judge Leslie Ann Celebrezze, Administrative Judge
Judge Francine B. Goldberg	Judge Tonya R. Jones
Judge Diane M. Palos	Judge Colleen Ann Reali
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	Paul Herdeg
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	Christopher P. Viland



BOARDS & COMMISSIONS

ADAMHS BOARD 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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO

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Financial Section

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based on our audit and the report of the 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 the County, as of December 31, 2021, 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 for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the discretely presented component unit, MetroHealth System, which represents 92.5 percent, 93.3 percent, and 98.6 percent, respectively of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2021, and the respective changes in financial position for the year then ended. 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 MetroHealth System, is based solely on the report of other auditors.

Basis for Opinions

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

Correction of Error

As described in Note 3 to the financial statements, loans receivable was understated in Other Governmental Funds, loans payable was understated in the Sanitary Engineer Fund, special assessments receivable was overstated in the Sanitary Engineer Fund, and special assessments

receivable was understated in the Custodial Funds as of December 31, 2020. Our opinions are not modified with respect to these matters.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and schedules of net pension and other post-employment benefit liabilities/assets and pension and other post-employment benefit contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information 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 by us and other auditors. In our opinion, based on our audit and the report of the other auditors, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 1, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
August 1, 2022

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2021
(Unaudited)

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, 2021. 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 2021 are as follows:

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2021 by approximately \$1.14 billion (net position). Of the approximately \$1.14 billion of net position, governmental activities accounted for approximately \$1.00 billion of net position and business-type activities accounted for approximately \$140 million of net position.
- The County's overall net position increased from the prior year primarily due to lower pension and OPEB expenses.
- As of the end of 2021, the County's governmental funds reported a combined ending balance of \$1.40 billion.
- 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. In 2019 and 2020, the County received an additional \$117.5 million (net of court costs and litigation fees) in settlement monies from various pharmaceutical companies. In 2021, the County received an additional \$6.3 million in settlement monies. The additional settlement will be used to continue to fund the Opioid Crisis Mitigation Plan and diversion programs
- In 2021, Cuyahoga County received \$120 million which represented the first half payment of American Rescue Plan Act (ARPA) funding.

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, 2021
(Unaudited)

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 2021?” 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, judicial, 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 2021 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 2021, 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
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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 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
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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 2021 compared to 2020:

(Table 1)
Net Position
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2021	Restated 2020	2021	Restated 2020	2021	2020
Assets						
Current and Other Assets	\$2,156,712	\$1,905,092	\$67,517	\$63,673	\$2,224,229	\$1,968,765
Noncurrent Assets:						
Net Pension Asset	8,099	6,140	169	128	8,268	6,268
Net OPEB Asset	48,177	392	995	0	49,172	392
Capital Assets, Net	1,186,732	1,219,534	99,825	99,411	1,286,557	1,318,945
<i>Total Assets</i>	<u>3,399,720</u>	<u>3,131,158</u>	<u>168,506</u>	<u>163,212</u>	<u>3,568,226</u>	<u>3,294,370</u>
Deferred Outflows of Resources						
Pension	59,088	88,050	1,212	1,819	60,300	89,869
OPEB	23,993	62,574	499	1,303	24,492	63,877
Asset Retirement Obligation	17	22	13	15	30	37
Deferred Amount on Refunding	4,012	4,596	0	0	4,012	4,596
<i>Total Deferred Outflows of Resources</i>	<u>87,110</u>	<u>155,242</u>	<u>1,724</u>	<u>3,137</u>	<u>88,834</u>	<u>158,379</u>
Liabilities						
Current Liabilities	99,598	131,608	1,085	1,717	100,683	133,325
Long-term Liabilities						
Due within one Year	102,322	96,351	1,132	951	103,454	97,302
Due in More than one Year						
Net Pension Liability	405,355	563,257	8,394	11,622	413,749	574,879
Net OPEB Liability	0	384,806	0	8,017	0	392,823
Other Amounts	1,110,563	1,205,072	12,365	13,646	1,122,928	1,218,718
<i>Total Liabilities</i>	<u>1,717,838</u>	<u>2,381,094</u>	<u>22,976</u>	<u>35,953</u>	<u>1,740,814</u>	<u>2,417,047</u>
Deferred Inflows of Resources						
Pension	196,082	126,585	3,999	2,588	200,081	129,173
OPEB	156,219	57,608	3,243	1,187	159,462	58,795
Property Taxes	405,506	397,174	0	0	405,506	397,174
Deferred Gain on Refunding	10,165	11,209	0	0	10,165	11,209
<i>Total Deferred Inflows of Resources</i>	<u>767,972</u>	<u>592,576</u>	<u>7,242</u>	<u>3,775</u>	<u>775,214</u>	<u>596,351</u>
Net Position						
Net Investment in Capital Assets	490,604	482,256	86,993	85,604	577,597	567,860
Restricted	842,467	746,682	0	0	842,467	746,682
Unrestricted (Deficit)	(332,051)	(916,208)	53,019	41,017	(279,032)	(875,191)
<i>Total Net Position</i>	<u>\$1,001,020</u>	<u>\$312,730</u>	<u>\$140,012</u>	<u>\$126,621</u>	<u>\$1,141,032</u>	<u>\$439,351</u>

The net pension liability (NPL) is one of the larger liabilities reported by the County at December 31, 2021. 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

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is a present obligation of the government, part of a bargained-for benefit to the employee, and should 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 American Rescue Plan Act (ARPA) funding and the Emergency Rental Assistance Program funds received 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. The property taxes receivable 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 governmental activities as a result of depreciation outpacing current year additions. Capital assets increased in business-type activities due to the purchase of vehicles and ongoing construction projects. Current liabilities in governmental activities decreased from prior year primarily due to lower accounts payable and unearned revenue 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 2021 and 2020:

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

	Governmental Activities		Business-Type Activities		Total	
	2021	Restated 2020	2021	Restated 2020	2021	2020
Program Revenues						
Charges for Services and Operating Assessments	\$160,404	\$149,105	\$34,253	\$38,615	\$194,657	\$187,720
Operating Grants and Contributions	633,741	516,484	295	277	634,036	516,761
Capital Grants, Contributions and Interest	19,056	39,670	4,842	22	23,898	39,692
<i>Total Program Revenues</i>	<u>\$813,201</u>	<u>\$705,259</u>	<u>\$39,390</u>	<u>\$38,914</u>	<u>\$852,591</u>	<u>\$744,173</u>

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

	Governmental Activities		Business-Type Activities		Total	
	2021	Restated 2020	2021	Restated 2020	2021	2020
General Revenues						
Property Taxes	\$422,627	\$358,773	\$0	\$0	\$422,627	\$358,773
Sales Taxes	311,336	263,394	1,504	1,534	312,840	264,928
Hotel/Lodging Taxes	33,112	18,428	0	0	33,112	18,428
Excise Tax	24,377	14,465	0	0	24,377	14,465
Payments in Lieu of Taxes	2,236	937	0	0	2,236	937
Grants and Entitlements	67,806	52,379	0	0	67,806	52,379
Gain on Sale of Capital Assets	109	2,716	0	0	109	2,716
Interest	(5,012)	25,320	0	0	(5,012)	25,320
Other	52,317	24,366	120	81	52,437	24,447
<i>Total General Revenues</i>	<u>908,908</u>	<u>760,778</u>	<u>1,624</u>	<u>1,615</u>	<u>910,532</u>	<u>762,393</u>
<i>Total Revenues</i>	<u>1,722,109</u>	<u>1,466,037</u>	<u>41,014</u>	<u>40,529</u>	<u>1,763,123</u>	<u>1,506,566</u>
Program Expenses						
General Government:						
Legislative and Executive						
Primary Government	136,553	160,409	0	0	136,553	160,409
External Portion	2,818	3,399	0	0	2,818	3,399
Judicial	240,756	461,146	0	0	240,756	461,146
Public Works	46,647	78,293	0	0	46,647	78,293
Health and Safety						
Primary Government	128,255	147,503	0	0	128,255	147,503
Intergovernmental	4,268	19,894	0	0	4,268	19,894
Social Services	354,552	472,549	0	0	354,552	472,549
Community Development	80,558	66,933	0	0	80,558	66,933
Interest and Fiscal Charges	42,030	47,953	0	0	42,030	47,953
Sanitary Engineer	0	0	16,921	26,315	16,921	26,315
County Airport	0	0	4,114	3,672	4,114	3,672
County Parking Garage	0	0	3,386	3,333	3,386	3,333
Cuyahoga County Information Systems	0	0	584	569	584	569
<i>Total Program Expenses</i>	<u>1,036,437</u>	<u>1,458,079</u>	<u>25,005</u>	<u>33,889</u>	<u>1,061,442</u>	<u>1,491,968</u>
<i>Increase (Decrease) in Net Position before Special Items and Transfers</i>	<u>685,672</u>	<u>7,958</u>	<u>16,009</u>	<u>6,640</u>	<u>701,681</u>	<u>14,598</u>
Special Item	0	15,814	0	0	0	15,814
Transfers	2,618	2,629	(2,618)	(2,629)	0	0
<i>Change in Net Position</i>	<u>688,290</u>	<u>26,401</u>	<u>13,391</u>	<u>4,011</u>	<u>701,681</u>	<u>30,412</u>
Net Position						
Beginning of Year - Restated	<u>312,730</u>	<u>286,329</u>	<u>126,621</u>	<u>122,610</u>	<u>439,351</u>	<u>408,939</u>
Net Position End of Year	<u>\$1,001,020</u>	<u>\$312,730</u>	<u>\$140,012</u>	<u>\$126,621</u>	<u>\$1,141,032</u>	<u>\$439,351</u>

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

- Received and appropriated \$120 million in federal American Rescue Plan Act funding on a cash basis for programs and initiatives supporting the community during the continued recovery from the COVID-19 pandemic.
- Received and appropriated \$25.5 million in additional federal CARES act funding for the Emergency Rental Assistance program.
- In 2021, the County received \$6.3 million in opioid settlement monies. This funding is included in other revenue in 2021 and will be used to fund various diversion programs.
- Sales taxes increased from 2020 as a result of the continuing recovery from the COVID-19 pandemic.

Revenues and expenses in the business-type activities held fairly constant between 2020 and 2021. An item of note is as follows:

- The net pension and OPEB liabilities decreased by approximately \$11.2 million in 2021.

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 2021:

- In 2021, net patient revenue increased 13.4 percent driven by increased volumes in 2021, which recovered due to the deferral and decline of elective visits, procedures, and surgeries due to the COVID-19 pandemic in 2020.
- Discharges increased 3.0 percent, and emergency room visits increased 13.1 percent.
- In-person outpatient visits increased by 6.8 while virtual telehealth visits decreased 4.3 percent, resulting in an overall increase in total outpatient visits of 3.8 percent.
- Patient days decreased 0.7 percent and deliveries remained consistent with 2020 results.
- Total outpatient surgical volumes increased 8.9 percent.
- Case Mix Index increased 1.7 percent in 2021.

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.

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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 \$1.40 billion. Approximately \$290 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 \$91.6 million during 2021. The increase was primarily due to the American Rescue Plan Act funding received by the County. The American Rescue Plan Act funding will be used for general government operations under the revenue loss expenditure category in order to free up other County funds for several major initiatives.

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 more money was spent on social service programs than the prior year. Intergovernmental revenue increased as a result of increased funding for various health and human services programs. Expenditures increased slightly from prior year as a result of increased program spending partially offset by lower debt service cost. 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 a refund from the State of Ohio Department of Medicaid and Developmental Disabilities for previously unreimbursed cost for transportation and adult day services.

The children 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 due to having unearned revenue related to grant monies received before eligibility requirements have been met.

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 proprietary funds increased due to the decrease in the expenses related to pension and OPEB.

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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 2021, 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 \$381,712 less than certification primarily due to receiving less property taxes than estimated. The difference in property taxes was offset by an increase in sales taxes as the economy begins to recover from the effects of the COVID-19 pandemic. Actual expenditures were \$62,468,341 less than appropriations due to the County being able to use coronavirus relief funds.

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2021 values compared to 2020.

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

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$87,135	\$88,153	\$6,199	\$6,199	\$93,334	\$94,352
Construction in Progress	31,119	46,366	4,643	0	35,762	46,366
Land Improvements	2,187	2,733	38,322	40,873	40,509	43,606
Utility Plant	0	0	28,000	28,813	28,000	28,813
Buildings, Structures and Improvements	917,975	926,312	18,741	19,888	936,716	946,200
Furniture, Fixtures and Equipment	10,249	14,617	903	1,168	11,152	15,785
Intangible Asset - Software	31,462	25,443	0	0	31,462	25,443
Vehicles	3,244	3,347	3,017	2,470	6,261	5,817
Right to Use						
Community Center	603	755	0	0	603	755
Infrastructure	102,758	111,808	0	0	102,758	111,808
Total Capital Assets	\$1,186,732	\$1,219,534	\$99,825	\$99,411	\$1,286,557	\$1,318,945

Governmental activities total capital assets decreased \$32.8 million. Building, Structures, and Improvements decreased as a result of annual depreciation. Construction in progress was lower in 2021 due to the completion of improvements to the former Cleveland Police headquarters building and the Harvard maintenance facility. Infrastructure decreased as a result of no new additions in 2021 while depreciation remained steady.

Business-type activities capital assets increased due to the purchase of vehicles and additional work on the ongoing construction projects exceeding current year depreciation. Additional information on the County's capital assets can be found in Note 14 of this report.

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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	
	2021	2020	2021	2020	2021	2020
General Obligation Bonds	\$265,330	\$279,061	\$0	\$0	\$265,330	\$279,061
Revenue Bonds	452,186	496,276	0	0	452,186	496,276
Certificates of Participation	197,622	210,750	0	0	197,622	210,750
OPWC Loans	379	410	2,466	2,610	2,845	3,020
OWDA Loans	1,056	1,123	10,368	11,196	11,424	12,319
Asset Retirement Obligation	129	129	54	54	183	183
Capital Leases	260,967	279,008	0	0	260,967	279,008
Compensated Absences	35,215	34,667	609	738	35,824	35,405
Net Pension Liability						
OPERS	402,931	557,864	8,394	11,622	411,325	569,486
STRS	2,424	5,393	0	0	2,424	5,393
Net OPEB Liability						
OPERS	0	384,806	0	8,017	0	392,823
Total	\$1,618,239	\$2,249,487	\$21,891	\$34,237	\$1,640,130	\$2,283,724

The County's debt decreased overall primarily as a result of the decrease in the net pension/OPEB liabilities. 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.

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. 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-

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The County's overall legal debt margin was \$620 million at December 31, 2021. 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, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
Assets					
Equity in Pooled Cash and Cash Equivalents	\$1,075,219,404	\$53,717,725	\$1,128,937,129	\$612,980,000	\$3,760,613
Cash and Cash Equivalents:					
In Segregated Accounts	13,438,477	0	13,438,477	0	0
In Segregated Capital Accounts	0	0	0	0	13,009,725
With Fiscal Agents	48,502,601	1,179,625	49,682,226	0	0
Investments	0	0	0	622,661,000	0
Materials and Supplies Inventory	0	34,441	34,441	23,765,000	0
Accrued Interest Receivable	2,285,604	0	2,285,604	0	0
Accounts Receivable	7,445,275	119,319	7,564,594	142,761,000	909,262
Other Receivable	0	0	0	109,811,000	0
Internal Balances	19,738,100	(19,738,100)	0	0	0
Intergovernmental Receivable	167,219,819	0	167,219,819	0	0
Lease Receivable from Primary Government	0	0	0	0	180,220,543
Prepaid Items	2,017,735	0	2,017,735	18,060,000	133,254
Sales Taxes Receivable	81,137,046	383,319	81,520,365	0	0
Property Taxes Receivable	458,253,554	0	458,253,554	0	0
Special Assessments Receivable	0	31,819,642	31,819,642	0	0
Payments in Lieu of Taxes Receivable	147,309	0	147,309	0	0
Loans Receivable, Net	101,086,536	0	101,086,536	0	0
Loans Receivable from Component Unit	180,220,543	0	180,220,543	0	0
Net Pension Asset	8,099,404	168,736	8,268,140	16,855,000	0
Net OPEB Asset	48,177,052	995,360	49,172,412	68,093,000	0
Other Assets	0	0	0	26,744,000	0
Nondepreciable Capital Assets	118,253,688	10,841,735	129,095,423	645,694,000	1,028,338
Depreciable Capital Assets, Net	1,068,478,083	88,983,250	1,157,461,333	307,761,000	9,010,376
<i>Total Assets</i>	<u>3,399,720,230</u>	<u>168,505,052</u>	<u>3,568,225,282</u>	<u>2,595,185,000</u>	<u>208,072,111</u>
Deferred Outflows of Resources					
Pension	59,087,533	1,212,369	60,299,902	84,496,000	0
OPEB	23,993,483	499,035	24,492,518	40,941,000	0
Asset Retirement Obligation	17,200	13,199	30,399	0	0
Deferred Amount on Refunding	4,011,614	0	4,011,614	1,652,000	0
<i>Total Deferred Outflows of Resources</i>	<u>87,109,830</u>	<u>1,724,603</u>	<u>88,834,433</u>	<u>127,089,000</u>	<u>0</u>
Liabilities					
Accounts Payable	20,492,688	149,459	20,642,147	89,575,000	1,669,740
Accrued Wages	16,595,049	310,742	16,905,791	83,593,000	0
Contracts Payable	7,024,682	340,815	7,365,497	0	0
Other Liabilities	0	0	0	30,994,000	0
Intergovernmental Payable	14,566,138	147,953	14,714,091	15,713,000	0
Retainage Payable	2,110,801	0	2,110,801	0	0
Accrued Interest Payable	4,639,640	0	4,639,640	20,900,000	0
Claims Payable	12,950,697	0	12,950,697	0	0
Unearned Revenue	15,415,609	28,170	15,443,779	0	1,424,828
Employee Withholdings Payable	5,803,429	108,400	5,911,829	0	0
Long-Term Liabilities:					
Due Within One Year	102,321,513	1,131,367	103,452,880	77,192,000	28,040,805
Due In More Than One Year					
Net Pension Liability (See Note 18)	405,354,650	8,394,384	413,749,034	496,483,000	0
Other Amounts	1,110,563,074	12,365,096	1,122,928,170	1,159,212,000	154,053,488
<i>Total Liabilities</i>	<u>1,717,837,970</u>	<u>22,976,386</u>	<u>1,740,814,356</u>	<u>1,973,662,000</u>	<u>185,188,861</u>
Deferred Inflows of Resources					
Pension	196,081,838	3,999,128	200,080,966	219,912,000	0
OPEB	156,218,607	3,242,563	159,461,170	208,263,000	0
Property Taxes	405,506,585	0	405,506,585	0	0
Deferred Gain on Refunding	10,165,426	0	10,165,426	0	0
<i>Total Deferred Inflows of Resources</i>	<u>\$767,972,456</u>	<u>\$7,241,691</u>	<u>\$775,214,147</u>	<u>\$428,175,000</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
Statement of Net Position (continued)
 December 31, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	MetroHealth System (1)	Cuyahoga County Convention Facilities Development Corporation
Net Position					
Net Investment in Capital Assets	\$490,603,801	\$86,992,450	\$577,596,251	\$140,306,000	\$8,164,964
Restricted for:					
Capital Projects	46,807,600	0	46,807,600	0	0
Health and Human Services	74,619,678	0	74,619,678	0	0
Motor Vehicle	75,414,856	0	75,414,856	0	0
Developmental Disabilities	231,657,244	0	231,657,244	0	0
Community Development Programs	71,243,750	0	71,243,750	0	0
Children's Services	23,650,421	0	23,650,421	0	0
Alcohol and Drug Preventative Services	50,692,173	0	50,692,173	0	0
Opioid Healthcare Programs	103,984,079	0	103,984,079	0	0
Health and Safety Services	13,424,389	0	13,424,389	0	0
Convention Center Hotel Operations	7,487,321	0	7,487,321	0	0
Tax Assessment Operations	39,592,849	0	39,592,849	0	0
General Government	17,688,624	0	17,688,624	0	0
Judicial Services	53,646,785	0	53,646,785	0	0
Social Services	7,528,519	0	7,528,519	0	0
Infrastructure System Operations	1,009,624	0	1,009,624	0	0
Unclaimed Monies	18,918,586	0	18,918,586	0	0
Other Purposes	5,100,049	0	5,100,049	0	0
MetroHealth System					
Expendable	0	0	0	96,727,000	0
Nonexpendable	0	0	0	22,272,000	0
Unrestricted (Deficit)	(332,050,714)	53,019,128	(279,031,586)	61,132,000	14,718,286
Total Net Position	\$1,001,019,634	\$140,011,578	\$1,141,031,212	\$320,437,000	\$22,883,250

(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, 2021

	Program Revenues			
	Expenses	Charges for Services and Operating Assessments	Operating Grants and Contributions	Capital Grants, Contributions and Interest
Primary Government				
Governmental Activities:				
General Government:				
Legislative and Executive	\$136,552,939	\$40,469,048	\$73,689,725	\$959,693
Legislative and Executive - External Portion	2,818,484	2,835,250	0	0
Judicial	240,756,481	93,155,563	237,665,422	418,142
Public Works	46,646,925	2,556,604	37,926,128	8,194,170
Health and Safety - Primary Government	128,254,557	2,599,364	46,984,586	0
Health and Safety - Intergovernmental	4,268,079	0	0	0
Social Services	354,551,905	4,030,763	219,142,541	0
Community Development	80,558,238	14,757,110	18,332,929	9,483,832
Interest and Fiscal Charges	42,029,803	0	0	0
<i>Total Governmental Activities</i>	<u>1,036,437,411</u>	<u>160,403,702</u>	<u>633,741,331</u>	<u>19,055,837</u>
Business-Type Activities:				
Sanitary Engineer	16,921,394	27,978,865	89,745	0
County Airport	4,113,667	1,285,320	205,000	4,842,639
County Parking Garage	3,386,224	4,424,653	0	0
Cuyahoga County Information Systems	583,499	563,790	0	0
<i>Total Business-Type Activities</i>	<u>25,004,784</u>	<u>34,252,628</u>	<u>294,745</u>	<u>4,842,639</u>
<i>Total - Primary Government</i>	<u>\$1,061,442,195</u>	<u>\$194,656,330</u>	<u>\$634,036,076</u>	<u>\$23,898,476</u>
Component Units				
MetroHealth System (1)	\$1,043,104,000	\$1,199,409,000	\$54,609,000	\$1,432,000
Cuyahoga County Convention Facilities Development Corporation	21,609,966	7,682,707	239,074	0
<i>Total - Component Units</i>	<u>\$1,064,713,966</u>	<u>\$1,207,091,707</u>	<u>\$54,848,074</u>	<u>\$1,432,000</u>
General Revenues				
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>				
Transfers				
<i>Total General Revenues 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
(\$21,434,473)	\$0	(\$21,434,473)	\$0	\$0
16,766	0	16,766	0	0
90,482,646	0	90,482,646	0	0
2,029,977	0	2,029,977	0	0
(78,670,607)	0	(78,670,607)	0	0
(4,268,079)	0	(4,268,079)	0	0
(131,378,601)	0	(131,378,601)	0	0
(37,984,367)	0	(37,984,367)	0	0
(42,029,803)	0	(42,029,803)	0	0
(223,236,541)	0	(223,236,541)	0	0
0	11,147,216	11,147,216	0	0
0	2,219,292	2,219,292	0	0
0	1,038,429	1,038,429	0	0
0	(19,709)	(19,709)	0	0
0	14,385,228	14,385,228	0	0
(223,236,541)	14,385,228	(208,851,313)	0	0
0	0	0	212,346,000	0
0	0	0	0	(13,688,185)
0	0	0	212,346,000	(13,688,185)
29,376,552	0	29,376,552	0	0
12,656,064	0	12,656,064	0	0
227,354,478	0	227,354,478	0	0
50,675,974	0	50,675,974	0	0
102,563,619	0	102,563,619	0	0
300,487,605	0	300,487,605	0	0
10,848,289	0	10,848,289	0	0
0	1,504,005	1,504,005	0	0
33,112,176	0	33,112,176	0	0
24,377,462	0	24,377,462	0	0
2,236,324	0	2,236,324	0	0
67,805,886	0	67,805,886	0	0
108,836	0	108,836	0	0
(5,011,738)	0	(5,011,738)	44,604,000	9,487,829
52,317,090	119,716	52,436,806	329,594,000	5,001,060
908,908,617	1,623,721	910,532,338	374,198,000	14,488,889
2,617,882	(2,617,882)	0	0	0
911,526,499	(994,161)	910,532,338	374,198,000	14,488,889
688,289,958	13,391,067	701,681,025	586,544,000	800,704
312,729,676	126,620,511	439,350,187	(266,107,000)	22,082,546
<u>\$1,001,019,634</u>	<u>\$140,011,578</u>	<u>\$1,141,031,212</u>	<u>\$320,437,000</u>	<u>\$22,883,250</u>

Cuyahoga County, Ohio

Balance Sheet

Governmental Funds

December 31, 2021

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Assets				
Equity in Pooled Cash and Cash Equivalents	\$189,964,161	\$11,969,179	\$42,401,211	\$216,727,773
Cash and Cash Equivalents				
In Segregated Accounts	7,383,134	135,658	0	53,716
Accrued Interest Receivable	2,038,331	0	0	0
Accounts Receivable	4,456,114	89,873	0	361,296
Interfund Receivable	120,151,842	0	0	0
Intergovernmental Receivable	113,599,074	16,957,340	2,134,941	7,368,955
Sales Taxes Receivable	77,504,230	0	0	0
Property Taxes Receivable	34,525,730	115,366,243	76,649,464	111,401,152
Payments in Lieu of Taxes Receivable	0	0	0	0
Loans Receivable, Net	0	0	0	0
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents	18,918,586	0	0	0
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0
Total Assets	\$568,541,202	\$144,518,293	\$121,185,616	\$335,912,892
Liabilities				
Accounts Payable	\$4,815,221	\$4,283,930	\$48,777	\$621,521
Accrued Wages	8,848,570	3,501,512	352,463	1,287,332
Contracts Payable	0	0	0	0
Retainage Payable	0	0	0	0
Intergovernmental Payable	3,851,035	2,624,358	72,280	800,214
Interfund Payable	438,872	642,261	0	0
Employee Withholdings Payable	3,101,111	1,221,484	122,955	449,079
Unearned Revenue	7,400	0	0	0
Total Liabilities	21,062,209	12,273,545	596,475	3,158,146
Deferred Inflows of Resources				
Property Taxes	30,905,053	101,942,817	67,730,924	98,437,243
Unavailable Revenue	135,334,108	27,981,015	11,053,481	18,495,420
Total Deferred Inflows of Resources	166,239,161	129,923,832	78,784,405	116,932,663
Fund Balances				
Nonspendable	36,583,586	0	0	0
Restricted	0	2,320,916	41,804,736	215,822,083
Committed	6,686	0	0	0
Assigned	54,320,522	0	0	0
Unassigned	290,329,038	0	0	0
Total Fund Balances	381,239,832	2,320,916	41,804,736	215,822,083
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$568,541,202	\$144,518,293	\$121,185,616	\$335,912,892

See accompanying notes to the basic financial statements

Children Services	Coronavirus Relief	Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$15,474,465	\$114,385,299	\$0	\$420,695,858	\$1,011,617,946
0	0	0	5,865,969	13,438,477
0	0	0	247,273	2,285,604
0	0	0	2,537,992	7,445,275
0	0	0	0	120,151,842
4,823,844	0	0	19,517,181	164,401,335
0	0	0	3,632,816	81,137,046
46,178,014	0	0	74,132,951	458,253,554
0	0	0	147,309	147,309
0	0	180,220,543	101,086,536	281,307,079
0	0	0	0	18,918,586
0	0	0	48,502,601	48,502,601
<u>\$66,476,323</u>	<u>\$114,385,299</u>	<u>\$180,220,543</u>	<u>\$676,366,486</u>	<u>\$2,207,606,654</u>
\$1,797,328	\$76,875	\$0	\$6,837,722	\$18,481,374
0	0	0	1,592,672	15,582,549
0	0	0	7,024,682	7,024,682
0	0	0	2,110,801	2,110,801
223,598	32,250	0	3,402,352	11,006,087
0	98,867,965	0	971,087	100,920,185
0	0	0	555,595	5,450,224
0	15,408,209	0	0	15,415,609
<u>2,020,926</u>	<u>114,385,299</u>	<u>0</u>	<u>22,494,911</u>	<u>175,991,511</u>
40,804,976	0	0	65,685,572	405,506,585
6,659,248	0	0	21,857,163	221,380,435
<u>47,464,224</u>	<u>0</u>	<u>0</u>	<u>87,542,735</u>	<u>626,887,020</u>
0	0	0	0	36,583,586
16,991,173	0	180,220,543	566,328,840	1,023,488,291
0	0	0	0	6,686
0	0	0	0	54,320,522
0	0	0	0	290,329,038
<u>16,991,173</u>	<u>0</u>	<u>180,220,543</u>	<u>566,328,840</u>	<u>1,404,728,123</u>
<u>\$66,476,323</u>	<u>\$114,385,299</u>	<u>\$180,220,543</u>	<u>\$676,366,486</u>	<u>\$2,207,606,654</u>

Cuyahoga County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2021*

Total Governmental Fund Balances \$1,404,728,123

*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. 1,186,731,771

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	52,746,969	
Sales Taxes	30,054,838	
Hotel/Motel Taxes	2,243,655	
Intergovernmental	136,187,664	
Payments in Lieu of Taxes	147,309	
Total		221,380,435

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	(3,803,659)	
Internal Balances	1,107,734	
Capital Assets	(379,511)	
Net Pension Asset	(421,845)	
Deferred Outflows - Pension	(3,030,920)	
Net Pension Liability	20,985,958	
Deferred Inflows - Pension	9,997,818	
Deferred Outflows - OPEB	(1,247,590)	
Net OPEB Asset	(2,488,399)	
Deferred Inflows - OPEB	8,106,404	
Compensated Absences	1,311,777	
Total		30,137,767

In the statement of activities, interest is accrued on outstanding bonds and notes,
 whereas in governmental funds, an interest expenditure is reported when due. (4,639,640)

Deferred outflows of resources represent deferred charges on refundings,
 which are not reported in the governmental funds. 4,011,614

Deferred inflows of resources represent deferred gains on refundings,
 which are not reported in the governmental funds. (10,165,426)

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	8,099,404	
Net OPEB Asset	48,177,052	
Deferred Outflows - Pension	59,087,533	
Deferred Outflows - OPEB	23,993,483	
Deferred Inflows - Pension	(196,081,838)	
Deferred Inflows - OPEB	(156,218,607)	
Net Pension Liability	(405,354,650)	
Total		(618,297,623)

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

Unvoted General Obligation Bonds	(265,330,366)	
Certificates of Participation	(197,622,397)	
Revenue Bonds	(452,186,168)	
Loans Payable	(1,434,868)	
Capital Lease Payable	(260,966,852)	
Compensated Absences	(35,214,936)	
Deferred Outflow Asset Retirement	17,200	
Asset Retirement Obligation	(129,000)	
Total		(1,212,867,387)

Net Position of Governmental Activities \$1,001,019,634

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, 2021

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Revenues				
Property Taxes	\$29,128,107	\$98,978,007	\$52,389,865	\$102,981,896
Sales Tax	271,633,706	0	0	0
Hotel/Lodging Taxes	7,809,677	0	0	0
Excise Tax	0	0	0	0
Payments in Lieu of Taxes	170	0	1,537	599
Charges for Services	96,789,405	76,660	0	2,674,076
Licenses and Permits	107,853	0	0	0
Fines and Forfeitures	9,307,894	1,452	0	0
Intergovernmental	177,491,212	123,619,155	6,650,050	48,426,619
Interest	(5,072,998)	0	0	0
Rentals and Royalties	0	0	0	0
Contributions and Donations	0	2,857,488	0	127
Other	11,595,628	368,489	0	631,032
<i>Total Revenues</i>	<u>598,790,654</u>	<u>225,901,251</u>	<u>59,041,452</u>	<u>154,714,349</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	78,508,100	0	0	0
Judicial	304,022,686	0	120,542	0
Public Works	0	0	0	0
Health and Safety	0	0	32,472,000	0
Social Services	3,568,584	249,235,856	9,894,436	114,802,785
Community Development	18,478,232	0	0	0
Capital Outlay	0	0	0	0
Intergovernmental	0	0	0	0
Debt Service:				
Principal Retirement	1,514,536	2,173,983	0	0
Interest and Fiscal Charges	2,934,553	269,582	0	0
<i>Total Expenditures</i>	<u>409,026,691</u>	<u>251,679,421</u>	<u>42,486,978</u>	<u>114,802,785</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>189,763,963</u>	<u>(25,778,170)</u>	<u>16,554,474</u>	<u>39,911,564</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	0	0	0	98,267
Inception of Capital Lease	0	12,163,841	0	0
Transfers In	6,292,480	0	0	0
Transfers Out	(104,489,007)	0	(264,461)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(98,196,527)</u>	<u>12,163,841</u>	<u>(264,461)</u>	<u>98,267</u>
<i>Net Change in Fund Balances</i>	91,567,436	(13,614,329)	16,290,013	40,009,831
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>289,672,396</u>	<u>15,935,245</u>	<u>25,514,723</u>	<u>175,812,252</u>
<i>Fund Balances End of Year</i>	<u>\$381,239,832</u>	<u>\$2,320,916</u>	<u>\$41,804,736</u>	<u>\$215,822,083</u>

See accompanying notes to the basic financial statements

Children Services	Coronavirus Relief	Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$51,289,617	\$0	\$0	\$84,990,327	\$419,757,819
0	0	0	9,647,350	281,281,056
0	0	0	24,949,877	32,759,554
0	0	0	24,377,462	24,377,462
0	0	0	2,086,709	2,089,015
66,776	0	0	36,883,078	136,489,995
0	0	0	2,709,653	2,817,506
0	0	0	3,493,617	12,802,963
30,599,353	58,174,674	0	157,680,330	602,641,393
0	(476,828)	9,483,832	538,088	4,472,094
0	0	0	5,458,038	5,458,038
0	0	0	2,101,947	4,959,562
11,893	0	0	18,833,725	31,440,767
<u>81,967,639</u>	<u>57,697,846</u>	<u>9,483,832</u>	<u>373,750,201</u>	<u>1,561,347,224</u>
0	33,857,060	0	38,030,231	150,395,391
0	13,807,633	0	69,532,171	387,483,032
0	1,823,813	0	24,058,251	25,882,064
0	1,602,336	0	107,411,652	141,485,988
77,528,300	2,255,607	0	2,459,040	459,744,608
0	83,318	0	54,725,780	73,287,330
0	0	0	37,634,110	37,634,110
0	4,268,079	0	0	4,268,079
0	0	26,516,168	64,762,957	94,967,644
0	0	9,483,832	37,919,483	50,607,450
<u>77,528,300</u>	<u>57,697,846</u>	<u>36,000,000</u>	<u>436,533,675</u>	<u>1,425,755,696</u>
<u>4,439,339</u>	<u>0</u>	<u>(26,516,168)</u>	<u>(62,783,474)</u>	<u>135,591,528</u>
0	0	0	0	98,267
0	0	0	0	12,163,841
0	0	0	112,625,133	118,917,613
0	0	0	(15,746,263)	(120,499,731)
<u>0</u>	<u>0</u>	<u>0</u>	<u>96,878,870</u>	<u>10,679,990</u>
4,439,339	0	(26,516,168)	34,095,396	146,271,518
<u>12,551,834</u>	<u>0</u>	<u>206,736,711</u>	<u>532,233,444</u>	<u>1,258,456,605</u>
<u>\$16,991,173</u>	<u>\$0</u>	<u>\$180,220,543</u>	<u>\$566,328,840</u>	<u>\$1,404,728,123</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, 2021*

Net Change in Fund Balances - Total Governmental Funds		\$146,271,518
<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	19,595,655	
Depreciation/Amortization	<u>(50,698,155)</u>	
Total		(31,102,500)
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.		
		(1,699,647)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:		
Delinquent Property Taxes	2,868,868	
Sales Taxes	30,054,838	
Hotel/Lodging Taxes	352,622	
Intergovernmental	103,518,267	
Charges for Services	(50)	
Payments in Lieu of Taxes	<u>147,309</u>	
Total		136,941,854
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.		
		94,967,644
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	1,835,919	
Amortization of Premium	6,313,186	
Amortization of Discount	(30,337)	
Deferred Charge on Refunding Amortization	(584,455)	
Deferred Gain on Refunding Amortization	<u>1,043,334</u>	
Total		8,577,647
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.		
		(548,118)
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	57,785,764	
OPEB	<u>429,995</u>	
Total		58,215,759
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	3,617,014	
OPEB	<u>294,969,367</u>	
Total		298,586,381
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	8,608,059	
Change in Internal Balance	229,499	
Change in Capital Assets	(6,633)	
Contractually Required Contribution - Pension	(2,994,481)	
Contractually Required Contribution - OPEB	(22,396)	
Change in Net Pension Liability	(133,837)	
Change in Net OPEB Liability	(15,359,011)	
Change in Compensated Absences	<u>(73,639)</u>	
Total		(9,752,439)
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, such as inception of capital lease, in the governmental funds increase long-term liabilities in the statement of net position.		
		<u>(12,163,841)</u>
<i>Change in Net Position of Governmental Activities</i>		<u><u>\$688,289,958</u></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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$31,910,632	\$30,384,080	\$27,289,423	(\$3,094,657)
Sales Tax	281,386,661	289,463,675	291,311,035	1,847,360
Hotel/Lodging Taxes	442,827	6,865,451	6,868,358	2,907
Payments in Lieu of Taxes	164	170	170	0
Charges for Services	89,085,907	92,862,788	93,447,655	584,867
Licenses and Permits	104,155	107,144	107,828	684
Fines and Forfeitures	8,393,313	8,634,237	8,689,341	55,104
Intergovernmental	69,289,317	79,008,898	77,915,152	(1,093,746)
Interest	6,772,454	6,966,852	7,011,315	44,463
Other	9,819,821	10,456,912	11,728,218	1,271,306
<i>Total Revenues</i>	<u>497,205,251</u>	<u>524,750,207</u>	<u>524,368,495</u>	<u>(381,712)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	88,116,266	103,463,512	88,361,449	15,102,063
Judicial	336,878,354	344,553,380	307,474,545	37,078,835
Health and Safety	2,234,711	3,242,625	884,323	2,358,302
Social Services	7,707,823	7,707,823	3,625,297	4,082,526
Community Development	20,461,876	25,013,052	21,166,437	3,846,615
<i>Total Expenditures</i>	<u>455,399,030</u>	<u>483,980,392</u>	<u>421,512,051</u>	<u>62,468,341</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>41,806,221</u>	<u>40,769,815</u>	<u>102,856,444</u>	<u>62,086,629</u>
Other Financing Sources (Uses)				
Transfers In	6,078,108	6,252,576	6,292,480	39,904
Transfers Out	0	(27,436,347)	(104,489,007)	(77,052,660)
<i>Total Other Financing Sources (Uses)</i>	<u>6,078,108</u>	<u>(21,183,771)</u>	<u>(98,196,527)</u>	<u>(77,012,756)</u>
<i>Net Change in Fund Balance</i>	47,884,329	19,586,044	4,659,917	(14,926,127)
Fund Balance Beginning of Year	192,655,220	192,655,220	192,655,220	0
Prior Year Encumbrances Appropriated	11,419,423	11,419,423	11,419,423	0
<i>Fund Balance End of Year</i>	<u>\$251,958,972</u>	<u>\$223,660,687</u>	<u>\$208,734,560</u>	<u>(\$14,926,127)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$97,795,070	\$92,686,476	\$92,686,476	\$0
Charges for Services	80,213	76,023	76,023	0
Fines and Forfeitures	1,532	1,452	1,452	0
Intergovernmental	137,001,937	129,845,265	129,845,265	0
Contributions and Donations	3,057,944	2,898,204	2,898,204	0
Other	358,937	340,187	340,187	0
<i>Total Revenues</i>	238,295,633	225,847,607	225,847,607	0
Expenditures				
Current:				
Social Services	285,121,649	312,552,225	269,974,754	42,577,471
<i>Net Change in Fund Balance</i>	(46,826,016)	(86,704,618)	(44,127,147)	42,577,471
Fund Deficit Beginning of Year	(14,308,052)	(14,308,052)	(14,308,052)	0
Prior Year Encumbrances Appropriated	26,850,990	26,850,990	26,850,990	0
<i>Fund Balance (Deficit) End of Year</i>	(<u>\$34,283,078</u>)	(<u>\$74,161,680</u>)	(<u>\$31,584,209</u>)	<u>\$42,577,471</u>

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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$142,079,133	\$57,522,080	\$48,610,929	(\$8,911,151)
Payments in Lieu of Taxes	2,036	1,537	1,537	0
Intergovernmental	23,077,363	14,994,843	6,650,050	(8,344,793)
<i>Total Revenues</i>	<u>165,158,532</u>	<u>72,518,460</u>	<u>55,262,516</u>	<u>(17,255,944)</u>
Expenditures				
Current:				
General Government:				
Judicial	25,840,460	25,862,868	934,033	24,928,835
Health and Safety	0	32,472,000	32,472,000	0
Social Services	50,614,152	80,615,800	10,409,660	70,206,140
<i>Total Expenditures</i>	<u>76,454,612</u>	<u>138,950,668</u>	<u>43,815,693</u>	<u>95,134,975</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	88,703,920	(66,432,208)	11,446,823	77,879,031
Other Financing Sources (Uses)				
Transfers Out	0	(264,461)	(264,461)	0
<i>Net Change in Fund Balance</i>	88,703,920	(66,696,669)	11,182,362	77,879,031
Fund Balance Beginning of Year	20,370,626	20,370,626	20,370,626	0
Prior Year Encumbrances Appropriated	1,983,814	1,983,814	1,983,814	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$111,058,360</u>	<u>(\$44,342,229)</u>	<u>\$33,536,802</u>	<u>\$77,879,031</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$63,252,176	\$97,733,587	\$97,733,587	\$0
Payments in Lieu of Taxes	388	599	599	0
Charges for Services	1,560,024	2,410,458	2,410,458	0
Intergovernmental	35,342,309	54,608,882	49,104,314	(5,504,568)
Contributions and Donations	82	127	127	0
Other	371,081	533,354	533,354	0
<i>Total Revenues</i>	100,526,060	155,287,007	149,782,439	(5,504,568)
Expenditures				
Current:				
Social Services	135,972,352	174,560,944	119,724,849	54,836,095
<i>Excess of Revenues Over (Under) Expenditures</i>	(35,446,292)	(19,273,937)	30,057,590	49,331,527
Other Financing Sources (Uses)				
Sale of Capital Assets	37,697	98,267	98,267	0
Transfers In	29,123,539	45,000,000	0	(45,000,000)
<i>Total Other Financing Sources (Uses)</i>	29,161,236	45,098,267	98,267	(45,000,000)
<i>Net Change in Fund Balance</i>	(6,285,056)	25,824,330	30,155,857	4,331,527
Fund Balance Beginning of Year	166,561,679	166,561,679	166,561,679	0
Prior Year Encumbrances Appropriated	3,058,761	3,058,761	3,058,761	0
<i>Fund Balance End of Year</i>	\$163,335,384	\$195,444,770	\$199,776,297	\$4,331,527

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$58,413,479	\$49,681,588	\$49,681,588	\$0
Charges for Services	78,512	66,776	66,776	0
Intergovernmental	33,568,695	28,550,707	28,550,707	0
Other	13,984	11,893	11,893	0
<i>Total Revenues</i>	92,074,670	78,310,964	78,310,964	0
Expenditures				
Current:				
Social Services	93,796,533	102,284,572	97,066,495	5,218,077
<i>Net Change in Fund Balance</i>	(1,721,863)	(23,973,608)	(18,755,531)	5,218,077
Fund Balance Beginning of Year	5,728,692	5,728,692	5,728,692	0
Prior Year Encumbrances Appropriated	7,224,791	7,224,791	7,224,791	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$11,231,620</u>	<u>(\$11,020,125)</u>	<u>(\$5,802,048)</u>	<u>\$5,218,077</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$135,111,607	\$135,111,607	\$135,111,607	\$0
Interest	12,983	12,983	12,983	0
<i>Total Revenues</i>	<u>135,124,590</u>	<u>135,124,590</u>	<u>135,124,590</u>	<u>0</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	40,902,272	40,902,272	34,791,289	6,110,983
Judicial	4,530,281	4,530,281	14,468,378	(9,938,097)
Public Works	538,608	538,608	1,823,813	(1,285,205)
Health and Safety	23,054,893	23,054,893	15,192,079	7,862,814
Social Services	724,179	724,179	5,667,559	(4,943,380)
Community Development	107,750	107,750	83,318	24,432
Intergovernmental	5,320,511	5,320,511	6,272,760	(952,249)
<i>Total Expenditures</i>	<u>75,178,494</u>	<u>75,178,494</u>	<u>78,299,196</u>	<u>(3,120,702)</u>
<i>Net Change in Fund Balance</i>	59,946,096	59,946,096	56,825,394	(3,120,702)
Fund Balance Beginning of Year	10,986,571	10,986,571	10,986,571	0
Prior Year Encumbrances Appropriated	27,858,261	27,858,261	27,858,261	0
<i>Fund Balance End of Year</i>	<u>\$98,790,928</u>	<u>\$98,790,928</u>	<u>\$95,670,226</u>	<u>(\$3,120,702)</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2021

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$43,612,003	\$10,105,722	\$53,717,725	\$44,682,872
Cash and Cash Equivalents				
with Fiscal Agents	0	1,179,625	1,179,625	0
Materials and Supplies Inventory	0	34,441	34,441	0
Intergovernmental Receivable	0	0	0	2,818,484
Accounts Receivable	12,246	107,073	119,319	0
Sales Taxes Receivable	0	383,319	383,319	0
Special Assessments Receivable	31,819,642	0	31,819,642	0
Prepaid Items	0	0	0	2,017,735
Interfund Receivable	0	0	0	1,315,347
<i>Total Current Assets</i>	<u>75,443,891</u>	<u>11,810,180</u>	<u>87,254,071</u>	<u>50,834,438</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	30,532	10,811,203	10,841,735	0
Depreciable Capital Assets, Net	31,704,579	57,278,671	88,983,250	379,511
Net Pension Asset	168,736	0	168,736	421,845
Net OPEB Asset	995,360	0	995,360	2,488,399
<i>Total Noncurrent Assets</i>	<u>32,899,207</u>	<u>68,089,874</u>	<u>100,989,081</u>	<u>3,289,755</u>
<i>Total Assets</i>	<u>108,343,098</u>	<u>79,900,054</u>	<u>188,243,152</u>	<u>54,124,193</u>
Deferred Outflows of Resources				
Pension	1,212,369	0	1,212,369	3,030,920
OPEB	499,035	0	499,035	1,247,590
Asset Retirement Obligation	0	13,199	13,199	0
<i>Total Deferred Outflows of Resources</i>	<u>1,711,404</u>	<u>13,199</u>	<u>1,724,603</u>	<u>4,278,510</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	0	149,459	149,459	2,011,314
Accrued Wages	287,272	23,470	310,742	1,012,500
Contracts Payable	338,847	1,968	340,815	0
Intergovernmental Payable	136,526	11,427	147,953	3,560,051
Interfund Payable	72,207	18,558,159	18,630,366	1,916,638
Employee Withholdings Payable	100,213	8,187	108,400	353,205
Unearned Revenue	28,170	0	28,170	0
Compensated Absences Payable	126,701	8,991	135,692	103,751
OWDA Loans Payable	851,451	0	851,451	0
OPWC Loans Payable	144,224	0	144,224	0
Claims Payable	0	0	0	12,950,697
<i>Total Current Liabilities</i>	<u>\$2,085,611</u>	<u>\$18,761,661</u>	<u>\$20,847,272</u>	<u>\$21,908,156</u>

(continued)

Cuyahoga County, Ohio
Statement of Fund Net Position (continued)
Proprietary Funds
December 31, 2021

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	\$415,293	\$57,779	\$473,072	\$1,208,026
Asset Retirement Obligation Payable	0	53,625	53,625	0
OWDA Loans Payable	9,516,778	0	9,516,778	0
OPWC Loans Payable	2,321,621	0	2,321,621	0
Net Pension Liability	8,394,384	0	8,394,384	20,985,958
<i>Total Long-Term Liabilities</i>	<u>20,648,076</u>	<u>111,404</u>	<u>20,759,480</u>	<u>22,193,984</u>
<i>Total Liabilities</i>	<u>22,733,687</u>	<u>18,873,065</u>	<u>41,606,752</u>	<u>44,102,140</u>
Deferred Inflows of Resources				
Pension	3,999,128	0	3,999,128	9,997,818
OPEB	3,242,563	0	3,242,563	8,106,404
<i>Total Deferred Inflows of Resources</i>	<u>7,241,691</u>	<u>0</u>	<u>7,241,691</u>	<u>18,104,222</u>
Net Position				
Net Investment in Capital Assets	18,902,576	68,089,874	86,992,450	379,511
Unrestricted (Deficit)	61,176,548	(7,049,686)	54,126,862	(4,183,170)
<i>Total Net Position</i>	<u>\$80,079,124</u>	<u>\$61,040,188</u>	141,119,312	<u>(\$3,803,659)</u>
Net position reported for business-type activities in the statement of net position are different because they include accumulated underpayments to the internal service funds:			<u>(1,107,734)</u>	
Net position of business-type activities			<u>\$140,011,578</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, 2021*

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Operating Revenues				
Charges for Services	\$27,978,865	\$6,273,763	\$34,252,628	\$142,770,584
Other	45,746	73,970	119,716	20,876,323
<i>Total Operating Revenues</i>	<u>28,024,611</u>	<u>6,347,733</u>	<u>34,372,344</u>	<u>163,646,907</u>
Operating Expenses				
Personal Services	4,770,458	1,020,358	5,790,816	17,364,352
Materials and Supplies	3,468,544	195,865	3,664,409	5,513,096
Contractual Services	5,298,089	898,325	6,196,414	28,757,594
Claims	0	0	0	106,102,043
Depreciation	1,864,431	3,763,391	5,627,822	111,573
Other	929,026	1,583,690	2,512,716	1,403,557
<i>Total Operating Expenses</i>	<u>16,330,548</u>	<u>7,461,629</u>	<u>23,792,177</u>	<u>159,252,215</u>
<i>Operating Income (Loss)</i>	<u>11,694,063</u>	<u>(1,113,896)</u>	<u>10,580,167</u>	<u>4,394,692</u>
Non-Operating Revenues (Expenses)				
Sales Taxes	0	1,504,005	1,504,005	0
Intergovernmental	89,745	205,000	294,745	0
Interest and Fiscal Charges	(318,896)	(664,212)	(983,108)	0
Gain on Sale of Capital Assets	0	0	0	13,367
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(229,151)</u>	<u>1,044,793</u>	<u>815,642</u>	<u>13,367</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	11,464,912	(69,103)	11,395,809	4,408,059
Capital Contributions	0	4,842,639	4,842,639	0
Transfers In	0	225,465	225,465	4,200,000
Transfers Out	(1,307,097)	(1,536,250)	(2,843,347)	0
<i>Change in Net Position</i>	10,157,815	3,462,751	13,620,566	8,608,059
<i>Net Position Beginning of Year - Restated (See Note 3)</i>	<u>69,921,309</u>	<u>57,577,437</u>		<u>(12,411,718)</u>
<i>Net Position End of Year</i>	<u>\$80,079,124</u>	<u>\$61,040,188</u>		<u>(\$3,803,659)</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.

(229,499)

Change in net position of business-type activities

\$13,391,067

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2021

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$27,755,750	\$6,394,718	\$34,150,468	\$0
Cash Received from Interfund Transactions	0	0	0	142,657,930
Cash Received from Transactions For Outside Organizations	0	0	0	16,766
Other Cash Receipts	45,746	73,970	119,716	20,876,323
Cash Payments to Employees for Services	(10,367,281)	(857,364)	(11,224,645)	(35,698,892)
Cash Payments for Goods and Services	(8,071,860)	(893,174)	(8,965,034)	(37,542,387)
Cash Payments for Claims	0	0	0	(105,410,226)
Cash Payments for Interfund Services Provided	(2,611,468)	(824,561)	(3,436,029)	0
Other Cash Payments	(1,599,700)	(1,107,820)	(2,707,520)	(1,377,229)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>5,151,187</u>	<u>2,785,769</u>	<u>7,936,956</u>	<u>(16,477,715)</u>
Cash Flows from Noncapital Financing Activities				
Sales Tax Received	0	1,504,249	1,504,249	0
Intergovernmental	89,745	205,000	294,745	0
Advances In	0	0	0	1,859,591
Transfers In	0	225,465	225,465	4,200,000
Transfers Out	(1,307,097)	(1,536,250)	(2,843,347)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(1,217,352)</u>	<u>398,464</u>	<u>(818,888)</u>	<u>6,059,591</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	0	4,842,639	4,842,639	0
Proceeds from OWDA Loans	1,539	0	1,539	0
Principal Paid on OPWC Loans	(144,224)	0	(144,224)	0
Principal Paid on Manuscript Debt	0	(855,000)	(855,000)	0
Interest Paid on Manuscript Debt	0	(664,212)	(664,212)	0
Principal Paid on OWDA Loans	(850,834)	0	(850,834)	0
Interest Paid on OWDA Loans	(297,619)	0	(297,619)	0
Proceeds from Sale of Capital Assets	0	0	0	13,367
Payments for Capital Acquisitions	(1,399,396)	(4,642,740)	(6,042,136)	(118,206)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(2,690,534)</u>	<u>(1,319,313)</u>	<u>(4,009,847)</u>	<u>(104,839)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	1,243,301	1,864,920	3,108,221	(10,522,963)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>42,368,702</u>	<u>9,420,427</u>	<u>51,789,129</u>	<u>55,205,835</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$43,612,003</u>	<u>\$11,285,347</u>	<u>\$54,897,350</u>	<u>\$44,682,872</u>

(continued)

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2021

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used for) Operating Activities				
Operating Income (Loss)	\$11,694,063	(\$1,113,896)	\$10,580,167	\$4,394,692
Adjustments:				
Depreciation	1,864,431	3,763,391	5,627,822	111,573
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	0	131	131	0
Intergovernmental Receivable	0	0	0	581,104
Accounts Receivable	(10,975)	120,955	109,980	0
Special Assessments Receivable	(237,250)	0	(237,250)	0
Interfund Receivable	0	0	0	(724,931)
Prepaid Items	0	0	0	(109,279)
Net Pension Asset	(19,934)	0	(19,934)	(49,838)
Net OPEB Asset	(4,810,355)	0	(4,810,355)	(12,025,887)
(Increase) Decrease in Deferred Outflows of Resources - Pension	1,574,327	0	1,574,327	3,935,822
(Increase) Decrease in Deferred Outflows of Resources - OPEB	924,426	0	924,426	2,311,062
(Increase) Decrease in Deferred Outflows of Resources - Asset Retirement Obligation	0	1,788	1,788	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	(406,413)	63,502	(342,911)	(2,621,621)
Accrued Wages	79,149	1,500	80,649	287,761
Contracts Payable	(338,496)	(41,427)	(379,923)	0
Intergovernmental Payable	19,507	226	19,733	(436,560)
Interfund Payable	15,406	2,039	17,445	23,283
Employee Withholdings Payable	(27,691)	(5,314)	(33,005)	(92,190)
Unearned Revenue	25,110	0	25,110	0
Compensated Absences Payable	(121,767)	(7,126)	(128,893)	(73,639)
Claims Payable	0	0	0	691,817
Net Pension Liability	(44,972)	0	(44,972)	(112,431)
Increase (Decrease) in Deferred Inflows of Resources - Pension	(2,760,748)	0	(2,760,748)	(6,901,871)
Increase (Decrease) in Deferred Inflows of Resources - OPEB	(2,266,631)	0	(2,266,631)	(5,666,582)
<i>Total Adjustments</i>	<u>(6,542,876)</u>	<u>3,899,665</u>	<u>(2,643,211)</u>	<u>(20,872,407)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$5,151,187</u>	<u>\$2,785,769</u>	<u>\$7,936,956</u>	<u>(\$16,477,715)</u>

Noncash Capital Financing Activities

During 2021, OWDA adjusted \$18,330 and \$2,947 from the County's estimated payments from principal retirement to interest thereby increasing the Barton, Bronson and Cook Sanitary Improvement loan and the Turney Road Sewer Rehabilitation loan, respectively.

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2021

Assets	
Equity in Pooled Cash and Cash Equivalents	\$278,567,071
Cash and Cash Equivalents in Segregated Accounts	45,933,272
Property Taxes Receivable	3,106,090,640
Intergovernmental Receivable	64,208,174
Special Assessments Receivable	<u>80,418,838</u>
<i>Total Assets</i>	<u>3,575,217,995</u>
Liabilities	
Accounts Payable	16,298,019
Intergovernmental Payable	<u>358,956,185</u>
<i>Total Liabilities</i>	<u>375,254,204</u>
Deferred Inflows of Resources	
Property Taxes	<u>2,720,547,202</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	<u><u>\$479,416,589</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, 2021

Additions	
Intergovernmental	\$130,317,107
Amounts Received as Fiscal Agent	40,010,658
Licenses, Permits and Fees for Other Governments	174,973,106
Fines and Forfeitures for Other Governments	29,906,437
Property Tax Collections for Other Governments	2,408,471,765
Excise Tax Collections for Other Governments	12,131,353
Special Assessment Collections for Other Governments	15,489,301
Sheriff Sales Collections for Others	58,658,110
Miscellaneous	11,243,015
	<u>2,881,200,852</u>
 <i>Total Additions</i>	
 Deductions	
Distributions of State Funds to Other Governments	129,663,784
Licenses, Permits and Fees Distributions to Other Governments	176,477,109
Fines and Forfeitures Distributions to Other Governments	29,886,250
Property Tax Distributions to Other Governments	2,389,832,899
Excise Tax Distributions to Other Governments	12,131,354
Special Assessment Distributions to Other Governments	49,049,557
Sheriff Sales Distributions to Others	60,064,901
Distributions as Fiscal Agent	37,956,498
Miscellaneous	7,594,422
	<u>2,892,656,774</u>
 <i>Total Deductions</i>	
 <i>Net Increase (Decrease) in Fiduciary Net Position</i>	
	(11,455,922)
 <i>Net Position Beginning of Year - Restated (See Note 3)</i>	
	490,872,511
 <i>Net Position End of Year</i>	
	<u>\$479,416,589</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021 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, 2021

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 \$26,516,168 during 2021 leaving a remaining balance of \$180,220,543 as of December 31, 2021. During 2021, 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
Cuyahoga County Public Library	Northeast Ohio Areawide Coordinating Agency
Cleveland Metropolitan Park District	North East Ohio Network
Cuyahoga County Arts and Culture District	Gateway Economic Development Corporation of Greater Cleveland
Cuyahoga County Land Reutilization Corporation	Western Reserve Area Agency on Aging
Cuyahoga Community College	Cleveland-Cuyahoga County Port Authority
	Greater Cleveland Regional Transit Authority
	Northeast Ohio Regional Sewer District
	Cuyahoga County Community Improvement Corporation

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, 2021

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, 2021

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, 2021

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, 2021

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 sixty days of year-end.

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, 2021, for 2022 services, has been recorded as unearned revenue.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 assets 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 assets 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, 2021, but which were levied to finance year 2022 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, sales tax, payments in lieu of taxes, hotel/lodging taxes 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, 2021

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 2021, investments were limited to non-negotiable certificates of deposit, 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 2021, 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 \$250 million per day, requiring the excess amount to be transacted the following business day(s), but only to the \$250 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 2021 amounted to (\$5,072,998) which includes (\$4,057,153) 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, 2021, 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, 2021

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, 2021

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, 2021, the carrying amount of the asset is \$603,917. Amortization is computed using the straight-line method over the term of the agreement, which has 4 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, 2021

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 and to cover a gap between estimated revenues and appropriations in 2022's appropriated budget.

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, 2021

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 fund. 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, 2021

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 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.

Contributions of Capital

Contributions of capital in proprietary fund financial statements arise 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, 2021

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

Change in Accounting Principles

For 2021, the County implemented the Governmental Accounting Standard Board’s (GASB) Statement No. 98, *The Annual Comprehensive Financial Report*. GASB 98 establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The County is also implementing *Implementation Guide 2019-1*. These changes were incorporated in the County’s 2021 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Fund Balances and Net Position

During 2021, it was determined that loans receivable were understated in the community development fund. This restatement had the following effect on fund balance as of December 31, 2020:

	General	Human Services	Health and Human Services Levy	County Board of Developmental Disabilities
Fund Balance, December 31, 2020	\$289,672,396	\$15,935,245	\$25,514,723	\$175,812,252
Loans Receivable	0	0	0	0
Restated Fund Balance, December 31, 2020	<u>\$289,672,396</u>	<u>\$15,935,245</u>	<u>\$25,514,723</u>	<u>\$175,812,252</u>

	Children Services	Global Center for Health Innovations	Other Governmental Funds	Total Governmental Funds
Fund Balance, December 31, 2020	\$12,551,834	\$206,736,711	\$528,724,278	\$1,254,947,439
Loans Receivable	0	0	3,509,166	3,509,166
Restated Fund Balance, December 31, 2020	<u>\$12,551,834</u>	<u>\$206,736,711</u>	<u>\$532,233,444</u>	<u>\$1,258,456,605</u>

During 2021, it was determined that loans payable were understated in governmental and business-type activities and that special assessments receivable were overstated in business-type activities. These restatements had the following effect on net position as of December 31, 2020:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	Governmental Activities	Business-Type Activities
Net Position December 31, 2020	\$309,467,961	\$149,441,648
Adjustments:		
Special Assessments Receivable	0	(21,944,471)
Loans Receivable	3,509,166	0
Loans Payable	(247,451)	(876,666)
Restated Net Position December 31, 2020	\$312,729,676	\$126,620,511

During 2021, it was determined that special assessments receivable were overstated and loans payable were understated in the sanitary engineer enterprise fund. This restatement had the following effect on business-type net position as reported at December 31, 2020.

	Sanitary Engineer	Other Enterprise Funds	Total Enterprise Funds	Internal Service
Net Position December 31, 2020	\$92,742,446	\$57,577,437	\$150,319,883	(\$12,411,718)
Adjustments:				
Special Assessments Receivable	(21,944,471)	0	(21,944,471)	0
Loans Payable	(876,666)	0	(876,666)	0
Restated Net Position December 31, 2020	\$69,921,309	\$57,577,437	127,498,746	(\$12,411,718)

Net Position reported for business-type activities in the statement of net position are different because they include accumulated underpayments to the internal service funds: (878,235)

Net Position of business-type activities \$126,620,511

During 2021, it was determined that special assessments receivable were overstated in the custodial funds. This restatement had the following effect on net position as reported at December 31, 2020.

	Custodial Funds
Net Position December 31, 2020	\$468,701,938
Adjustments:	
Special Assessments Receivable	22,170,573
Restated Net Position December 31, 2020	\$490,872,511

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, 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, 2021, the book value of the capitalized leased assets was \$353,743,028.

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 \$26,516,168 during 2021 leaving a remaining balance of \$180,220,543 as of December 31, 2021.

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, 2021

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 central custodial services internal service fund had a deficit fund balance of \$33,607,551 as of December 31, 2021. Management is currently analyzing the internal service operations to determine appropriate steps to alleviate the deficit.

Compliance

The County had negative cash fund balances in the central custodial service internal service fund in the amount of \$1,859,591, indicating that revenue from other sources were used to pay obligations of these funds contrary to Ohio Revised Code Section 5705.10(I).

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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
General			
General Government - Legislative and Executive:			
Property Management:			
Other	\$1,718,981	\$2,150,885	(\$431,904)
County Executive:			
Other	159,823	184,415	(24,592)
Project Management:			
Personal Services	261,004	402,145	(141,141)
Information Technology Administration:			
Personal Services	1,683,799	1,818,173	(134,374)
Web and Multi-Media Development:			
Personal Services	2,063,382	2,231,328	(167,946)
Security and Disaster Recovery:			
Personal Services	571,324	802,402	(231,078)
Hardware/Software Support Center:			
Personal Services	0	7,756	(7,756)
Risk Management Settlements:			
Other	1,276,403	2,111,001	(834,598)
General Government - Judicial:			
Medical Examiner-Operations:			
Personal Services	5,149,534	5,387,642	(238,108)
Law Department:			
Other	456,287	483,183	(26,896)
Law Enforcement Sheriff:			
Other	2,427,910	2,463,530	(35,620)
Jail Operations - Sheriff:			
Other	35,738,150	37,111,846	(1,373,696)
Transfer Out	27,436,347	104,489,007	(77,052,660)
Human Services			
Social Services:			
Foster and Adoption Parents I:			
Personal Services	348,258	393,853	(45,595)
Veteran Employment Building:			
Personal Services	24,548,369	27,364,510	(2,816,141)
Home Based Services:			
Personal Services	0	7,412	(7,412)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Early Start:			
Other	\$1,870,170	\$1,871,747	(\$1,577)
Multi-System Youth Custody:			
Other	(37,605)	155,181	(192,786)
Work Force Innovation and Opportunities:			
Other	15,660,900	15,936,744	(275,844)
<i>Children Services</i>			
Social Services:			
Purchased Congregate and Foster Care:			
Other	70,482,633	72,201,525	(1,718,892)
<i>Coronavirus Relief</i>			
General Government - Judicial:			
COVID-19 CARES Act:			
Personal Services	2,228,975	7,601,171	(5,372,196)
Other	2,301,306	6,867,207	(4,565,901)
Public Works:			
COVID-19 CARES Act:			
Other	538,608	1,823,813	(1,285,205)
Health and Safety:			
COVID-19 CARES Act:			
Personal Services	46,478	158,498	(112,020)
Social Services:			
COVID-19 CARES Act:			
Personal Services	23,415	79,850	(56,435)
Other	700,764	5,587,709	(4,886,945)
Intergovernmental	5,320,511	6,272,760	(952,249)
<i>Motor Vehicle Gas Tax</i>			
Public Works:			
Road and Bridge Registration Tax:			
Other	17,423,196	18,964,908	(1,541,712)
<i>Delinquent Real Estate Assessment</i>			
General Government - Legislative and Executive:			
Delinquent Real Estate Tax Assessment:			
Personal Services	1,361,652	1,418,912	(57,260)
<i>Court</i>			
General Government - Judicial:			
Probate Court Computer:			
Other	493,850	527,465	(33,615)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Community Development</i>			
Community Development:			
Brownfield Revolving Loan:			
Other	(\$594,634)	\$11,255	(\$605,889)
Neighborhood Stabilization:			
Other	(230,923)	65,000	(295,923)
Lead Hazard Reduction:			
Other	(68)	0	(68)
Coordinated Entry:			
Other	334,050	822,821	(488,771)
Homeless Crisis Response 2020:			
Other	236,482	486,800	(250,318)
HUD Section 108:			
Other	593,630	599,694	(6,064)
COVID-19 Cares Act - ESG:			
Other	(108,980)	2,283,821	(2,392,801)
Community Development Block Grant:			
Other	(2,906,614)	5,942,134	(8,848,748)
Transfer Out	65,591	784,480	(718,889)
<i>Other Community Development</i>			
Community Development:			
Sustainability Grants:			
Other	20,000	75,000	(55,000)
Other Development Grants:			
Other	(599,714)	0	(599,714)
<i>Treatment Alternative for Safer Communities</i>			
General Government - Judicial:			
Health and Human Services:			
Personal Services	1,061,488	1,069,849	(8,361)
Treatment Alternative Street Crime:			
Other	(1,560,795)	0	(1,560,795)
Adult Drug Court Project:			
Other	(580,087)	0	(580,087)
TASC Drug Court:			
Other	(948,456)	0	(948,456)
Veterans Court - ODMHAS:			
Personal Services	(55,000)	0	(55,000)
Adult Drug Court - ODMHAS:			
Personal Services	(140,000)	0	(140,000)
Recovery Drug Court:			
Personal Services	(55,000)	0	(55,000)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Victim Assistance</i>			
General Government - Judicial:			
Witness Victim Health and Human Services:			
Other	\$738,836	\$750,187	(\$11,351)
Domestic Violence High Risk Team:			
Other	583,299	588,216	(4,917)
Defend Childhood Intake and Assistance Project:			
Other	581,850	592,498	(10,648)
Transfer Out	(1,506)	0	(1,506)
<i>Youth Services</i>			
General Government - Judicial:			
Youth Services Subsidy:			
Personal Services	2,864,941	2,975,089	(110,148)
<i>Other Judicial</i>			
General Government - Judicial:			
Forensic Science Lab:			
Personal Services	0	1,864	(1,864)
Operation and Maintenance of Detention Facility:			
Other	0	4,556	(4,556)
JJDP Block Grant:			
Other	(166,406)	194,629	(361,035)
Juvenile Justice Administration:			
Personal Services	0	10,000	(10,000)
US Department of Justice Grant Sheriff:			
Other	(192,219)	21,131	(213,350)
JJDP Subgrant:			
Other	3,000	3,275	(275)
Supreme Court Parent Representative:			
Personal Services	(80,109)	0	(80,109)
Adult Drug Court:			
Personal Services	(121,050)	0	(121,050)
Other	(639,665)	2,579	(642,244)
Juvenile Court Other Judicial Grants:			
Other	460,112	514,462	(54,350)
Juvenile Court Other Detention Grants:			
Personal Services	(157,476)	0	(157,476)
Other	5,463	36,251	(30,788)
CCA Probation Improvement and Incentives:			
Other	1,410,967	1,912,162	(501,195)
Sexual Assault Kit Initiative:			
Other	312,724	313,363	(639)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Internet Crimes Against Children:			
Other	(\$480,928)	\$113,316	(\$594,244)
Border/Port Security Grants:			
Other	(26,538)	7,607	(34,145)
DOJ/BJA Medication Assisted Treatment:			
Other	379,964	631,676	(251,712)
CCA 408 Jail/Misdemeanant:			
Other	(19,150,506)	153,096	(19,303,602)
CCA 407 Felony Program:			
Other	(25,031,791)	618,249	(25,650,040)
Medical Exam Other Judicial Grants:			
Other	27,628	30,581	(2,953)
Community Correction Act Grant:			
Personal Services	(318,957)	0	(318,957)
Other	(81,051)	0	(81,051)
Sheriff Other Judicial Grants:			
Other	147,338	211,523	(64,185)
Common Pleas Other Judicial Grants:			
Other	(1,155,502)	292,532	(1,448,034)
DNA Backlog Reduction Program:			
Other	(62,717)	335,503	(398,220)
Professional Continuing Education:			
Other	(25,662)	103,933	(129,595)
Human Trafficking Grant:			
Personal Services	184,128	212,395	(28,267)
<i>Other Legislative and Executive</i>			
Transfer Out	3,300,000	3,318,686	(18,686)
<i>Other Health and Safety</i>			
Health and Safety:			
Emergency Management:			
Personal Services	522,522	656,773	(134,251)
Fatherhood Initiative:			
Other	1,071,544	1,099,636	(28,092)
Mental Health Services HHS:			
Personal Services	0	4,798	(4,798)
TB Control Program - MetroHealth:			
Other	(60,750)	0	(60,750)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Human Services Other:			
Other	\$1,516	\$902,964	(\$901,448)
JFS Other Health & Safety Grant:			
Other	(1,691,128)	0	(1,691,128)
State SHSP-Law Enforcement:			
Other	230,340	336,226	(105,886)
Urban Area Security Initiative:			
Other	585,068	1,171,276	(586,208)
State Homeland Security Project:			
Other	776,524	1,015,917	(239,393)
<i>Other Social Services</i>			
Social Services:			
Children and Family Grants:			
Personal Services	23,162	30,197	(7,035)
Other	297,780	308,264	(10,484)
Office of Re-Entry:			
Other	377,560	553,427	(175,867)
Investment in Children:			
Other	(2,454,105)	0	(2,454,105)
Ohio Start Grant:			
Personal Services	(159,945)	33,017	(192,962)
Other	(135,735)	400	(136,135)
Transfer Out	0	43,895	(43,895)
<i>Hotel Lodging Tax</i>			
General Government - Legislative and Executive:			
Hotel Lodging Tax:			
Other	20,002,000	20,831,645	(829,645)
<i>Alcohol, Drug, and Mental Health Board Grants</i>			
Health and Safety:			
ADAMHS Board Grants:			
Other	(230,425)	378,900	(609,325)
<i>Debt Service</i>			
General Government - Legislative and Executive:			
Sales Tax Bonds Debt Service:			
Other	(203,551)	13,750	(217,301)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Capital Projects</i>			
Capital Outlay:			
Non-Subsidy Facility Projects:			
Personal Services	(\$20,000)	\$0	(\$20,000)
Other	(5,400,306)	1,193,652	(6,593,958)
Technology Capital Improvements:			
Personal Services	70,111	75,675	(5,564)
Capital Projects:			
Other	13,575,476	16,660,013	(3,084,537)
Maintenance Projects:			
Personal Services	(24,999)	0	(24,999)
Other	(56,290)	(647)	(55,643)
Facility Capital Projects:			
Personal Services	(24,552)	0	(24,552)
Other	(7,127)	0	(7,127)
Airport Capital Projects:			
Other	(545,550)	0	(545,550)
<i>Road Capital Projects</i>			
Public Works:			
Ohio Department of Public Works Integrating:			
Personal Services	(175,933)	170,628	(346,561)
Other	18,079,149	22,692,837	(4,613,688)
Transfer Out	1,250,914	1,833,931	(583,017)
<i>Sanitary Sewer</i>			
Personal Services	11,766,087	12,193,839	(427,752)
<i>County Airport</i>			
Other	5,992,597	7,116,657	(1,124,060)
<i>Central Custodial Services</i>			
Personal Services	31,850,623	33,092,542	(1,241,919)
<i>Printing</i>			
Personal Services	448,733	468,020	(19,287)
Other	1,862,763	2,544,831	(682,068)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Human Services	\$250,838,571	\$285,121,649	(\$34,283,078)
Victim Assistance	2,114,105	3,374,747	(1,260,642)
Alcohol, Drug, and Mental Health Board Grants	8,383,529	10,476,457	(2,092,928)
Debt Service	82,485,252	101,147,763	(18,662,511)
Road Capital Projects	24,172,124	41,102,620	(16,930,496)

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, 2021:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Human Services	\$238,390,545	\$312,552,225	(\$74,161,680)
Health and Human Services Levy	94,872,900	139,215,129	(44,342,229)
Children Services	91,264,447	102,284,572	(11,020,125)
Cuyahoga Support Enforcement	41,184,571	46,654,271	(5,469,700)
County Land Reutilization	0	7,000,000	(7,000,000)
Community Development	74,816,799	79,245,091	(4,428,292)
Victim Assistance	3,258,903	4,947,866	(1,688,963)
Other Health and Safety	41,711,273	41,832,362	(121,089)
Alcohol, Drug, and Mental Health Board Grants	8,383,529	10,476,457	(2,092,928)
Road Capital Projects	24,172,124	41,102,620	(16,930,496)
Central Custodial Services	50,945,387	59,175,128	(8,229,741)
Health Insurance	136,161,812	160,416,012	(24,254,200)

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, 2021

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
<i>Nonspendable</i>				
Unclaimed Monies	\$18,918,586	\$0	\$0	\$0
Interfund Loans	17,665,000	0	0	0
<i>Total Nonspendable</i>	<u>36,583,586</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Restricted for</i>				
Health and Human Services	0	2,320,916	41,804,736	0
Motor Vehicle	0	0	0	0
Developmental Disabilities	0	0	0	215,822,083
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
<i>Total Restricted</i>	<u>0</u>	<u>2,320,916</u>	<u>41,804,736</u>	<u>215,822,083</u>
<i>Committed to</i>				
College Savings	6,686	0	0	0
<i>Assigned to</i>				
Economic Development	41,978,534	0	0	0
Purchases on Order: Contractual Services	6,359,665	0	0	0
Year 2022 Appropriations	5,982,323	0	0	0
<i>Total Assigned</i>	<u>54,320,522</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Unassigned</i>	<u>290,329,038</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Fund Balances</i>	<u>\$381,239,832</u>	<u>\$2,320,916</u>	<u>\$41,804,736</u>	<u>\$215,822,083</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Fund Balances	Children Services	Global Center for Health Innovation	Other Governmental Funds	Total
<i>Nonspendable</i>				
Unclaimed Monies	\$0	\$0	\$0	\$18,918,586
Interfund Loans	0	0	0	17,665,000
<i>Total Nonspendable</i>	0	0	0	36,583,586
<i>Restricted for</i>				
Health and Human Services	0	0	0	44,125,652
Motor Vehicle	0	0	68,487,077	68,487,077
Developmental Disabilities	0	0	0	215,822,083
Community Development Programs	0	0	139,355,053	139,355,053
Children Services	16,991,173	0	0	16,991,173
Alcohol and Drug Preventative Services	0	0	44,180,746	44,180,746
Opioid Healthcare Programs	0	0	103,984,079	103,984,079
Health and Safety Services	0	0	13,442,667	13,442,667
Convention Center Hotel Operations	0	0	7,487,321	7,487,321
Tax Assessment Operations	0	0	39,592,849	39,592,849
General Government	0	0	17,688,624	17,688,624
Judicial Services	0	0	52,412,575	52,412,575
Social Services	0	0	7,528,519	7,528,519
Infrastructure System Operations	0	0	1,009,624	1,009,624
Other Purposes	0	0	5,100,049	5,100,049
Debt Service	0	0	39,351,137	39,351,137
Capital Projects	0	180,220,543	26,708,520	206,929,063
<i>Total Restricted</i>	16,991,173	180,220,543	566,328,840	1,023,488,291
<i>Committed to</i>				
College Savings	0	0	0	6,686
<i>Assigned to</i>				
Economic Development	0	0	0	41,978,534
Purchases on Order: Contractual Services	0	0	0	6,359,665
Year 2022 Appropriations	0	0	0	5,982,323
<i>Total Assigned</i>	0	0	0	54,320,522
<i>Unassigned</i>	0	0	0	290,329,038
<i>Total Fund Balances</i>	\$16,991,173	\$180,220,543	\$566,328,840	\$1,404,728,123

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, 2021

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	\$91,567,436	(\$13,614,329)	\$16,290,013
Net Adjustment for			
Revenue Accruals	(78,962,661)	(11,563,204)	(3,769,949)
Beginning Fair Value			
Adjustment for Investments	9,409,684	0	0
Ending Fair Value			
Adjustment for Investments	2,533,760	0	0
Beginning Unrecorded Cash	150,135	(2,200)	(212)
Ending Unrecorded Cash	(3,710,409)	(5,199,289)	(3,454,414)
Non-Budgeted Activity	(3,842,668)	(7,616,633)	(4,464,654)
Net Adjustment for			
Expenditure Accruals	(33,676)	23,384,491	7,403,964
Encumbrances	(12,451,684)	(29,515,983)	(822,386)
Budget Basis	\$4,659,917	(\$44,127,147)	\$11,182,362

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	Net Change in Fund Balances		
	County Board of Developmental Disabilities	Children Services	Coronavirus Relief
GAAP Basis	\$40,009,831	\$4,439,339	\$0
Net Adjustment for			
Revenue Accruals	6,850,064	1,105,133	77,463,951
Beginning Fair Value			
Adjustment for Investments	0	0	0
Ending Fair Value			
Adjustment for Investments	0	0	0
Beginning Unrecorded Cash	(320)	(162)	0
Ending Unrecorded Cash	(5,020,592)	(2,081,136)	(10,115)
Non-Budgeted Activity	(6,761,062)	(2,680,510)	(27,092)
Net Adjustment for			
Expenditure Accruals	(201,321)	(3,023,328)	(1,923,484)
Encumbrances	<u>(4,720,743)</u>	<u>(16,514,867)</u>	<u>(18,677,866)</u>
Budget Basis	<u>\$30,155,857</u>	<u>(\$18,755,531)</u>	<u>\$56,825,394</u>

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, 2021

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, 2021

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, \$60,675,138 of the County's bank balance of \$241,529,330 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, 2021, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	\$119,280,726	Less than One Year	N/A	10.26%
Net Asset Value Per Share				
STAR Ohio	211,222,718	Average 51.3 Days	N/A	N/A
Fair Value - Level One Inputs				
First American				
Government Obligation	64,419	Less than One Year	Aaa-mf	N/A

Cuyahoga County, Ohio
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Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Fair Value - Level Two Inputs				
Federal Agricultural Mortgage Corporation Bonds	\$1,488,705	More than Two Years	N/A	N/A
Federal Agricultural Mortgage Corporation Bonds	17,137,447	More than Three Years	N/A	N/A
Federal Farm Credit Bank Bonds	10,493,910	Less than One Year	Aaa	N/A
Federal Farm Credit Bank Bonds	23,556,025	More than One Year	Aaa	N/A
Federal Farm Credit Bank Bonds	76,748,553	More than Two Years	Aaa	6.60%
Federal Farm Credit Bank Bonds	51,326,535	More than Three Years	Aaa	N/A
Federal Home Loan Bank Bonds	10,120,100	Less than One Year	Aaa	N/A
Federal Home Loan Bank Bonds	11,009,360	More than One Year	Aaa	N/A
Federal Home Loan Bank Bonds	31,743,274	More than Two Years	Aaa	N/A
Federal Home Loan Bank Bonds	102,301,253	More than Three Years	Aaa	8.80%
Federal Home Loan Mortgage Corporation Bank Bonds	18,658,748	More than One Year	Aaa	N/A
Federal Home Loan Mortgage Corporation Bank Bonds	1,483,755	More than Two Years	Aaa	N/A
Federal Home Loan Mortgage Corporation Bank Bonds	50,608,701	More than Three Years	Aaa	N/A
Federal National Mortgage Association Bonds	31,392,300	More than One Year	Aaa	N/A
Federal National Mortgage Association Bonds	14,240,316	More than Two Years	Aaa	N/A
Federal National Mortgage Association Bonds	51,790,179	More than Three Years	Aaa	N/A
Corporate Notes	18,866,229	Less than One Year	Aa3	N/A
Corporate Notes	38,415,891	More than One Year	Aa3	N/A
Corporate Notes	40,720,518	More than Two Years	A1/Aaa	N/A
State of Israel Notes	9,983,200	More than One Year	A1	N/A
State of Israel Notes	2,994,045	More than Two Years	A1	N/A
State of Israel Notes	2,986,470	More than Three Years	A1	N/A
Municipal Securities	20,030,977	Less than One Year	N/A	N/A
Municipal Securities	6,519,420	More than One Year	N/A	N/A
Municipal Securities	380,974	More than Two Years	N/A	N/A
Municipal Securities	6,876,877	More than Three Years	N/A	N/A
Municipal Securities	8,936,569	More than Five Years	N/A	N/A
Treasury Coupon Securities	25,434,317	More than One Year	Aaa	N/A
Treasury Coupon Securities	17,273,560	More than Two Years	Aaa	N/A
Treasury Coupon Securities	128,382,255	More than Three Years	Aaa	11.04%
Total Fair Value - Level Two Inputs	<u>831,900,463</u>			
Total Investments	<u><u>\$1,162,468,326</u></u>			

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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, 2021. 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:

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Investment	Currency	Maturity	Fair Value (in US dollars)
State of Israel Notes	Israeli New Sheqel	3/1/2023	\$9,983,200
State of Israel Notes	Israeli New Sheqel	3/1/2024	1,497,015
State of Israel Notes	Israeli New Sheqel	3/1/2024	1,497,030
State of Israel Notes	Israeli New Sheqel	3/1/2025	2,986,470

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 four companion lawsuits filed by employees claiming they were unlawfully reclassified or their "work-week" was increased from 35 to 40 hours. As a result, they claim they had a reduction in compensation and benefits resulting in damages. Employees at the Juvenile Detention Center have also brought an FLSA collective action and State law wage-and-hour claim against the County. They allege the County failed to pay them overtime. The potential loss cannot be reasonably estimated at this time. Some plaintiffs in two cases are now part of a bargaining unit so damages would be mitigated. The County denies both liability and damages and is vigorously defending all cases; the County's appeal was recently accepted by the Ohio Supreme Court.

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 or potential defendant in ten separate cases involving the County jail. The claims include excessive force, failure to provide proper medical care, 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 lawsuit involving delinquent property owners. The plaintiffs have made claim that the County has deprived the former owners of foreclosed properties their property rights in real property located within Cuyahoga County, Ohio by seizing Plaintiff's ownership interest in real estate through tax foreclosure proceedings. The current loss cannot be reasonably estimated. However, the County is actively defending the matters.

Cuyahoga County, Ohio
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The ultimate disposition of the above proceedings is not now determinable, but will not, in the opinion of County Management, have a material adverse effect on the financial position of the County.

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 the appeal. The County continues to aggressively defend against the lawsuit.

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 2021 for real and public utility property taxes represents collections of 2020 taxes.

2021 real property taxes are levied after October 1, 2021, on the assessed value as of January 1, 2021, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2021 real property taxes are collected in and intended to finance 2022.

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. 2021 public utility property taxes which became a lien December 31, 2020, are levied after October 1, 2021, and are collected in 2022 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2021, was \$14.85 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2021 property tax receipts were based are as follows:

Real Property	\$29,387,313,480
Public Utility Personal Property	<u>1,386,484,770</u>
Total Assessed Value	<u><u>\$30,773,798,250</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

Cuyahoga County, Ohio
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are measurable as of December 31, 2021, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2021 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.

Tax Abatements

For 2021, the County’s property taxes were reduced by \$2,401,241 under various tax abatement agreements entered into by another government:

Subdivision	2021 Taxes Abated
City of Cleveland	\$935,357
City of Euclid	405,408
Village of North Randall	186,476
City of Berea	156,089
Village of Glenwillow	129,886
Village of Cuyahoga Heights	119,667
City of Mayfield Heights	77,107
City of Strongsville	67,944
City of Solon	65,908
Village of Oakwood	58,743
City of Brook Park	55,649
City of Warrensville Heights	33,809
City of Bedford	27,325
City of Westlake	26,162
City of North Olmsted	11,971
City of Bedford Heights	11,179
City of Fairview Park	7,146
City of North Royalton	5,284
City of Brooklyn	5,242
City of East Cleveland	5,228
Village of Walton Hills	3,365
City of Beachwood	1,961
City of Shaker Heights	1,567
City of Highland Heights	1,316
City of South Euclid	761
City of Lyndhurst	691
	\$2,401,241

Note 13 – Receivables

Receivables at December 31, 2021, 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

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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.

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 \$8,108,488 in the debt service fund.

The loans receivable at December 31, 2021, 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 \$78,753,431 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, 2021, the total amount of delinquent special assessments was \$31,819,642. 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, 2021, the Corporation has drawn down the full balance of available funds. As of December 31, 2021, the outstanding balance was \$180,220,543. Loans expected to be collected in more than one year amount to \$152,383,475 in the GCHI capital projects fund. At December 31, 2021, 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	\$180,220,543	\$0	\$180,220,543
Community Development Loans	125,812,295	40,699,629	85,112,666
Gateway Loans	139,744,079	123,770,209	15,973,870
Total	<u>\$445,776,917</u>	<u>\$164,469,838</u>	<u>\$281,307,079</u>

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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, 2021, the outstanding balance was \$500,000. Intergovernmental receivables expected to be collected in more than one year amount to \$335,000 in the debt service fund. At December 31, 2021, 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
General Fund	
American Rescue Plan	\$87,150,391
Local Government and Revenue Assistance	11,550,507
Miscellaneous	8,815,642
Casino Tax Revenue	4,316,994
Property Tax Rollbacks and Exemptions	1,765,540
Total General Fund	113,599,074
Special Revenue Funds	
Human Services	16,957,340
Health and Human Services Levy	2,134,941
County Board of Developmental Disabilities	7,368,955
Children Services	4,823,844
Motor Vehicle Gas Tax	11,001,819
Real Estate Assessment	40
Alcohol, Drug and Mental Health Board	2,036,388
Cuyahoga Support Enforcement	244,476
Community Development	554,609
Treatment Alternatives for Safer Communities	100,814
Victim Assistance	100,634
Other Judicial	2,075,805
Other Health and Safety	32,186
Total Special Revenue Funds	47,431,851
Debt Service Fund	
Debt Service	1,294,525
Capital Projects Fund	
Road Capital Projects	2,075,885
<i>Total Governmental Funds</i>	\$164,401,335
Internal Service Fund	
Central Custodial Service	\$2,818,484

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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, 2021, was as follows:

	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021
Business-Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$6,198,695	\$0	\$0	\$6,198,695
Construction in Progress	300	4,642,740	0	4,643,040
<i>Total Nondepreciable Capital Assets</i>	<u>6,198,995</u>	<u>4,642,740</u>	<u>0</u>	<u>10,841,735</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	3,654,495	0	0	3,654,495
Vehicles	9,794,880	1,399,396	(381,596)	10,812,680
<i>Total Depreciable Capital Assets</i>	<u>168,376,503</u>	<u>1,399,396</u>	<u>(381,596)</u>	<u>169,394,303</u>
<i>Less Accumulated Depreciation</i>				
Land Improvements	(17,079,011)	(2,551,565)	0	(19,630,576)
Utility Plant	(39,515,444)	(812,228)	0	(40,327,672)
Buildings, Structures and Improvements	(8,759,198)	(1,146,155)	0	(9,905,353)
Furniture, Fixtures and Equipment	(2,486,407)	(265,031)	0	(2,751,438)
Vehicles	(7,324,767)	(852,843)	381,596	(7,796,014)
<i>Total Accumulated Depreciation</i>	<u>(75,164,827)</u>	<u>(5,627,822)</u>	<u>381,596</u>	<u>(80,411,053)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>93,211,676</u>	<u>(4,228,426)</u>	<u>0</u>	<u>88,983,250</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u>\$99,410,671</u>	<u>\$414,314</u>	<u>\$0</u>	<u>\$99,824,985</u>

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

Sanitary Engineer	\$1,864,431
County Airport	2,632,447
County Parking Garage	<u>1,130,944</u>
Total	<u>\$5,627,822</u>

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	Balance 12/31/2020	Additions	Reductions	Balance 12/31/2021
Governmental Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$88,152,551	\$143,000	(\$1,160,417)	\$87,135,134
Construction in Progress	46,366,306	10,243,981	(25,491,733)	31,118,554
<i>Total Nondepreciable Capital Assets</i>	<u>134,518,857</u>	<u>10,386,981</u>	<u>(26,652,150)</u>	<u>118,253,688</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	11,045,307	0	(22,965)	11,022,342
Buildings, Structures and Improvements	1,412,277,759	25,898,733	(3,539,436)	1,434,637,056
Furniture, Fixtures and Equipment	61,985,453	1,936,785	(1,571,656)	62,350,582
Intangible Asset - Software	28,328,401	6,280,970	0	34,609,371
Vehicles	12,969,299	583,919	(1,326,086)	12,227,132
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>1,793,440,485</u>	<u>34,700,407</u>	<u>(6,460,143)</u>	<u>1,821,680,749</u>
<i>Less Accumulated Depreciation and Amortization</i>				
Land Improvements	(8,311,744)	(541,728)	18,153	(8,835,319)
Buildings, Structures and Improvements	(485,965,378)	(33,801,794)	3,105,060	(516,662,112)
Furniture, Fixtures and Equipment	(47,368,236)	(6,208,574)	1,475,411	(52,101,399)
Intangible Asset - Software	(2,885,300)	(262,300)	0	(3,147,600)
Vehicles	(9,622,893)	(683,025)	1,322,289	(8,983,629)
Right to Use Community Center	(1,220,416)	(150,979)	0	(1,371,395)
Infrastructure	(153,051,457)	(9,049,755)	0	(162,101,212)
<i>Total Accumulated Depreciation and Amortization</i>	<u>(708,425,424)</u>	<u>(50,698,155)</u>	<u>5,920,913</u>	<u>(753,202,666)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>1,085,015,061</u>	<u>(15,997,748)</u>	<u>(539,230)</u>	<u>1,068,478,083</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$1,219,533,918</u>	<u>(\$5,610,767)</u>	<u>(\$27,191,380)</u>	<u>\$1,186,731,771</u>

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

General Government:	
Legislative and Executive	\$10,465,449
Judicial	10,200,129
Public Works	15,693,902
Health and Safety - Primary Government	221,601
Social Services	2,860,676
Community Development	11,256,398
Total	<u><u>\$50,698,155</u></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.

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The amortization schedule is as follows:

	Governmental Activities
2022	\$150,979
2023	150,979
2024	150,980
2025	150,979
	\$603,917

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 2021, Cuyahoga County provided \$32,472,000 for the general operations of The MetroHealth System, a discretely presented component unit of Cuyahoga County.

During 2021, the County subgranted \$55,950 of coronavirus relief dollars to the MetroHealth System.

During 2021, 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 2021, the County received \$36,000,000 in loan repayments from the Corporation as required by the loan agreements. The Corporation paid \$26,516,168 towards loan principal reduction during 2021 leaving a remaining balance of \$180,220,543 as of December 31, 2021.

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During 2021, the County received \$16,766 from the Corporation for participation in the County's self-insurance program.

During 2021, the County paid \$1,037,026 to the Corporation on behalf of the Cuyahoga County Common Pleas Court for use of space at the Convention Center.

Note 17 – Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2021, consisted of the following:

Transfers To	Transfers From		
	General	Health and Human Services Levy	Other Governmental Funds
General	\$0	\$0	\$3,853,154
Other Governmental Funds	100,063,542	264,461	11,893,109
Other Enterprise Funds	225,465	0	0
Internal Service Funds	4,200,000	0	0
<i>Total Transfers</i>	<u>\$104,489,007</u>	<u>\$264,461</u>	<u>\$15,746,263</u>

Transfers To	Transfers From		
	Sanitary Engineer	Other Enterprise Funds	Totals
General	\$905,076	\$1,534,250	\$6,292,480
Other Governmental Funds	402,021	2,000	112,625,133
Other Enterprise Funds	0	0	225,465
Internal Service Funds	0	0	4,200,000
<i>Total Transfers</i>	<u>\$1,307,097</u>	<u>\$1,536,250</u>	<u>\$123,343,078</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.

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Interfund Balances

	Interfund Receivable		
Interfund Payable	General	Internal Service Funds	Totals
General	\$0	\$438,872	\$438,872
Human Services	0	642,261	642,261
Coronavirus Relief	98,867,965	0	98,867,965
Other Governmental Funds	874,286	96,801	971,087
Sanitary Engineer	0	72,207	72,207
Other Enterprise Funds	0	8,159	8,159
Internal Service Funds	1,859,591	57,047	1,916,638
<i>Total</i>	<u>\$101,601,842</u>	<u>\$1,315,347</u>	<u>\$102,917,189</u>

The above interfund balances at December 31, 2021, 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>\$18,550,000</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:

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Year	\$18,550,000
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	\$18,550,000
<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
2022	\$885,000	\$633,763
2023	915,000	602,262
2024	950,000	569,625
2025	980,000	535,850
2026	1,015,000	500,938
2027-2031	5,635,000	1,936,287
2032-2036	6,690,000	860,300
2037	1,480,000	25,900
Total	\$18,550,000	\$5,664,925

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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) represents 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 health care 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,

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multiple-employer defined benefit pension plan. The member-directed plan is a defined contribution plan and 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 Annual Comprehensive Financial Report referenced above for additional information, including requirements for reduced and unreduced benefits):

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

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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 on or after January 7, 2013, beginning in calendar year 2019, the adjustment is 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. When members choose to annuitize their defined contribution benefit, the annuitized portion of the benefit is reclassified to a defined benefit.

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:

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	State and Local	Law Enforcement
2021 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
 2021 Actual Contribution Rates		
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 also 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

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

For 2021, the County's contractually required contribution was \$56,940,575 for the traditional plan, \$1,751,262 for the combined plan and \$1,097,381 for the member-directed plan. Of these amounts, \$2,259,113 is reported as an intergovernmental payable for the traditional plan, \$68,797 for the combined plan and \$42,178 for the member-directed 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.

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.

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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 years 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, 2026, when retirement eligibility will be five years of qualifying service credit and age 60, or 30 years of service credit regardless of 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 on or after July 1, 2013, 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 2021 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2021, the full employer contribution was allocated to pension.

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The County's contractually required contribution to STRS was \$291,720 for 2021. Of this amount, \$10,335 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, 2020, and the total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. 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 of the County's defined benefit pension plans:

	<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	2.77775316%	2.86428226%	0.01896046%	
Prior Measurement Date	<u>2.88118726%</u>	<u>3.00598046%</u>	<u>0.02229043%</u>	
Change in Proportionate Share	<u>-0.10343410%</u>	<u>-0.14169820%</u>	<u>-0.00332997%</u>	
Proportionate Share of the:				
Net Pension Liability	\$411,324,769	\$0	\$2,424,265	\$413,749,034
Net Pension Asset	0	8,268,140	0	8,268,140
Pension Expense	(2,816,633)	193,401	(1,047,316)	(3,670,548)

2021 pension expense for the member-directed defined contribution plan was \$1,097,381. The aggregate pension expense for all pension plans was (\$2,573,167) for 2021.

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to defined benefit pensions from the following sources:

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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Deferred Outflows of Resources				
Differences between expected and actual experience	\$0	\$0	\$74,898	\$74,898
Changes of assumptions	0	516,347	672,535	1,188,882
Changes in proportion and differences between County contributions and proportionate share of contributions	0	197,892	0	197,892
County contributions subsequent to the measurement date	<u>56,940,575</u>	<u>1,751,262</u>	<u>146,393</u>	<u>58,838,230</u>
Total Deferred Outflows of Resources	<u>\$56,940,575</u>	<u>\$2,465,501</u>	<u>\$893,826</u>	<u>\$60,299,902</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$17,206,058	\$1,559,866	\$15,196	\$18,781,120
Net difference between projected and actual earnings on pension plan investments	160,322,386	1,229,596	2,089,252	163,641,234
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>15,536,053</u>	<u>103,285</u>	<u>2,019,274</u>	<u>17,658,612</u>
Total Deferred Inflows of Resources	<u>\$193,064,497</u>	<u>\$2,892,747</u>	<u>\$4,123,722</u>	<u>\$200,080,966</u>

\$58,838,230 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 2022. 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:				
2022	(\$78,419,873)	(\$581,995)	(\$1,204,724)	(\$80,206,592)
2023	(27,426,171)	(365,985)	(885,284)	(28,677,440)
2024	(65,352,846)	(649,605)	(723,935)	(66,726,386)
2025	(21,865,607)	(296,855)	(562,346)	(22,724,808)
2026	0	(121,491)	0	(121,491)
Thereafter	<u>0</u>	<u>(162,577)</u>	<u>0</u>	<u>(162,577)</u>
Total	<u>(\$193,064,497)</u>	<u>(\$2,178,508)</u>	<u>(\$3,376,289)</u>	<u>(\$198,619,294)</u>

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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, 2020, 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, 2020, are presented as follows:

	<u>OPERS Traditional Plan</u>	<u>OPERS Combined Plan</u>
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	.5 percent, simple through 2021, then 2.15 percent, simple	.5 percent, simple through 2021, 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 2020, the OPERS Board adopted a change in COLA for Post-January 7, 2013 retirees, changing it from 1.4 percent simple through 2020 then 2.15 simple to .5 percent simple through 2021 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.

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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, 2020, 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 %	1.32 %
Domestic Equities	21.00	5.64
Real Estate	10.00	5.39
Private Equity	12.00	10.42
International Equities	23.00	7.36
Other investments	9.00	4.75
Total	100.00 %	5.43 %

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:

	1% Decrease (6.20%)	Current Discount Rate (7.20%)	1% Increase (8.20%)
County's proportionate share of the net pension liability (asset):			
OPERS Traditional Plan	\$784,604,158	\$411,324,769	\$100,943,550
OPERS Combined Plan	(5,757,207)	(8,268,140)	(10,139,559)

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Changes between the Measurement Date and the Reporting Date During 2021, the OPERS Board lowered the investment rate of return from 7.2 percent to 6.9 along with certain other changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation compared to those used in the June 30, 2020, actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Inflation	2.50 percent	2.50 percent
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent	7.45 percent
Payroll Increases	3.00 percent	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017	0.0 percent, effective July 1, 2017

Post-retirement 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. 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 June 30, 2021, 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:

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Asset Class	Target Allocation	Long-Term Expected Rate of Return *
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	100.00%	

* 10 year annualized geometric nominal returns, which include the real rate of return and inflation of 2.25 percent, and is net of 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 7.00 percent as of June 30, 2021, and 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, 2021. Therefore, the long-term expected rate of return on pension plan investments of 7.00 percent was applied to all periods of projected benefit payment to determine the total pension liability as of June 30, 2021.

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 7.00 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 (6.00 percent) or one-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net pension liability	\$4,539,741	\$2,424,265	\$636,692

Changes Between the Measurement Date and the Reporting Date In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. These demographic measures include retirement, salary increase, disability/termination and mortality assumptions. In March 2022, the STRS Board approved benefit plan changes to take effect on July 1, 2022. These changes include a one-time three percent cost-of-living increase (COLA) to be paid to eligible benefit recipients and the elimination of the age 60 requirement for retirement age and service eligibility that was set to take effect in 2026. The effect on the net pension liability is unknown.

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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)

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 post-employment health care trust, which funds multiple health care plans including medical coverage, prescription drug coverage and deposits to a Health Reimbursement Arrangement (HRA) to qualifying benefit recipients of both the traditional pension and the combined plans. Currently, Medicare-eligible retirees are able to select medical and prescription drug plans from a range of options and may elect optional vision and dental plans. Retirees and eligible dependents enrolled in Medicare Parts A and B have the option to enroll in a Medicare supplemental plan with the assistance of the OPERS Medicare Connector. The OPERS Medicare Connector is a relationship with a vendor selected by OPERS to assist retirees, spouses and dependents with selecting a medical and pharmacy plan. Monthly allowances, based on years of service and the age at which the retiree first enrolled in OPERS coverage, are deposited into an HRA. For non-Medicare retirees and eligible dependents, OPERS sponsors medical and prescription coverage through a professionally managed self-insured plan. An allowance to offset a portion of the monthly premium is offered to retirees and eligible dependents. The allowance is based on the retiree's years of service and age when they first enrolled in OPERS coverage.

Medicare-eligible retirees who choose to become re-employed or survivors who become employed in an OPERS-covered position are prohibited from participating in an HRA. For this group of retirees, OPERS sponsors secondary coverage through a professionally managed self-insured program. Retirees who enroll in this plan are provided with a monthly allowance to offset a portion of the monthly premium. Medicare-eligible spouses and dependents can also enroll in this plan as long as the retiree is enrolled.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS.

The health care 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.

Effective January 1, 2022, OPERS will discontinue the group plans currently offered to non-Medicare retirees and re-employed retirees. Instead, eligible non-Medicare retirees will select an individual medical plan. OPERS will provide a subsidy or allowance via an HRA allowance to those retirees who meet health care eligibility requirements. Retirees will be able to seek reimbursement for plan premiums and other qualified medical expenses. These changes are reflected in the December 31, 2020, measurement date health care valuation.

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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. Current retirees eligible (or who become eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility requirements will change for those retiring after January 1, 2022, with differing eligibility requirements for Medicare retirees and non-Medicare retirees. 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' Annual Comprehensive Financial Report referenced later 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 2021, 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.

Each year, the OPERS Board determines the portion of the employer contribution rate that will be set aside to fund health care plans. For 2021, 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 2021 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 \$438,953 for 2021. Of this amount, \$17,215 is reported as an intergovernmental payable.

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Plan Description - State Teachers Retirement System (STRS)

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 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, 2021, 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 asset and total OPEB liability for OPERS were determined by an actuarial valuation as of December 31, 2019, rolled forward to the measurement date of December 31, 2020, 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, 2021, 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:

	OPERS	STRS	Total
Proportion of the Net OPEB Liability/Asset:			
Current Measurement Date	2.73760648%	0.01896046%	
Prior Measurement Date	2.84394628%	0.02229043%	
Change in Proportionate Share	-0.10633980%	-0.00332997%	
Proportionate Share of the Net			
OPEB Asset	(\$48,772,647)	(\$399,765)	(\$49,172,412)
OPEB Expense	(301,036,615)	(76,354)	(301,112,969)

At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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	OPERS	STRS	Total
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$14,235	\$14,235
Changes of assumptions	23,977,189	25,536	24,002,725
Changes in proportionate Share and difference between County contributions and proportionate share of contributions	36,605	0	36,605
County contributions subsequent to the measurement date	438,953	0	438,953
Total Deferred Outflows of Resources	\$24,452,747	\$39,771	\$24,492,518
Deferred Inflows of Resources			
Differences between expected and actual experience	\$44,017,032	\$73,244	\$44,090,276
Changes of assumptions	79,026,305	238,489	79,264,794
Net difference between projected and actual earnings on OPEB plan investments	25,976,986	110,808	26,087,794
Changes in Proportionate Share and Difference between County contributions and proportionate share of contributions	9,865,201	153,105	10,018,306
Total Deferred Inflows of Resources	\$158,885,524	\$575,646	\$159,461,170

\$438,953 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase to the net OPEB asset in the year ending December 31, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	OPERS	STRS	Total
Fiscal Year Ending December 31:			
2022	(\$71,632,449)	(\$157,624)	(\$71,790,073)
2023	(48,889,849)	(154,851)	(49,044,700)
2024	(11,288,540)	(153,138)	(11,441,678)
2025	(3,060,892)	(52,848)	(3,113,740)
2026	0	(17,498)	(17,498)
Thereafter	0	84	84
Total	(\$134,871,730)	(\$535,875)	(\$135,407,605)

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.

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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, 2019, rolled forward to the measurement date of December 31, 2020. 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	6.00 percent
Prior Measurement date	3.16 percent
Investment Rate of Return	6.00 percent
Municipal Bond Rate:	
Current measurement date	2.00 percent
Prior Measurement date	2.75 percent
Health Care Cost Trend Rate:	
Current measurement date	8.5 percent, initial 3.50 percent, ultimate in 2035
Prior Measurement date	10.5 percent, initial 3.50 percent, ultimate in 2030
Actuarial Cost Method	Individual Entry Age

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. Postretirement 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. Postretirement 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.

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. Best estimates of arithmetic rates of return were provided by OPERS investment consultant. For each major asset class that is included in the Health Care's portfolio's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

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Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Arithmetic)
Fixed Income	34.00 %	1.07 %
Domestic Equities	25.00	5.64
Real Estate Investment Trust	7.00	6.48
International Equities	25.00	7.36
Other investments	9.00	4.02
Total	100.00 %	4.43 %

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2020. A single discount rate of 3.16 percent was used to measure the OPEB liability on the measurement date of December 31, 2019. 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 2.00 percent (Fidelity Index’s “20-Year Municipal GO AA Index”). 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 2120. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2120, the duration of the projection period through which projected health care payments are fully funded.

Sensitivity of the County’s Proportionate Share of the Net OPEB Asset to Changes in the Discount Rate

The following table presents the County’s proportionate share of the net OPEB asset calculated using the single discount rate of 6.00 percent, as well as what the County’s proportionate share of the net OPEB asset would be if it were calculated using a discount rate that is one-percentage-point lower (5.00 percent) or one-percentage-point higher (7.00 percent) than the current rate:

	1% Decrease (5.00%)	Current Discount Rate (6.00%)	1% Increase (7.00%)
County's proportionate share of the net OPEB asset	(\$12,127,597)	(\$48,772,647)	(\$78,897,819)

Sensitivity of the County’s Proportionate Share of the Net OPEB Asset 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 asset. The following table presents the net OPEB asset calculated using the assumed trend rates, and the expected net OPEB asset 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.

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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 2021 is 8.50 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 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.

	Current Health Care Cost Trend Rate		
	1% Decrease	Assumption	1% Increase
County's proportionate share of the net OPEB asset	(\$49,961,318)	(\$48,772,647)	(\$47,442,720)

Changes between the Measurement Date and the Reporting Date During 2021, the OPERS Board made various changes to assumptions for the actuarial valuation as of December 31, 2021. The effects of these changes are unknown.

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2021, actuarial valuation and the June 30, 2020 actuarial valuation are presented below:

	June 30, 2021	June 30, 2020
Projected salary increases	12.50 percent at age 20 to 2.50 percent at age 65	12.50 percent at age 20 to 2.50 percent at age 65
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.45 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.45 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	5.00 percent initial, 4 percent ultimate	5.00 percent initial, 4 percent ultimate
Medicare	-16.18 percent initial, 4 percent ultimate	-6.69 percent initial, 4 percent ultimate
Prescription Drug		
Pre-Medicare	6.50 percent initial, 4 percent ultimate	6.50 percent initial, 4 percent ultimate
Medicare	29.98 initial, 4 percent ultimate	11.87 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.

Cuyahoga County, Ohio
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Actuarial assumptions used in the June 30, 2021, valuation are based on the results of an actuarial experience study for the period July 1, 2011 through June 30, 2016.

The non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The 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 7.00 percent as of June 30, 2021, and 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, 2021. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was used to measure the total OPEB liability as of June 30, 2021.

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, 2021, calculated using the current period discount rate assumption of 7.00 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 (6.00 percent) or one percentage point higher (8.00 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 (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
County's proportionate share of the net OPEB asset	(\$337,340)	(\$399,765)	(\$451,913)
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	(\$449,800)	(\$399,765)	(\$337,894)

Changes Between the Measurement Date and the Reporting Date In February 2022, the Board approved changes to demographic measures that will impact the June 30, 2022, actuarial valuation. The effect on the net OPEB liability is unknown.

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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 2021, the County contracted with several insurance companies for employee medical, prescription, dental, vision and other benefits as follows:

<u>Company</u>	<u>Benefit Provided</u>
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.

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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
Governmental Activities				
<i>General Obligation Bonds - Unvoted</i>				
2009 Capital Improvements Bonds	2009	1.62 - 6.03%	\$163,825,000	2034
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>OWDA Loans from Direct Borrowings</i>				
Solid Waste Convenience Center	2020	3.43	1,218,908	2034
<i>OPWC Loans from Direct Borrowings</i>				
Schaaf Bridge	2006	0.00	1,251,250	2027
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 Shaker Square Refunding Bonds	2010	1.00 - 4.12	2,800,000	2030
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
Business-Type Activities				
<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
Dewey Road Pump Station	2011	3.28	2,642,665	2032
Jefferson Drive Sewer Lining	2013	2.66	378,483	2032

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Debt Issue	Original Issue Date	Interest Rate	Original Issue	Year of Maturity
Business-Type Activities (continued)				
<i>OWDA Loans</i>				
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
Richmond Forbes Pump Station Improvement	2021	1.50	N/A	N/A

Changes in the County's long-term obligations during the year ended December 31, 2021, consist of the following:

	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds - Unvoted					
2009 Capital Improvement Bonds					
Build America Bonds - Serial	\$7,720,000	\$0	\$50,000	\$7,670,000	\$55,000
Build America Bonds - Term	35,740,000	0	0	35,740,000	0
Recovery Zone Economic					
Development Bonds - Serial	7,485,000	0	50,000	7,435,000	50,000
Recovery Zone Economic					
Development Bonds - Term	34,740,000	0	0	34,740,000	0
2019A Capital Improvement Bonds					
Serial Bonds	39,500,000	0	480,000	39,020,000	485,000
Unamortized Premium	3,757,234	0	45,658	3,711,576	0
2019B Taxable Capital Improvement					
Refunding Bonds					
Serial Bonds	32,725,000	0	4,520,000	28,205,000	4,565,000
2020A Capital Improvement Refunding Bonds					
Serial Bonds	56,345,000	0	5,815,000	50,530,000	6,215,000
Unamortized Premium	8,328,300	0	859,510	7,468,790	0
2020B Taxable Capital Improvement					
Refunding Bonds					
Serial Bonds	52,720,000	0	1,910,000	50,810,000	1,985,000
<i>Total General Obligation Bonds - Unvoted</i>	<u>279,060,534</u>	<u>0</u>	<u>13,730,168</u>	<u>265,330,366</u>	<u>13,355,000</u>
Net Pension Liability					
OPERS	557,864,040	0	154,933,655	402,930,385	0
STRS	5,393,492	0	2,969,227	2,424,265	0
<i>Total Net Pension Liability</i>	<u>563,257,532</u>	<u>0</u>	<u>157,902,882</u>	<u>405,354,650</u>	<u>0</u>
Net OPEB Liability					
OPERS	384,806,074	0	384,806,074	0	0
OWDA Loans Payable from Direct Borrowings					
Solid Waste Convenience Center	1,123,052	0	66,676	1,056,376	68,982
OPWC Loans Payable from Direct Borrowings					
Schaaf Bridge	375,376	0	31,281	344,095	62,562
Turney Road	34,397	0	0	34,397	0
<i>Total OPWC Loans Payable from Direct Borrowings</i>	<u>409,773</u>	<u>0</u>	<u>31,281</u>	<u>378,492</u>	<u>62,562</u>
Certificates of Participation					
2014 Convention Hotel					
Serial Bonds	117,310,000	0	11,800,000	105,510,000	12,400,000
Term Bonds	72,125,000	0	0	72,125,000	0
Unamortized Premium	21,685,263	0	1,350,786	20,334,477	0
Unamortized Discount	(370,136)	0	(23,056)	(347,080)	0
<i>Total Certificates of Participation</i>	<u>\$210,750,127</u>	<u>\$0</u>	<u>\$13,127,730</u>	<u>\$197,622,397</u>	<u>\$12,400,000</u>

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	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
Revenue Bonds					
1992 Gateway Economic Development	\$7,000,000	\$0	\$3,500,000	\$3,500,000	\$3,500,000
2010 Shaker Square Refunding Bonds					
Term Bonds	1,810,000	0	240,000	1,570,000	245,000
Unamortized Premium	81,292	0	10,779	70,513	0
2013A Steelyard Commons					
Taxable Economic Development Bonds					
Serial Bonds	2,130,000	0	130,000	2,000,000	135,000
Term Bonds	1,260,000	0	0	1,260,000	0
Unamortized Discount	(46,778)	0	(1,794)	(44,984)	0
2013B Westin Hotel					
Taxable Economic Development Bonds					
Serial Bonds	2,190,000	0	130,000	2,060,000	135,000
Term Bonds	3,010,000	0	0	3,010,000	0
Unamortized Discount	(103,502)	0	(2,588)	(100,914)	0
2014A Various Purpose Sales Tax Revenue Bonds					
Serial Bonds	83,580,000	0	5,930,000	77,650,000	6,210,000
Term Bonds	6,385,000	0	0	6,385,000	0
Unamortized Premium	12,186,962	0	803,298	11,383,664	0
2014B Western Reserve Bonds					
Taxable Economic Development Bonds					
Serial Bonds	22,185,000	0	0	22,185,000	0
2014C Medical Mart/Convention Center					
Refunding Bonds					
Tax-Exempt Economic Development					
Term Bonds	20,505,000	0	65,000	20,440,000	70,000
Unamortized Discount	(538,871)	0	(1,708)	(537,163)	0
2015A Sales Tax Revenue Bonds -					
Public Square Project					
Serial Bonds	6,460,000	0	495,000	5,965,000	505,000
Term Bonds	1,305,000	0	0	1,305,000	0
Unamortized Discount	(18,677)	0	(1,191)	(17,486)	0
Unamortized Premium	447,301	0	28,514	418,787	0
2017A Sales Tax Revenue Bonds -					
Arena Renovation Project					
Serial Bonds	34,150,000	0	1,555,000	32,595,000	1,595,000
Unamortized Premium	2,671,190	0	121,631	2,549,559	0
2017B Sales Tax Revenue Bonds -					
Arena Renovation Project					
Serial Bonds	23,505,000	0	0	23,505,000	0
Term Bonds	11,815,000	0	0	11,815,000	0
2017C Sales Tax Revenue Bonds -					
Arena Renovation Project					
Serial Bonds	14,670,000	0	3,540,000	11,130,000	3,620,000
Term Bonds	47,840,000	0	0	47,840,000	0
2020A Brownfield Refunding Bonds					
Taxable Economic Development Bonds					
Serial Bonds	10,485,000	0	950,000	9,535,000	965,000
2020B Commercial Redevelopment Refunding Bonds					
Taxable Economic Development Bonds					
Serial Bonds	1,675,000	0	220,000	1,455,000	225,000
Term Bonds	720,000	0	0	720,000	0
2020C Gateway Arena Refunding Bonds					
Taxable Economic Development Bonds					
Serial Bonds	15,225,000	0	4,295,000	10,930,000	4,625,000
2020D Economic Development Bonds - GCHI					
Tax-Exempt Economic Development Refunding					
Serial Bonds	140,765,000	0	18,990,000	121,775,000	20,830,000
Unamortized Premium	22,927,202	0	3,093,010	19,834,192	0
Total Revenue Bonds	\$496,276,119	\$0	\$44,089,951	\$452,186,168	\$42,660,000

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	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
Other Long-Term Obligations					
Asset Retirement Obligation	\$129,000	\$0	\$0	\$129,000	\$0
Compensated Absences	34,666,818	1,861,617	1,313,499	35,214,936	1,777,054
Capital Lease	72,270,987	12,163,841	3,688,519	80,746,309	4,160,847
Capital Lease from Component Unit	206,736,711	0	26,516,168	180,220,543	27,837,068
Total Other Long-Term Obligations	313,803,516	14,025,458	31,518,186	296,310,788	33,774,969
Total Governmental Activities	\$2,249,486,727	\$14,025,458	\$645,272,948	\$1,618,239,237	\$102,321,513
	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
Business Type Activities					
OPWC Loans from Direct Borrowings					
Sanitary Sewer System Improvement	\$129,916	\$0	\$11,810	\$118,106	\$11,810
Barton, Bronson, Cook Sanitary	875,000	0	50,000	825,000	50,000
Various Sanitary Sewer Repairs in Maple Heights	72,775	0	3,830	68,945	3,830
Bagely Road Sanitary Sewer	1,532,378	0	78,584	1,453,794	78,584
Total OPWC Loans from Direct Borrowings	2,610,069	0	144,224	2,465,845	144,224
OWDA Loans from Direct Borrowings					
CSO Improvements	87,498	0	18,330	69,168	18,949
Suffolk Estates Pump Station	68,102	0	11,502	56,600	11,878
Woods Pump Station	228,708	0	32,143	196,565	33,196
CSO Improvements/East 38th 40th Street	304,329	0	42,771	261,558	44,172
Fitch Road Sanitary Sewer	609,325	0	85,636	523,689	88,442
Echo Hills Wastewater Treatment Plant Elimination	761,000	0	90,820	670,180	93,898
Stearns and Cook Roads Sanitary Sewer	275,566	0	24,885	250,681	25,771
Cook Mackenzie Sanitary Sewer	311,851	0	32,072	279,779	33,212
Thornapple Pump Station	438,948	0	44,828	394,120	46,502
Sewer Repairs	1,365,115	0	99,655	1,265,460	102,920
Fernhill Sewer Replacement	967,910	0	72,984	894,926	74,939
North Granger Sewer Replacement	373,497	0	31,547	341,950	32,336
Dewey Road Pump Station	1,461,591	0	106,522	1,355,069	110,045
Jefferson Drive Sewer Lining	162,578	0	12,259	150,319	12,587
Broadview Drill Drop and Sanitary Sewer	240,050	0	14,993	225,057	15,502
Barton, Bronson and Cook Sanitary Improvement	1,021,377	18,330	25,081	1,014,626	0
Turney Road Sewer Rehabilitation	130,542	2,947	749	132,740	0
Bagley Sewer and Water	1,333,052	0	60,984	1,272,068	62,845
Bradford Pump Station Elimination	725,358	0	28,538	696,820	29,429
Broadrock Drill Drop	202,130	0	9,003	193,127	9,197
Egbert Road Force Main	127,720	0	5,532	122,188	5,631
Richmond Forbes Pump Station Improvement	0	1,539	0	1,539	0
Total OWDA Loans from Direct Borrowings	11,196,247	22,816	850,834	10,368,229	851,451
Other Long-Term Obligations					
Asset Retirement Obligation	53,625	0	0	53,625	0
Compensated Absences	737,657	61,316	190,209	608,764	135,692
Total Other Long-Term Obligations	791,282	61,316	190,209	662,389	135,692
Net Pension Liability - OPERS					
Sanitary Engineer	11,622,167	0	3,227,783	8,394,384	0
Net OPEB Liability - OPERS					
Sanitary Engineer	8,016,792	0	8,016,792	0	0
Total Business-Type Activities	\$34,236,557	\$84,132	\$12,429,842	\$21,890,847	\$1,131,367

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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 intergovernmental and miscellaneous revenues in the community development special revenue fund and 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. The OWDA loan will be paid from the solid waste 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 \$378,492 and \$2,465,845, 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 related to governmental and business-type activities of \$1,056,376 and \$10,368,229, respectively, 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:

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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
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	\$780,000	\$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 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.

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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:

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.

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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.

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
2022	\$70,000
2023	70,000
2024	70,000
2025	75,000
2026	75,000
Total	\$360,000
<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.

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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.

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:

Year	\$3,910,000	\$4,020,000	\$4,145,000	\$4,275,000	\$4,405,000
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	\$3,910,000	\$4,020,000	\$4,145,000	\$4,275,000	\$4,405,000
<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>
Year	\$4,555,000	\$4,710,000	\$4,870,000	\$12,950,000	\$11,815,000
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	\$4,555,000	\$4,710,000	\$4,145,000	\$12,950,000	\$11,815,000
<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.

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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, 2021, \$33,575,000 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.

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.

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 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.

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.

Cuyahoga County, Ohio
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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.

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.

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.

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, 2021, \$41,005,000 of the defeased bonds are still outstanding.

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, 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 \$2,300,767 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 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:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

	Outstanding 12/31/21	Lines of Credit
Barton, Bronson and Cook Sanitary Improvement	\$1,014,626	\$1,698,534
Turney Road Sewer Rehabilitation	132,740	163,937
Richmond Forbes Pump Station Improvements	1,539	438,296
<i>Totals</i>	\$1,148,905	\$2,300,767

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, 2021, is \$23,804,950. 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 2021 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, 2021, there has been no draws on the letter of credit.

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The effects of the debt limitations described above at December 31, 2021, are an overall debt margin of \$620,271,093; and an unvoted debt margin of \$160,164,120.

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 10 percent of sales tax revenues. Total principal and interest remaining on the bonds is \$287,884,081, payable through December 2038. For the current year, principal and interest paid and total sales tax revenues were \$20,023,213 and \$311,335,894, 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 9.57 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$12,834,074. Principal and interest paid for the current year and total net revenues available were \$1,292,667 and \$13,512,748, respectively.

Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2021, are as follows:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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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
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	8,430,000	3,461,085	15,955,000	6,373,027	4,400,000	646,423
2027-2031	45,115,000	13,515,118	82,160,000	22,559,187	7,295,000	1,973,889
2032-2036	66,125,000	5,223,318	55,900,000	10,067,471	2,270,000	1,174,329
2037-2041	3,215,000	96,450	20,310,000	1,226,600	2,080,000	519,487
2042	0	0	0	0	760,000	43,700
Total	\$168,565,000	\$38,914,266	\$223,260,000	\$70,109,909	\$53,155,000	\$9,811,844

	Tax-Exempt Economic Development Revenue Bonds		Certificates of Participation	
	Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest
2022	\$20,900,000	\$6,051,450	\$12,400,000	\$8,935,844
2023	21,750,000	5,216,150	13,015,000	8,345,844
2024	22,610,000	4,346,850	13,675,000	7,725,844
2025	23,515,000	3,443,150	14,350,000	7,075,094
2026	24,685,000	2,268,900	15,075,000	6,391,344
2027-2031	28,755,000	1,036,150	42,750,000	21,155,470
2032-2036	0	0	20,395,000	13,530,594
2037-2041	0	0	26,500,000	8,966,500
2042-2044	0	0	19,475,000	2,545,156
Total	\$142,215,000	\$22,362,650	\$177,635,000	\$84,671,690

	From Direct Borrowings		
	OWDA Loans		OPWC Loans
	Principal	Interest	
2022	\$68,982	\$35,647	\$62,562
2023	71,369	33,261	62,563
2024	73,837	30,792	62,563
2025	76,392	28,238	62,563
2026	79,034	25,595	62,563
2027-2031	438,125	85,021	31,281
2032-2034	248,637	12,937	0
Total	\$1,056,376	\$251,491	\$344,095

Cuyahoga County, Ohio
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	Recovery Zone Economic Development Bonds (RZEDBs)		Build America Bonds (BABs)		Subsidy	Total
	Serial and Term		Serial and Term			
	Principal	Interest	Principal	Interest		
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	3,700,000	2,332,606	3,810,000	2,332,606	(1,862,766)	10,312,446
2027-2031	20,545,000	8,206,089	21,140,000	8,206,089	(6,553,179)	51,543,999
2032-2034	14,195,000	1,758,006	14,600,000	1,758,006	(1,403,931)	30,907,081
Total	\$42,175,000	\$22,428,466	\$43,410,000	\$22,428,466	(\$17,910,722)	\$112,531,210

Business-Type Activities

	From Direct Borrowings		
	OWDA Loans		OPWC
	Principal	Interest	Loans
2022	\$851,451	\$263,775	\$144,224
2023	878,755	238,595	144,224
2024	906,944	210,603	144,225
2025	925,492	185,727	144,225
2026	937,640	158,500	144,224
2027-2031	3,412,176	441,190	721,122
2032-2036	1,005,229	110,097	662,069
2037-2040	301,637	12,176	361,532
Total	\$9,219,324	\$1,620,663	\$2,465,845

Note 22 – Conduit Debt Obligations

Periodically, the County has issued HUD Section 108 Certificates and 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, 2021, the aggregate principal amounts outstanding for the HUD Section 108 Certificates and the Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately \$2.5 million, \$303.3 million, \$1.9 billion, and \$139.8 million, respectively.

Cuyahoga County, Ohio
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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 \$6,069,111 have been accrued as a liability based on a review of January through February 2022 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 2020 and 2021 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2020	\$8,152,078	\$93,509,694	\$95,169,974	\$6,491,798
2021	6,491,798	101,652,424	102,075,111	6,069,111

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 2021, 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	453,825,732
Hilton Hotel	301,000,000
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

Cuyahoga County, Ohio
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For the Year Ended December 31, 2021

Company/Type of Insurance	Coverage
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	10,000,000
Premises Medical	3,000
Starr Surplus Lines Insurance Company	
Cyber Insurance	3,000,000
Ohio Casualty	
Auto On-Road Physical Damage	16,691,794
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

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 2021 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 2021. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$6,881,586 have been accrued as a liability at December 31, 2021, 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, 2021, 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 2020 and 2021 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2020	\$5,762,708	\$190,262	\$185,888	\$5,767,082
2021	5,767,082	4,449,619	3,335,115	6,881,586

Cuyahoga County, Ohio
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Note 24 – Leases

Operating Leases

The County is the lessee in 17 operating lease agreements for various purposes. The aggregate annual rental payments under those agreements for 2021 totaled \$3,662,023. 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, 2021:

<u>Year Ending December 31,</u>	<u>Governmental Funds</u>	<u>Enterprise Funds</u>	<u>Total</u>
2022	\$3,476,217	\$100,000	\$3,576,217
2023	3,376,215	100,000	3,476,215
2024	2,956,904	100,000	3,056,904
2025	1,985,591	100,000	2,085,591
2026	511,590	100,000	611,590
Total minimum lease payments	<u>\$12,306,517</u>	<u>\$500,000</u>	<u>\$12,806,517</u>

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:

	<u>Governmental Funds</u>
Land	\$47,426,114
Building	543,343,703
Total Original Cost	590,769,817
Less: Accumulated Depreciation	<u>(102,721,673)</u>
Total Book Value as of December 31, 2021	<u>\$488,048,144</u>

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:

Cuyahoga County, Ohio
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For the Year Ended December 31, 2021

Year Ending December 31,	Governmental Funds
2022	\$43,065,221
2023	43,115,077
2024	43,217,055
2025	43,311,888
2026	43,279,626
2027-2031	53,717,447
2032-2036	28,913,119
2037-2040	22,036,842
Total	320,656,275
Less: Amount Representing Interest	(59,689,423)
Present Value of Net Minimum Lease Payments	\$260,966,852

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.

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, Ohio
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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.

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 2021, 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 2021, 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 2021, the County contributed \$6,000.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021, 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.

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 2021, 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 2021, the County did not make a contribution.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 2021. 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.

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 2021, 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, 2021

Note 27 – Significant Commitments

Contractual Commitments

At December 31, 2021, the County's significant contractual commitments consisted of the following:

Project	Contract Amount	Amount Paid	Remaining on Contract
Sanitary Sewer Projects			
Emergency Repairs	\$10,144,942	\$9,747,014	\$397,928
2020 Sewer Repair Program	5,977,242	2,750,226	3,227,016
Cleaning, Televising, Sanitizing Sewers	5,946,030	3,771,680	2,174,350
Towpath Trail Stage 1 Harvard Ave.	3,947,466	3,767,066	180,400
2019 Sewer Repair Program	2,747,725	2,660,601	87,124
Wallings Road Pump Station Improvements	677,055	651,395	25,660
General Engineering Services	400,000	293,197	106,803
Total Sanitary Sewer Projects	29,840,460	23,641,179	6,199,281
Airport Projects			
Airport Apron and Taxiway B Reconstruction	4,766,601	4,349,700	416,901
Road and Bridge Projects			
Various Road Reconstruction, Widening and Resurfacing	81,209,165	48,119,013	33,090,152
Bagley/Pleasant Valley Project	25,504,858	23,845,114	1,659,744
Towpath Trail	25,255,702	22,717,482	2,538,220
General and Design Engineering Services	16,596,755	13,734,022	2,862,733
Highland Road Bridge	16,452,427	16,059,877	392,550
Various Bridge Rehabilitation	6,630,935	2,102,676	4,528,259
Mastick Road Bridge Side Hill	4,115,507	3,995,769	119,738
Green Road Bridge Replacement	4,076,769	2,833,063	1,243,706
General Construction Management Support, Adjunct Services and Materials Testing	1,445,000	801,573	643,427
Future Amazon Site Perimeter Roads - Euclid	1,354,516	1,125,840	228,676
Old Rockside Bridge	1,170,266	1,045,549	124,717
West 130th Street Bridge Professional Services	723,440	190,734	532,706
Chagrin Valley Road Bridge	608,139	608,139	0
Shady Road Culvert Replacement	366,179	292,701	73,478
2019 County-wide Preventive Maintenance Program	241,889	169,436	72,453
General Right of Way Services	184,978	184,978	0
Total Road and Bridge Projects	185,936,525	137,825,966	48,110,559
Information Technology Projects			
Enterprise Resource Planning Software - ERP	31,782,968	29,072,489	2,710,479
Harris Real Property Tax/CAMA Appraisal Systems	4,231,718	4,094,864	136,854
Data Lake Repository Tool	1,086,751	980,996	105,755
Data Center Co-Location Services	666,572	443,597	222,975
Wide Area Networks Links	395,233	370,432	24,801
Total Information Technology Projects	\$38,163,242	\$34,962,378	\$3,200,864

Cuyahoga County, Ohio
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Project	Contract Amount	Amount Paid	Remaining on Contract
Facility-Related Projects			
General Architectural and Engineering	\$10,606,761	\$2,995,410	\$7,611,351
Design Build Central Booking Project	5,664,010	1,550,847	4,113,163
Juvenile Court Complex	5,310,000	213,348	5,096,652
Harvard Garage Roof Replacement	3,282,328	2,783,949	498,379
Jail Elevators	2,320,000	0	2,320,000
Fire Dampers, Smoke Dampers and Inspection	1,376,400	657,150	719,250
Medical Examiners Building Improvements	1,312,383	0	1,312,383
Cuyahoga County Halle Warehouse Prosecutor's Office	881,693	856,494	25,199
General Mechanical, Electric, Plumbing and Architecture	557,792	414,581	143,211
Harvard Garage Buildout/Consolidation-Moving Services	502,346	461,238	41,108
Total Facility-Related Projects	<u>31,813,713</u>	<u>9,933,017</u>	<u>21,880,696</u>
Total Contractual Commitments	<u>\$290,520,541</u>	<u>\$210,712,240</u>	<u>\$79,808,301</u>

All of the remaining commitment amounts were encumbered at year end. The amount of \$2,140,033 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	\$12,451,684
Human Services	29,515,983
Health and Human Services Levy	822,386
County Board of Developmental Disabilities	4,720,743
Children Services	16,514,867
Coronavirus Relief	18,677,866
Other Governmental Funds	<u>82,344,697</u>
Total Governmental Funds	<u>165,048,226</u>
Proprietary Funds:	
Sanitary Engineer	6,766,799
Other Enterprise Funds	1,841,821
Internal Service Funds	<u>13,781,809</u>
Total Proprietary Funds	<u>22,390,429</u>
Total	<u>\$187,438,655</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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Note 28 – Asset Retirement Obligations

The Governmental Accounting Standards Board's (GASB) Statement No. 83, *Certain Asset Retirement Obligations*, provides guidance related to asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. 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 County'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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the County received COVID-19 funding. 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. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the County. The impact on the County's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

During 2021, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$4,268,079 was sub-granted to other governments and \$28,336,135 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 January 13, 2022, the County issued \$190,090,000 in Sales Tax Revenue Bonds. The bonds were issued at interest rates varying from 1.95 to 4.00 percent for 15 years for the purpose of updating the facilities of the local professional baseball team.

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.

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, and a network of urban and suburban primary care health sites. The Elizabeth Severance Prentiss Center for Skilled Nursing Care ceased operations in 2021.

Cuyahoga County, Ohio
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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 2021. 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 Cuyahoga County's Annual Comprehensive Financial Report (ACFR). A copy of the ACFR 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 CareInnovation LLC, MetroHealth Holdings LLC, MHS Purchasing LLC, Lumina Imaging and Select Assurance Captive LLC as blended component units. The System holds an equity interest in a joint venture with partial ownership of Senior & Rehab Care at MetroHealth LLC. Additionally, MH Holdings LLC holds an equity interest in a joint venture with partial ownership in NEO Total Health and Wellness LLC.

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
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The System entered into a joint venture with Promedica with an equity interest in Senior & Rehab Care at MetroHealth LLC for the purpose of operating a duly licensed Medicare/Medicaid certified short-stay skilled nursing facility at MetroHealth's Old Brooklyn Senior Health and Wellness Center. Additionally, MetroHealth Holdings LLC formed a joint venture with Medical Mutual of Ohio with an equity interest in NEO Total Health and Wellness, LLC to provide coordinated primary care services to the senior population. Both joint ventures are recorded as Equity Interest in joint ventures on the System's Statement of Net Position. Any change in the interest is reflected in the change in operating income (loss).

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.

Cuyahoga County, Ohio
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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 \$67,884 in 2021.

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:

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 favorable adjustments to net patient revenue of \$2,548 in 2021, 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 26 percent and 39 percent, respectively, of the System's net patient service revenue for the year ended December 31, 2021. 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.

Direct Contracting Model In 2021, the System voluntarily participated in the Centers for Medicare and Medicaid Services (CMS) Global and Professional Direct Contracting Model (DCE). The 2021 performance year began April 1st with the goal of preserving or enhancing the quality of care for Medicare Fee-for-Service beneficiaries while reducing healthcare costs. The DCE model was established as a risk-sharing arrangement through which participants could earn shared savings or payback shared losses based on performance. The System received capitated, risk-adjusted monthly payments for primary care services provided by participating providers. Technical claims continued to be paid on a fee-for-service basis. As of December 31, 2021, the System recorded \$6,267 of capitation revenue related to the DCE in the other revenue line of the Statement of Revenues, Expenses, and Changes in Net Position.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

Hospital Franchise Fee Program (HFF) 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). The program provided 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. Effective July 1, 2009, the UPL program was expanded to include Section 501(c)(3) non-profit hospitals. As a result of the program expansion, the funding mechanism moved from inter-governmental payments to a HFF tax paid by the participating hospitals to draw down federal matching funds. In State Fiscal Year 2020, the Program was redesigned using a Cost Coverage Add-on (CCA) model, resulting in additional payments added to the System's base rate for each Medicaid inpatient discharge and outpatient service. As a result of the Pandemic in 2020 and 2021, hospital additional payments (HAP) were made to hospitals as the CCA payment methodology was unable to distribute adequate funds to participating hospitals due to reduced patient volumes associated with the pandemic. At December 31, 2021, \$21,289 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 HFF by the System was \$136,906 in 2021. The System incurred franchise fee expense of \$29,791 in 2021 and recorded in other expenses in the Statement of Revenues, Expenses, and Changes in Net Position. At December 31, 2021, the System had prepaid Program assessments of \$8,523 recorded in the Statement of Net Position in prepaid expenses.

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 \$36,649 for 2021. These amounts are included in net patient service revenue and include Hospital Care Assurance (HCAP) revenue of \$26,942 in 2021, reduced by HCAP assessments recorded by the System of \$4,263 in 2021.

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 2021, the System recorded CICIP program revenue of \$69,127 which is included in net patient service revenue. At December 31, 2021, the System had a CICIP receivable of \$9,716, CICIP prepaid assessments of \$0, and a CICIP payable of \$870. The receivable, prepaid assessment and payable are included in the Statement of Net Position in other receivables, prepaid expenses and other current liabilities, respectively.

Cuyahoga County, Ohio
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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 \$176,366 in 2021, which represents 4.3 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.

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 \$5,490 through funds established by the CARES Act (Stimulus funding) in 2021. 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, 2021, \$41,586 was recouped and the remaining \$50,686 has been classified as Advance payments within current 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.

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For the Year Ended December 31, 2021

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.

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.

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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.

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 2021 was \$1,686 and is recorded as a reduction to interest expense in the Statement of Revenue, Expenses, and Changes in Net Position.

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 22 percent, 29 percent and 11 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:

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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 simplify 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. The statement had a material impact on the financial statements. In 2021, the System did not record \$42,126 of capitalized interest expense and \$9,440 of capitalized interest income that would have been recorded if the standard was not adopted.

GASB Statement No. 98, *The Annual Comprehensive Financial Report* – This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments. The requirements of this Statement are effective for fiscal years ending after December 15, 2021.

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.

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, 2022. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2021. There is no impact to The System for the guidance on lease modifications. The System has not yet determined the impact this statement will have on the financial statements in relation to the remaining requirements.

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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.

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, 2021, the Capitalized Interest Payment Fund and the Bond Project Fund had balances of \$37,693 and \$220,833, respectively.

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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, 2021 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, 2021 totaled \$560,562 and were subject to the following categories of custodial credit risk:

Uncollateralized	\$258,526
Amount collateralized or insured	<u>302,036</u>
Total bank balances	<u>\$560,562</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

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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.
- 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 or 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

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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, 2021, the fair values of the System's investments and their ratings by Standard and Poor's were as follows:

	Total	Investment Maturities		Rating
		Less than 1 Year	1 - 5 Years	
U.S. Treasury Notes	\$95,010	\$5,350	\$89,660	AA+
Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Banks and Federal Farm Credit Banks	148,643	61,532	87,111	AA+
Corporate Bonds	4,095	0	4,095	AA+
Money Market Mutual Funds	18,879	18,576	303	AAA
Total Investments	\$266,627	\$85,458	\$181,169	

Deposits of \$606 and unrated investments of \$324,706 are included in investments in the Statement of Net Position at December 31, 2021. Additionally, \$140,191 are fixed income mutual funds. The underlying securities held by these funds have a weighted-average maturity of 6 years. Additionally, \$16,179 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, 2021 are as follows:

Deposits	\$560,388
Investments	591,333
Total	\$1,151,721

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, 2021:

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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	\$95,010	\$0	\$95,010
U.S. Agency Securities	148,643	0	148,643
Corporate Bonds	4,095	0	4,095
Total Debt Securities	247,748	0	247,748
Money Market Mutual Funds	18,879	18,879	0
Mutual Funds	306,213	306,213	0
Certificates of Deposit	2,220	0	2,220
Equities	16,174	16,174	0
Other Investments	99	0	99
Total Investments Measured at Fair Value	<u>\$591,333</u>	<u>\$341,266</u>	<u>\$250,067</u>

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, 2021, 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, 2021, 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, 2021, 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:

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<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, 2021, The System holds 12.2 percent in Federal National Mortgage Association (Fannie Mae) issues.

Capital Assets

The following table summarizes changes in the capital assets of the System for the year ended December 31, 2021:

	<u>Balance 12/31/20</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance 12/31/21</u>
<i>Nondepreciable Capital Assets</i>				
Land	\$24,157	\$0	\$0	\$24,157
Construction in Progress	367,718	273,141	(23,902)	616,957
<i>Total Nondepreciable Capital Assets</i>	391,875	273,141	(23,902)	641,114
<i>Depreciable Capital Assets</i>				
Land Improvements	13,961	61	(16)	14,006
Buildings and Fixed Equipment	781,714	4,852	(14,449)	772,117
Equipment	459,801	19,576	(3,652)	475,725
<i>Total Depreciable Capital Assets</i>	1,255,476	24,489	(18,117)	1,261,848
<i>Less Accumulated Depreciation</i>				
Land Improvements	(12,096)	(1,795)	1,285	(12,606)
Buildings and Fixed Equipment	(526,703)	(23,004)	13,190	(536,517)
Equipment	(388,178)	(24,428)	3,641	(408,965)
<i>Total Accumulated Depreciation</i>	(926,977)	(49,227)	18,116	(958,088)
<i>Total Depreciable Capital Assets, Net</i>	328,499	(24,738)	(1)	303,760
<i>Capital Assets, Net</i>	\$720,374	\$248,403	(\$23,903)	\$944,874

Total depreciation and amortization expense related to capital assets for 2021 was \$49,227.

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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 23, 2022.

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 ½ of 1 percent and (c) the LIBOR Rate for a one-month term in effect on such day plus two hundred basis points (200 bps) plus 1.00 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, 2021.

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.

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, 2021). At December 31, 2021, the outstanding balance under this line of credit was \$1,732.

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 (1.0 percent at December 31, 2021). In December 2021, the System granted \$2,951 to Lumina to pay off its lines of credit. On December 29, 2021, the lines of credit were terminated.

Revolving line of credit activity for the year ended December 31, 2021 is as follows:

	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21
Revolving Line of Credit				
MetroHealth System, bank line of credit as defined in the respective agreement, established in 2020	\$0	\$0	\$0	\$0
Recovery Resources, Wells Fargo line of credit as defined in the respective agreement, established in 2015	628	1,700	(596)	1,732
Lumina Imaging, Keybank line of credit as defined in the respective agreement, established in 2019	1,489	1,511	(3,000)	0
<i>Total Revolving Line of Credit</i>	\$2,117	\$3,211	(\$3,596)	\$1,732

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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, 2021 is as follows:

	Outstanding 12/31/20	Additions	Reductions	Outstanding 12/31/21	Amounts Due in One Year
Revenue Bonds					
2009B Hospital Facilities	\$75,000	\$0	\$0	\$75,000	\$0
2017 Hospital Refunding	945,660	0	0	945,660	0
Unamortized discounts and premiums	31,564	0	1,686	29,878	0
<i>Total Revenue Bonds</i>	<u>1,052,224</u>	<u>0</u>	<u>1,686</u>	<u>1,050,538</u>	<u>0</u>
Other Long-Term Obligations					
Loan Obligation - OhioMAS	33	0	23	10	10
Capital Leases	1,023	0	312	711	195
<i>Total Other Long-Term Obligations</i>	<u>1,056</u>	<u>0</u>	<u>335</u>	<u>721</u>	<u>205</u>
<i>Total</i>	<u><u>\$1,053,280</u></u>	<u><u>\$0</u></u>	<u><u>\$2,021</u></u>	<u><u>\$1,051,259</u></u>	<u><u>\$205</u></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 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.

Cuyahoga County, Ohio
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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 (\$1,652 at December 31, 2021), 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, 2021, there were no draws on the Letter of Credit.

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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, 2021.

Following is a summary of property held under capital leases at December 31:

Equipment	\$10,166
Buildings	8,706
	18,872
Accumulated Depreciation	(10,773)
Total	\$8,099

The revenue bonds, leases and loan payment requirements for years subsequent to December 31, 2021, are as follows:

	Total Lease Obligations		Total Loan Obligations		Total Hospital Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$195	\$32	\$10	\$0	\$0	\$55,196
2023	205	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	0	0	0	0	12,605	53,169
2027-2031	0	0	0	0	73,110	255,480
2032-2036	0	0	0	0	93,795	232,421
2037-2041	0	0	0	0	121,215	199,277
2042-2046	0	0	0	0	156,265	161,823
2047-2051	0	0	0	0	202,605	115,477
2052-2056	0	0	0	0	264,850	53,230
2057	0	0	0	0	61,965	1,648
Total	\$711	\$65	\$10	\$0	1,020,660	\$1,290,800
Unamortized Premiums					29,878	
Total Hospital Bonds, Net					\$1,050,538	

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, 2021, the total liability for amounts due to third-party payors was \$15,896. Amounts classified as ‘due within one year’ are based on historical communications and estimated timing of recoupment requests from third-party payors.

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

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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, 2021, the total liability for accrued vacation and sick leave was \$63,028. 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, 2021:

	Balance at 12/31/20	Additions	Deletions	Balance at 12/31/21	Due within One Year
Amounts due to third-party payors	\$7,128	\$13,550	(\$4,782)	\$15,896	\$2,765
Accrued vacation and sick leave	59,629	66,721	(63,322)	63,028	8,416
Totals	<u>\$66,757</u>	<u>\$80,271</u>	<u>(\$68,104)</u>	<u>\$78,924</u>	<u>\$11,181</u>

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 2021, 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, 2021. 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 2021 and 2020 as follows:

Workers’ Compensation

	Balance	Incurred	Paid	Balance	One Year
2020	\$6,475	\$1,107	(\$1,450)	\$6,132	\$1,616
2021	6,132	1,036	(1,659)	5,509	1,613

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Professional Liability

	<u>Beginning Balance</u>	<u>Claims Incurred</u>	<u>Claims Paid</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
2020	\$33,699	\$5,220	(\$1,920)	\$36,999	\$11,806
2021	36,999	7,230	(4,088)	40,141	11,295

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>
2020	\$2,088	\$36,699	(\$37,231)	\$4,556	\$4,556
2021	4,556	43,778	(43,068)	5,266	5,266

The liabilities recorded for worker's compensation and professional liability at December 31, 2021 and 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, 2021, are as follows:

2022	\$8,703
2023	8,298
2024	8,190
2025	7,317
2026	6,625
2027-2031	25,014
2032-2036	2,680
2037-2039	1,563
Total	<u>\$68,390</u>

Rent expense totaled \$9,041 in 2021.

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).

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The System's contributions to OPERS for the year ended December 31, 2021 were \$86,214 equal to the statutorily required contributions for each year, made up of \$70,111 for the Traditional Pension Plan, \$3,353 for the Combined Plan, and \$12,750 for the Member-Directed Plan. The contribution to the Member-Directed Plan includes \$9,107 for the defined contribution pension plan and \$3,643 for the defined contribution OPEB plan (RMA).

At December 31, 2021, the System reported a liability of \$496,483 for its proportionate share of the net pension liability related to the Traditional Pension Plan and an asset of \$16,855, 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, 2020 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, 2020). 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, 2020, the System's proportion was 3.35 percent for the Traditional Pension Plan, which was an increase of .04 from its proportion measured as of December 31, 2019, and 4.96 percent for the Combined Plan, which was an increase of .14 from its proportion measured as of December 31, 2019, and 13.98 percent for the Member-Directed Plan, which was a decrease of .50 from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the System recognized pension expense for the Traditional Pension Plan of \$22,565, the Combined Plan of \$173 and the Member-Directed Plan of \$6,925.

At December 31, 2021, 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
Deferred Outflows of Resources				
Differences between Expected and Actual Experience	\$0	\$0	\$1,751	\$1,751
Changes in Assumptions	0	893	73	966
Changes in Proportionate Share of Contributions	8,094	144	0	8,238
System Contributions Subsequent to the Measurement Date	70,111	3,353	77	73,541
<i>Total Deferred Outflows of Resources</i>	<u>\$78,205</u>	<u>\$4,390</u>	<u>\$1,901</u>	<u>\$84,496</u>

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	Traditional Pension Plan	Combined Plan	Member- Directed Plan	Total
Deferred Inflows of Resources				
Differences between Expected and Actual Experience	\$20,768	\$2,699	\$0	\$23,467
Net Difference between Projected and Actual Earnings on Pension Plan Investments	193,513	2,129	279	195,921
Changes in Proportionate Share of Contributions	0	439	85	524
<i>Total Deferred Inflows of Resources</i>	<u>\$214,281</u>	<u>\$5,267</u>	<u>\$364</u>	<u>\$219,912</u>

At December 31, 2021, the Traditional Pension Plan reported \$70,111, the Combined Plan reported \$3,353, and the Member-Directed Plan reported \$77, 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
2022	(\$75,598)	(\$917)	\$184
2023	(25,313)	(737)	226
2024	(78,883)	(1,227)	161
2025	(26,393)	(608)	199
2026	0	(278)	211
Thereafter	0	(463)	479
Total	<u>(\$206,187)</u>	<u>(\$4,230)</u>	<u>\$1,460</u>

The following table presents the December 31, 2021 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	\$934,845	\$479,628	\$101,502
Traditional Pension Plan	947,044	496,483	121,842
Combined Plan	(9,962)	(14,307)	(17,545)
Member-Directed Plan	(2,237)	(2,548)	(2,796)

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, 2021.

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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 2021 used to fund post-retirement healthcare benefits was \$3,643, which is included in the System’s contractually required contribution of \$86,214 for the year ended December 31, 2021.

At December 31, 2021, the System reported an asset of \$68,093 for its proportionate share of the OPERS collective net OPEB asset. The total OPEB asset used to calculate the net OPEB asset was determined by an actuarial valuation performed as of December 31, 2019, with a rolled-forward measurement date of December 31, 2020. The System’s proportion of the net OPEB asset 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, 2020). Although the assets (liabilities) recognized under GASB Statements No. 68 and 75 meet the GASB definition of an asset (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, and the employer cannot direct the use of the OPEB assets. Additionally, there are no cash flows associated with the recognition of net pension and net OPEB assets (liabilities), deferrals and expenses beyond the requirement to make statutory contributions.

At December 31, 2020, the System’s proportionate share of the OPERS net OPEB asset was 3.82 percent, an increase of 0.07 from the System’s December 31, 2019 proportionate share of 3.75 percent.

For the year ended December 31, 2021, the System recognized OPEB expense of (\$400,417).

At December 31, 2021, 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	\$36,267
Change in Assumptions	33,475	110,331
Differences between Expected and Actual Experience	0	61,453
Changes in Proportionate Share of Contributions	7,466	212
Total	\$40,941	\$208,263

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:	
2022	(\$86,102)
2023	(61,187)
2024	(15,760)
2025	(4,273)
Total	(\$167,322)

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The following table presents the December 31, 2021 net OPEB asset calculated using the discount rate of 6.00 percent, and the expected net OPEB 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 OPEB Liability to Changes in the Discount Rate			
	1% Decrease 5.00%	Current Discount 6.00%	1% Increase 7.00%
Net OPEB Asset	(\$16,932)	(\$68,093)	(\$110,152)

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, 2021 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 Asset	(\$69,752)	(\$68,093)	(\$66,236)

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, 2021:

Restricted, Debt Service Payments	\$53,872
Restricted, Capital Asset Use	2,250
Restricted, Program Activities	4,993
Restricted, Nonspendable	1,550
Total	\$62,665

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 2021, the System received support from the Foundation totaling \$5,888 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 \$655 at December 31, 2021 which is included in other receivables – related party on the System’s Statement of Net Position.

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The System provided the Foundation in-kind support totaling \$2,632 in 2021. 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.

As of December 31, 2021, the fair values of the Foundation’s investments were as follows:

Money Market Funds	\$5,495
Pooled Investment Fund	6,465
Mutual Funds	68,579
Common Stock	1
Limited Partnership Interests	<u>91</u>
Total Investments	<u>\$80,631</u>

The Foundation’s net investment income for the year ended December 31, 2021 consisted of the following:

Interest and Dividends	\$1,027
Net Realized and Unrealized Gains (Losses)	7,118
Less: Investment Management Fees	<u>(92)</u>
	<u>\$8,053</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, 2021:

Programmatic Activities of The MetroHealth System	\$32,246
Time Restrictions	<u>2,847</u>
Total	<u>\$35,093</u>

The Foundation has restricted, nonexpendable net positions in the amounts of \$20,722 at December 31, 2021 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. The outstanding receivable from the System was \$179 at December 31, 2021 which is included in other receivables – related party on the System’s Statement of Net Position.

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The following summarizes changes in the capital assets of CCH for the year ended December 31, 2021:

	Balance 12/31/20	Additions	Reductions/ Transfers	Balance 12/31/21
<i>Nondepreciable Capital Assets</i>				
Land	\$5,904	\$1,484	(\$2,808)	\$4,580
<i>Depreciable Capital Assets</i>				
Buildings and Fixed Equipment	1,665	0	2,808	4,473
<i>Total Capital Assets</i>	7,569	1,484	0	9,053
<i>Less Accumulated Depreciation</i>				
Buildings and Fixed Equipment	(180)	0	(292)	(472)
<i>Capital Assets, Net</i>	\$7,389	\$1,484	(\$292)	\$8,581

Total depreciation and amortization expense related to capital assets for 2021 was \$292.

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 \$3,840 at December 31, 2021.

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, 2021 are as follows:

	Principal	Interest
2022	\$480	\$113
2023	1,835	292
2024	1,980	220
2025	1,030	79
2026	480	53
2027-2029	1,440	70
Total	\$7,245	\$827

Senior & Rehab Care at MetroHealth LLC: The System has an equity interest in Senior & Rehab Care at MetroHealth LLC, which is recorded as Equity Interest in Joint Ventures on the System's Statement of Net Position. At December 31, 2021 the System's equity interest in the joint venture was \$5,134.

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NEO Total Health and Wellness LLC: The System has an equity interest in NEO Total Health and Wellness LLC, which is recorded as Equity Interest in Joint Ventures on the System's Statement of Net Position. At December 31, 2021 the System's equity interest in the joint venture was \$3,214.

Commitments and Contingencies

Purchase Commitments As of December 31, 2021, the System had commitments for various projects totaling approximately \$251,124. Projects with large commitments include \$142,136 for construction of a new hospital and central utility plant; \$15,259 for planning and executive services related to the campus transformation project; \$34,573 for transformation medical equipment; \$8,246 for the expansion of Behavioral Health Inpatient beds located at its Cleveland Heights Medical Center; \$3,105 for structural repairs to the Old Brooklyn parking garage; \$3,210 to upgrade the automatic medication dispensing platform related to the campus transformation project; \$19,824 for the Apex garage enabling project and Apex project preliminary services. With the exception of Cleveland Heights Medical Center, Apex, and Old Brooklyn parking garage projects, the remaining 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, 2021:

Financial Assets:	
Cash and Cash Equivalents	\$2,453
Accounts Receivable, Net	5,081
Other Receivables	196
Investments	<u>80,631</u>
Total Financial Assets, at December 31, 2021	<u>\$88,361</u>

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Less those not available for general expenditures within one year:	
Promises to give, restricted by donors, supporting the mission of The MetroHealth System	(\$3,610)
Original donor-restricted gift, amounts required to be maintained in perpetuity by donor and accumulated investment gains	(31,197)
Less: Earnings to be utilized within one year	675
Funds functioning as endowment funds	(2,663)
Board-designated funds	(10,085)
Less: Board-designated funds expected to be utilized within one year	450
Subject to expenditure for specified purposes	(13,716)
Investments held in annuity reserves	(634)
	(60,780)
Total Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	\$27,581

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	\$10,022	\$0	\$0	\$10,022
Salaries, Wages and Benefits	0	484	1,969	2,453
Purchased Services	0	239	296	535
Occupancy and Related Overhead	0	139	486	625
Other	0	95	(356)	(261)
Total Expenses	\$10,022	\$957	\$2,395	\$13,374

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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 Annual Comprehensive 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.

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, 2021, for 2022 services, has been recorded as unearned.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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.

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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, 2021, \$16,362,270 of the Corporation's bank balance of \$16,770,339 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, 2021, consisted of accounts (special event rental space) and a lease receivable from Cuyahoga County. Most receivables, except the lease receivable, are expected to be collected within one year. 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	\$936,836	\$27,574	\$909,262

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, 2021, the lease receivable is \$180,220,543.

The annual lease requirements are as follows:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

Year	Principal	Interest
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	33,812,273	2,187,727
2027	26,460,044	539,956
Total	<u>\$180,220,543</u>	<u>\$26,779,457</u>

Capital Assets

Capital asset activity for the fiscal year ended December 31, 2021, was as follows:

	Balance 12/31/2020	Additions	Deductions	Balance 12/31/2021
Capital Assets not being depreciated:				
Construction in Progress	\$1,845,221	\$1,065,340	(\$1,882,223)	\$1,028,338
Capital Assets being depreciated:				
Building and Improvements	7,130,349	1,624,848	0	8,755,197
Furniture and Fixtures	1,417,699	257,374	0	1,675,073
Equipment	1,844,225	271,622	0	2,115,847
Total Capital Assets being depreciated	<u>10,392,273</u>	<u>2,153,844</u>	<u>0</u>	<u>12,546,117</u>
Less Accumulated Depreciation				
Building and Improvements	(1,129,380)	(566,682)	0	(1,696,062)
Furniture and Fixtures	(520,483)	(219,020)	0	(739,503)
Equipment	(756,053)	(344,123)	0	(1,100,176)
Total Accumulated Depreciation	<u>(2,405,916)</u>	<u>(1,129,825)</u>	<u>0</u>	<u>(3,535,741)</u>
Total Capital Assets being Depreciated, net	<u>7,986,357</u>	<u>1,024,019</u>	<u>0</u>	<u>9,010,376</u>
Total Capital Assets, net	<u>\$9,831,578</u>	<u>\$2,089,359</u>	<u>(\$1,882,223)</u>	<u>\$10,038,714</u>

Long-Term Obligations

	Outstanding 12/31/2020	Additions	Reductions	Outstanding 12/31/2021	Amount Due in One Year
Loans from Direct Borrowings					
2014 County	\$206,736,711	\$0	\$26,516,168	\$180,220,543	\$27,837,068
2018 Levy	2,076,962	0	203,212	1,873,750	203,737
Total Loans from Direct Borrowings	<u>\$208,813,673</u>	<u>\$0</u>	<u>\$26,719,380</u>	<u>\$182,094,293</u>	<u>\$28,040,805</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

The annual requirements to retire the loans payable are as follows:

Year	<i>From Direct Borrowings</i>		
	County		Levy
	Principal	Interest	Principal
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	203,738
2026	33,812,273	2,187,727	203,737
2027	26,460,044	539,956	150,064
Total	\$180,220,543	\$26,779,457	\$1,168,750

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 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 \$1,168,750, as a pre-condition to the effectiveness of the termination.

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 2018 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

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:

Company	Type of Coverage	Coverage	Deductible
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	3,000,000	500,000
National Union Fire Insurance Company	Professional Liability	2,000,000	250,000
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

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 2021, 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2021

During 2021, the Corporation paid \$36,000,000 in loan repayments to Cuyahoga County as required by the loan agreements. The Corporation paid \$26,516,168 towards loan principal reduction during 2021 leaving a remaining balance of \$180,220,543 as of December 31, 2021. 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, 2021, the Corporation did not have a surplus.

During 2021, the Cuyahoga County Convention Facilities Development Corporation paid \$16,766 for participation in the County's self-insurance program.

During 2021, the Corporation received \$1,037,026 from Cuyahoga County on behalf of the Cuyahoga County Common Pleas Courts for use of space at the Convention Center. As of December 31, 2021, the Corporation recognized \$937,249 as charges for services and \$219,719 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	\$3,958,355
Capital Improvements	7,840,529
Food Service Equipment	1,125,809
Capital Equipment	<u>85,032</u>
Total	<u>\$13,009,725</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.

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. Ohio's state of emergency ended in June, 2021 while the national state of emergency continues. During 2021, the Corporation received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures will impact subsequent periods of the Corporation. The impact on the Corporation's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated. 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.

During 2021, the Corporation received \$239,074 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 intergovernmental revenue on the statement of revenues, expenses, and changes in net position.

Subsequent Event

On February 18, 2022, the Corporation signed a criteria architect agreement for renovations to the Huntington Convention Center of Cleveland and the Global Center for Health Innovation.

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 Eight Years (1)

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	2.77775316%	2.88118726%	2.90868606%	2.87702030%
County's Proportionate Share of the Net Pension Liability	\$411,324,769	\$569,486,207	\$796,630,141	\$451,348,708
County's Covered Payroll	\$385,304,847	\$400,845,611	\$388,636,042	\$376,235,335
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	106.75%	142.07%	204.98%	119.96%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	86.88%	82.17%	74.70%	84.66%

(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

2017	2016	2015	2014
2.88524250%	2.95208830%	2.91687298%	2.91687298%
\$655,189,507	\$511,338,907	\$351,807,480	\$343,861,322
\$369,014,345	\$363,357,034	\$353,958,294	\$347,925,638
177.55%	140.73%	99.39%	98.83%
77.25%	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 Four Years (1)

	2021	2020	2019	2018
County's Proportion of the Net Pension Asset	2.86428226%	3.00598046%	2.98767406%	2.83732344%
County's Proportionate Share of the Net Pension Asset	\$8,268,140	\$6,268,193	\$3,340,891	\$3,862,515
County's Covered Payroll	\$12,619,579	\$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	-65.52%	-46.85%	-26.17%	-33.27%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	157.67%	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

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Cuyahoga County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net OPEB (Asset)/Liability
Ohio Public Employees Retirement System - OPEB Plan
Last Five Years (1)

	2021	2020	2019
County's Proportion of the Net OPEB (Asset)/Liability	2.73760648%	2.84394628%	2.87303366%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$48,772,647)	\$392,822,866	\$374,575,769
County's Covered Payroll	\$408,048,776	\$425,157,368	\$412,676,571
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-11.95%	92.39%	90.77%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	115.57%	47.80%	46.33%

(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

2018	2017
2.83956960%	2.84477340%
\$308,356,342	\$287,331,776
\$398,482,148	\$389,444,270
77.38%	73.78%
54.14%	54.04%

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 Nine Fiscal Years (1)

	2021	2020	2019	2018
County's Proportion of the Net Pension Liability	0.01896046%	0.02229043%	0.02863707%	0.03343374%
County's Proportionate Share of the Net Pension Liability	\$2,424,265	\$5,393,492	\$6,332,916	\$7,351,329
County's Covered Payroll	\$2,339,593	\$2,690,107	\$3,362,100	\$3,800,850
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	103.62%	200.49%	188.36%	193.41%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	87.80%	75.50%	77.40%	77.30%

(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

2017	2016	2015	2014	2013
0.04048385%	0.04337093%	0.05189344%	0.06620823%	0.06620823%
\$9,617,025	\$14,517,556	\$14,341,829	\$16,104,131	\$19,183,138
\$4,450,700	\$4,563,457	\$5,414,214	\$7,285,008	\$9,006,103
216.08%	318.13%	264.89%	221.06%	213.00%
75.30%	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 Five Fiscal Years (1)

	2021	2020	2019
County's Proportion of the Net OPEB (Asset)/Liability	0.01896046%	0.02229043%	0.02863707%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$399,765)	(\$391,753)	(\$474,300)
County's Covered Payroll	\$2,339,593	\$2,690,107	\$3,362,100
County's Proportionate Share of the Net OPEB (Asset)/Liability as a Percentage of its Covered Payroll	-17.09%	-14.56%	-14.11%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	174.70%	182.10%	174.70%

(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

<u>2018</u>	<u>2017</u>
0.03343374%	0.04048385%
(\$537,246)	\$1,579,531
\$3,800,850	\$4,450,700
-14.13%	35.49%
176.00%	47.10%

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
Ohio Public Employees Retirement System
Last Nine Years (1)

	2021	2020	2019	2018
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$56,940,575	\$54,576,457	\$56,748,004	\$54,978,322
Contributions in Relation to the Contractually Required Contribution	(56,940,575)	(54,576,457)	(56,748,004)	(54,978,322)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$401,859,010	\$385,304,847	\$400,845,611	\$388,636,042
Pension Contributions as a Percentage of Covered Payroll	<u>14.17%</u>	<u>14.16%</u>	<u>14.16%</u>	<u>14.15%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$1,751,262	\$1,766,741	\$1,872,942	\$1,787,440
Contributions in Relation to the Contractually Required Contribution	(1,751,262)	(1,766,741)	(1,872,942)	(1,787,440)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$12,509,014	\$12,619,579	\$13,378,157	\$12,767,429
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability - OPEB Plan (2)				
Contractually Required Contribution	\$438,953	\$404,974	\$437,344	\$450,924
Contributions in Relation to the Contractually Required Contribution	(438,953)	(404,974)	(437,344)	(450,924)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (3)	\$425,341,849	\$408,048,776	\$425,157,368	\$412,676,571
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>0.10%</u>	<u>0.10%</u>	<u>0.11%</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

2017	2016	2015	2014	2013
\$49,435,826	\$44,784,206	\$44,111,406	\$42,938,390	\$45,669,229
(49,435,826)	(44,784,206)	(44,111,406)	(42,938,390)	(45,669,229)
\$0	\$0	\$0	\$0	\$0
\$376,235,335	\$369,014,345	\$363,357,034	\$353,958,294	\$347,925,638
13.14%	12.14%	12.14%	12.13%	13.13%
\$1,509,097	\$1,328,064	\$1,248,145	\$1,100,701	\$1,117,649
(1,509,097)	(1,328,064)	(1,248,145)	(1,100,701)	(1,117,649)
\$0	\$0	\$0	\$0	\$0
\$11,608,438	\$11,067,200	\$10,401,208	\$9,172,508	\$8,597,300
13.00%	12.00%	12.00%	12.00%	13.00%
\$4,304,781	\$7,976,140			
(4,304,781)	(7,976,140)			
\$0	\$0			
\$398,482,148	\$389,444,270			
1.08%	2.05%			

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of the County's Contributions
State Teachers Retirement System of Ohio
Last Ten Years

	2021	2020	2019	2018
Net Pension Liability				
Contractually Required Contribution	\$291,720	\$354,815	\$416,281	\$503,162
Contributions in Relation to the Contractually Required Contribution	<u>(291,720)</u>	<u>(354,815)</u>	<u>(416,281)</u>	<u>(503,162)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$2,083,714	\$2,534,393	\$2,973,436	\$3,594,014
Pension Contributions as a Percentage of Covered Payroll	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>	<u>14.00%</u>
Net OPEB Liability				
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

2017	2016	2015	2014	2013	2012
\$595,593	\$590,927	\$677,296	\$828,045	\$1,270,358	\$1,227,072
(595,593)	(590,927)	(677,296)	(828,045)	(1,270,358)	(1,227,072)
\$0	\$0	\$0	\$0	\$0	\$0
\$4,254,236	\$4,220,907	\$4,837,829	\$6,120,027	\$9,771,985	\$9,439,015
14.00%	14.00%	14.00%	13.53%	13.00%	13.00%
\$0	\$0	\$0	\$28,759	\$97,720	\$94,390
0	0	0	(28,759)	(97,720)	(94,390)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.47%	1.00%	1.00%
14.00%	14.00%	14.00%	14.00%	14.00%	14.00%

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

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:

	<u>2019</u>	<u>2018 and 2017</u>	<u>2016 and prior</u>
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:

2021	0.5 percent, simple through 2021 then 2.15 percent, simple
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 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.

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.

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

Changes in Assumptions – OPERS Pension – Combined Plan

For 2021 and 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.

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 2021, the investment rate of return was decreased from 7.45 percent to 7.00 percent.

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, 2021

Changes in Assumptions – OPERS OPEB

Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2021	8.5 percent, initial 3.5 percent, ultimate in 2035
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 Benefit Terms – OPERS OPEB

On January 15, 2020, the Board approved several changes to the health care plan offered to Medicare and non-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 non-Medicare retirees with monthly allowances, similar to the program for Medicare retirees. These changes are reflected in 2021.

Changes in Assumptions – STRS OPEB

For 2021, the discount rate was decreased from 7.45 percent to 7.00 percent.

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 2021, the non-Medicare subsidy percentage was increased effective January 1, 2022 from 2.055 percent to 2.1 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2022. The Medicare Part D Subsidy was updated to reflect it is expected to be negative in CY 2022. The Part B monthly reimbursement elimination date was postponed indefinitely.

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2021

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.

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 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.

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 2021; 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 2021; 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, 2021

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$378,241,405	\$9,200,718	\$33,253,735	\$420,695,858
Cash and Cash Equivalents In Segregated Accounts	3,755,168	0	2,110,801	5,865,969
Accrued Interest Receivable	247,273	0	0	247,273
Accounts Receivable	2,118,799	419,193	0	2,537,992
Intergovernmental Receivable	16,146,771	1,294,525	2,075,885	19,517,181
Sales Taxes Receivable	0	3,632,816	0	3,632,816
Property Taxes Receivable	58,596,330	15,536,621	0	74,132,951
Payments in Lieu of Taxes Receivable	0	147,309	0	147,309
Loans Receivable	85,112,666	15,973,870	0	101,086,536
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	36,805,713	10,825,479	871,409	48,502,601
<i>Total Assets</i>	<u>\$581,024,125</u>	<u>\$57,030,531</u>	<u>\$38,311,830</u>	<u>\$676,366,486</u>
Liabilities				
Accounts Payable	\$5,083,869	\$0	\$1,753,853	\$6,837,722
Accrued Wages	1,586,002	0	6,670	1,592,672
Contracts Payable	1,093,531	0	5,931,151	7,024,682
Retainage Payable	0	0	2,110,801	2,110,801
Intergovernmental Payable	3,397,906	0	4,446	3,402,352
Interfund Payable	971,087	0	0	971,087
Employee Withholdings Payable	553,268	0	2,327	555,595
<i>Total Liabilities</i>	<u>12,685,663</u>	<u>0</u>	<u>9,809,248</u>	<u>22,494,911</u>
Deferred Inflows of Resources				
Property Taxes	51,778,361	13,907,211	0	65,685,572
Unavailable Revenue	16,290,918	3,772,183	1,794,062	21,857,163
<i>Total Deferred Inflows of Resources</i>	<u>68,069,279</u>	<u>17,679,394</u>	<u>1,794,062</u>	<u>87,542,735</u>
Fund Balances				
Restricted	500,269,183	39,351,137	26,708,520	566,328,840
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$581,024,125</u>	<u>\$57,030,531</u>	<u>\$38,311,830</u>	<u>\$676,366,486</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2021

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$71,902,931	\$13,087,396	\$0	\$84,990,327
Sales Tax	0	9,647,350	0	9,647,350
Hotel/Lodging Taxes	22,756,592	2,193,285	0	24,949,877
Excise Tax	19,383,509	4,993,953	0	24,377,462
Payments in Lieu of Taxes	1,301,168	785,541	0	2,086,709
Charges for Services	32,753,318	4,129,760	0	36,883,078
Licenses and Permits	2,709,653	0	0	2,709,653
Fines and Forfeitures	3,493,617	0	0	3,493,617
Intergovernmental	145,286,189	4,323,739	8,070,402	157,680,330
Interest	532,182	5,777	129	538,088
Rentals and Royalties	5,458,038	0	0	5,458,038
Contributions and Donations	1,021,641	1,080,306	0	2,101,947
Other	13,088,624	49,338	5,695,763	18,833,725
<i>Total Revenues</i>	<u>319,687,462</u>	<u>40,296,445</u>	<u>13,766,294</u>	<u>373,750,201</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	35,951,309	2,078,922	0	38,030,231
Judicial	69,532,171	0	0	69,532,171
Public Works	24,058,251	0	0	24,058,251
Health and Safety	107,411,652	0	0	107,411,652
Social Services	2,459,040	0	0	2,459,040
Community Development	51,173,906	3,284,793	267,081	54,725,780
Capital Outlay	0	0	37,634,110	37,634,110
Debt Service:				
Principal Retirement	1,267,957	63,495,000	0	64,762,957
Interest and Fiscal Charges	316,090	37,603,393	0	37,919,483
<i>Total Expenditures</i>	<u>292,170,376</u>	<u>106,462,108</u>	<u>37,901,191</u>	<u>436,533,675</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>27,517,086</u>	<u>(66,165,663)</u>	<u>(24,134,897)</u>	<u>(62,783,474)</u>
Other Financing Sources (Uses)				
Transfers In	22,540,724	61,278,700	28,805,709	112,625,133
Transfers Out	(13,891,895)	0	(1,854,368)	(15,746,263)
<i>Total Other Financing Sources (Uses)</i>	<u>8,648,829</u>	<u>61,278,700</u>	<u>26,951,341</u>	<u>96,878,870</u>
<i>Net Change in Fund Balances</i>	36,165,915	(4,886,963)	2,816,444	34,095,396
<i>Fund Balances Beginning of Year</i>	<u>464,103,268</u>	<u>44,238,100</u>	<u>23,892,076</u>	<u>532,233,444</u>
<i>Fund Balances End of Year</i>	<u>\$500,269,183</u>	<u>\$39,351,137</u>	<u>\$26,708,520</u>	<u>\$566,328,840</u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2021

	Motor Vehicle Gas Tax	Real Estate Assessment	Alcohol, Drug and Mental Health Board	Cuyahoga Support Enforcement	Delinquent Real Estate Assessment
Assets					
Equity in Pooled Cash and Cash Equivalents	\$66,995,156	\$27,600,569	\$46,742,101	\$7,098,599	\$12,809,320
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Accrued Interest Receivable	145,492	0	0	0	0
Accounts Receivable	399	0	121,837	407,406	16,066
Intergovernmental Receivable	11,001,819	40	2,036,388	244,476	0
Property Taxes Receivable	0	0	48,882,244	4,683,955	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>\$78,142,866</u>	<u>\$27,600,609</u>	<u>\$97,782,570</u>	<u>\$12,434,436</u>	<u>\$12,825,386</u>
Liabilities					
Accounts Payable	\$90,072	\$18,264	\$2,827,622	\$4,442	\$202,724
Accrued Wages	327,304	231,028	134,128	447,672	99,236
Contracts Payable	1,093,531	0	0	0	0
Intergovernmental Payable	163,509	107,355	349,508	1,541,889	39,692
Interfund Payable	26,347	19,636	0	6,790	0
Employee Withholdings Payable	114,178	80,593	46,790	156,168	34,618
<i>Total Liabilities</i>	<u>1,814,941</u>	<u>456,876</u>	<u>3,358,048</u>	<u>2,156,961</u>	<u>376,270</u>
Deferred Inflows of Resources					
Property Taxes	0	0	43,194,556	4,138,954	0
Unavailable Revenue	7,840,848	0	7,049,220	675,465	0
<i>Total Deferred Inflows of Resources</i>	<u>7,840,848</u>	<u>0</u>	<u>50,243,776</u>	<u>4,814,419</u>	<u>0</u>
Fund Balances					
Restricted	68,487,077	27,143,733	44,180,746	5,463,056	12,449,116
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$78,142,866</u>	<u>\$27,600,609</u>	<u>\$97,782,570</u>	<u>\$12,434,436</u>	<u>\$12,825,386</u>

Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives for Safer Communities	Victim Assistance
\$8,765,387	\$3,312,478	\$25,351,440	\$277,810	\$3,265,142	\$718,920
749,968	0	97,557	0	0	0
0	0	30,685	0	0	0
125,160	186,800	0	5,000	20,671	0
0	0	554,609	0	100,814	100,634
0	0	0	0	1,374,428	2,500,151
0	0	85,112,666	0	0	0
0	0	0	2,816,062	0	0
<u>\$9,640,515</u>	<u>\$3,499,278</u>	<u>\$111,146,957</u>	<u>\$3,098,872</u>	<u>\$4,761,055</u>	<u>\$3,319,705</u>
\$116,600	\$39,091	\$621,022	\$5,000	\$0	\$102,000
12,612	18,305	28,515	0	56,383	38,109
0	0	0	0	0	0
3,404	8,190	728,622	0	23,329	17,098
0	0	0	0	0	1,897
4,400	6,386	9,947	0	19,669	13,293
137,016	71,972	1,388,106	5,000	99,381	172,397
0	0	0	0	1,214,507	2,209,246
0	0	0	0	198,203	360,542
0	0	0	0	1,412,710	2,569,788
9,503,499	3,427,306	109,758,851	3,093,872	3,248,964	577,520
<u>\$9,640,515</u>	<u>\$3,499,278</u>	<u>\$111,146,957</u>	<u>\$3,098,872</u>	<u>\$4,761,055</u>	<u>\$3,319,705</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety	Other Public Works
Assets					
Equity in Pooled Cash and Cash Equivalents	\$9,087,399	\$20,923,703	\$14,909,458	\$13,086,081	\$1,007,614
Cash and Cash Equivalents In Segregated Accounts	0	2,052,555	0	725,559	0
Accrued Interest Receivable	0	11,072	58,014	0	2,010
Accounts Receivable	0	201,022	3,000	45,530	0
Intergovernmental Receivable	0	2,075,805	0	32,186	0
Property Taxes Receivable	0	0	0	1,155,552	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>\$9,087,399</u>	<u>\$25,264,157</u>	<u>\$14,970,472</u>	<u>\$15,044,908</u>	<u>\$1,009,624</u>
Liabilities					
Accounts Payable	\$0	\$351,723	\$0	\$145,045	\$0
Accrued Wages	0	74,383	8,794	109,533	0
Contracts Payable	0	0	0	0	0
Intergovernmental Payable	18,080	237,650	3,795	103,820	0
Interfund Payable	0	24,236	0	17,895	0
Employee Withholdings Payable	0	25,948	3,068	38,210	0
<i>Total Liabilities</i>	<u>18,080</u>	<u>713,940</u>	<u>15,657</u>	<u>414,503</u>	<u>0</u>
Deferred Inflows of Resources					
Property Taxes	0	0	0	1,021,098	0
Unavailable Revenue	0	0	0	166,640	0
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,187,738</u>	<u>0</u>
Fund Balances					
Restricted	<u>9,069,319</u>	<u>24,550,217</u>	<u>14,954,815</u>	<u>13,442,667</u>	<u>1,009,624</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$9,087,399</u>	<u>\$25,264,157</u>	<u>\$14,970,472</u>	<u>\$15,044,908</u>	<u>\$1,009,624</u>

<u>Other Social Services</u>	<u>Sports Facilities Enhancement</u>	<u>Convention Center</u>	<u>Convention Center Hotel</u>	<u>Arena Renovation</u>
\$7,415,611	\$0	\$1,672,743	\$0	\$0
129,529	0	0	0	0
0	0	0	0	0
7,003	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>0</u>	<u>12,433,502</u>	<u>0</u>	<u>7,487,321</u>	<u>14,068,828</u>
<u>\$7,552,143</u>	<u>\$12,433,502</u>	<u>\$1,672,743</u>	<u>\$7,487,321</u>	<u>\$14,068,828</u>
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	0	0	0	0
23,624	0	0	0	0
0	0	0	0	0
0	0	0	0	0
<u>23,624</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>
<u>7,528,519</u>	<u>12,433,502</u>	<u>1,672,743</u>	<u>7,487,321</u>	<u>14,068,828</u>
<u>\$7,552,143</u>	<u>\$12,433,502</u>	<u>\$1,672,743</u>	<u>\$7,487,321</u>	<u>\$14,068,828</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2021

	Hotel/Lodging Tax	Opioid Mitigation	Total Nonmajor Special Revenue Funds
Assets			
Equity in Pooled Cash and Cash Equivalents	\$2,629,190	\$104,572,684	\$378,241,405
Cash and Cash Equivalents In Segregated Accounts	0	0	3,755,168
Accrued Interest Receivable	0	0	247,273
Accounts Receivable	978,905	0	2,118,799
Intergovernmental Receivable	0	0	16,146,771
Property Taxes Receivable	0	0	58,596,330
Loans Receivable	0	0	85,112,666
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	36,805,713
<i>Total Assets</i>	<u>\$3,608,095</u>	<u>\$104,572,684</u>	<u>\$581,024,125</u>
Liabilities			
Accounts Payable	\$0	\$560,264	\$5,083,869
Accrued Wages	0	0	1,586,002
Contracts Payable	0	0	1,093,531
Intergovernmental Payable	0	28,341	3,397,906
Interfund Payable	874,286	0	971,087
Employee Withholdings Payable	0	0	553,268
<i>Total Liabilities</i>	<u>874,286</u>	<u>588,605</u>	<u>12,685,663</u>
Deferred Inflows of Resources			
Property Taxes	0	0	51,778,361
Unavailable Revenue	0	0	16,290,918
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>68,069,279</u>
Fund Balances			
Restricted	<u>2,733,809</u>	<u>103,984,079</u>	<u>500,269,183</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$3,608,095</u>	<u>\$104,572,684</u>	<u>\$581,024,125</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, 2021

	Motor Vehicle Gas Tax	Real Estate Assessment	Alcohol, Drug and Mental Health Board	Cuyahoga Support Enforcement	Delinquent Real Estate Assessment
Revenues					
Property Taxes	\$0	\$0	\$44,973,187	\$5,168,055	\$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	23,903	17,220,248	20,057	4,294,432	5,439,125
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	267,264	0	0	0	0
Intergovernmental	33,755,813	0	31,709,876	25,262,628	0
Interest	790,605	0	7	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	2,460	123,665	0
Other	4,042,179	27	250,431	0	642,010
<i>Total Revenues</i>	<u>38,879,764</u>	<u>17,220,275</u>	<u>76,956,018</u>	<u>34,848,780</u>	<u>6,081,135</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	11,471,738	0	0	1,632,979
Judicial	0	0	0	35,845,911	3,648,773
Public Works	22,192,316	0	0	0	0
Health and Safety	0	0	63,194,868	0	0
Social Services	0	0	0	156,929	0
Community Development	0	751,229	0	0	0
Debt Service:					
Principal Retirement	31,281	0	0	0	0
Interest and Fiscal Charges	0	0	0	0	0
<i>Total Expenditures</i>	<u>22,223,597</u>	<u>12,222,967</u>	<u>63,194,868</u>	<u>36,002,840</u>	<u>5,281,752</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>16,656,167</u>	<u>4,997,308</u>	<u>13,761,150</u>	<u>(1,154,060)</u>	<u>799,383</u>
Other Financing Sources (Uses)					
Transfers In	1,833,931	0	0	0	0
Transfers Out	(4,915,087)	0	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(3,081,156)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	13,575,011	4,997,308	13,761,150	(1,154,060)	799,383
<i>Fund Balances (Deficit) Beginning of Year</i>	54,912,066	22,146,425	30,419,596	6,617,116	11,649,733
<i>Fund Balances End of Year</i>	<u>\$68,487,077</u>	<u>\$27,143,733</u>	<u>\$44,180,746</u>	<u>\$5,463,056</u>	<u>\$12,449,116</u>

County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives For Safer Communities	Victim Assistance
\$0	\$0	\$0	\$0	\$0	\$1,282,738	\$1,952,210
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	1,301,168	0	0
1,729,740	308,980	2,265,062	0	0	378,727	0
0	0	0	0	20,000	0	0
0	1,266,935	425	0	0	0	0
0	5,575	0	14,443,202	36,778	1,349,653	1,265,340
0	0	0	20,945	586	0	0
0	0	0	0	0	0	0
0	0	0	0	50,000	0	0
0	0	116,689	1,140,986	0	0	20,745
1,729,740	1,581,490	2,382,176	15,605,133	1,408,532	3,011,118	3,238,295
0	0	0	0	0	0	0
0	1,060,282	0	0	0	1,876,769	2,937,599
0	0	1,865,935	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	30,768,657	141,050	0	0
0	0	66,676	1,170,000	0	0	0
0	0	37,953	278,137	0	0	0
0	1,060,282	1,970,564	32,216,794	141,050	1,876,769	2,937,599
1,729,740	521,208	411,612	(16,611,661)	1,267,482	1,134,349	300,696
0	0	0	18,056,447	18,686	0	26,302
0	0	0	(784,480)	(911,687)	0	0
0	0	0	17,271,967	(893,001)	0	26,302
1,729,740	521,208	411,612	660,306	374,481	1,134,349	326,998
(1,729,740)	8,982,291	3,015,694	109,098,545	2,719,391	2,114,615	250,522
\$0	\$9,503,499	\$3,427,306	\$109,758,851	\$3,093,872	\$3,248,964	\$577,520

(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, 2021

	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety	Other Public Works
Revenues					
Property Taxes	\$0	\$0	\$0	\$18,526,741	\$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	744,787	42,980	285,277	0
Licenses and Permits	0	0	0	1,664,732	0
Fines and Forfeitures	0	1,235,773	0	610,767	0
Intergovernmental	5,313,836	23,735,700	31,590	8,171,137	80,000
Interest	0	(56,769)	(241,402)	0	16,165
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	148,000	0	189,758	0
Other	0	195,953	34,142	300,115	0
<i>Total Revenues</i>	<u>5,313,836</u>	<u>26,003,444</u>	<u>(132,690)</u>	<u>29,748,527</u>	<u>96,165</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	1,416,151	0	0
Judicial	4,645,532	19,512,772	0	0	0
Public Works	0	0	0	0	0
Health and Safety	0	0	0	29,325,361	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
<i>Total Expenditures</i>	<u>4,645,532</u>	<u>19,512,772</u>	<u>1,416,151</u>	<u>29,325,361</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>668,304</u>	<u>6,490,672</u>	<u>(1,548,841)</u>	<u>423,166</u>	<u>96,165</u>
Other Financing Sources (Uses)					
Transfers In	0	43,895	0	551,752	0
Transfers Out	0	(112,509)	(3,318,686)	(20,621)	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>(68,614)</u>	<u>(3,318,686)</u>	<u>531,131</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	668,304	6,422,058	(4,867,527)	954,297	96,165
<i>Fund Balances (Deficit) Beginning 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>
<i>Fund Balances End of Year</i>	<u>\$9,069,319</u>	<u>\$24,550,217</u>	<u>\$14,954,815</u>	<u>\$13,442,667</u>	<u>\$1,009,624</u>

Other Social Services	Sports Facilities Enhancement	Convention Center	Convention Center Hotel	Arena Renovation
\$0	\$0	\$0	\$0	\$0
0	0	0	0	0
0	19,383,509	0	0	0
0	0	0	0	0
0	0	0	0	0
103,547	0	921,374	0	0
112,453	0	0	0	0
125,061	0	0	0	0
0	830	0	915	4,289
0	0	0	0	5,458,038
507,758	0	0	0	0
52,424	0	0	0	51
<u>901,243</u>	<u>19,384,339</u>	<u>921,374</u>	<u>915</u>	<u>5,462,378</u>
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
0	0	0	0	0
1,741,847	0	0	0	0
0	18,751,475	261,495	500,000	0
0	0	0	0	0
0	0	0	0	0
<u>1,741,847</u>	<u>18,751,475</u>	<u>261,495</u>	<u>500,000</u>	<u>0</u>
<u>(840,604)</u>	<u>632,864</u>	<u>659,879</u>	<u>(499,085)</u>	<u>5,462,378</u>
2,009,711	0	0	0	0
(43,895)	0	0	(99)	(3,784,831)
<u>1,965,816</u>	<u>0</u>	<u>0</u>	<u>(99)</u>	<u>(3,784,831)</u>
1,125,212	632,864	659,879	(499,184)	1,677,547
6,403,307	11,800,638	1,012,864	7,986,505	12,391,281
<u>\$7,528,519</u>	<u>\$12,433,502</u>	<u>\$1,672,743</u>	<u>\$7,487,321</u>	<u>\$14,068,828</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, 2021

	Hotel/Lodging Tax	Opioid Mitigation	Total Nonmajor Special Revenue Funds
Revenues			
Property Taxes	\$0	\$0	\$71,902,931
Hotel/Lodging Taxes	22,756,592	0	22,756,592
Excise Tax	0	0	19,383,509
Payments in Lieu of Taxes	0	0	1,301,168
Charges for Services	0	0	32,753,318
Licenses and Permits	0	0	2,709,653
Fines and Forfeitures	0	0	3,493,617
Intergovernmental	0	0	145,286,189
Interest	0	(3,989)	532,182
Rentals and Royalties	0	0	5,458,038
Contributions and Donations	0	0	1,021,641
Other	0	6,292,872	13,088,624
<i>Total Revenues</i>	<u>22,756,592</u>	<u>6,288,883</u>	<u>319,687,462</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	21,430,441	0	35,951,309
Judicial	0	4,533	69,532,171
Public Works	0	0	24,058,251
Health and Safety	0	14,891,423	107,411,652
Social Services	0	560,264	2,459,040
Community Development	0	0	51,173,906
Debt Service:			
Principal Retirement	0	0	1,267,957
Interest and Fiscal Charges	0	0	316,090
<i>Total Expenditures</i>	<u>21,430,441</u>	<u>15,456,220</u>	<u>292,170,376</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,326,151</u>	<u>(9,167,337)</u>	<u>27,517,086</u>
Other Financing Sources (Uses)			
Transfers In	0	0	22,540,724
Transfers Out	0	0	(13,891,895)
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>8,648,829</u>
<i>Net Change in Fund Balances</i>	1,326,151	(9,167,337)	36,165,915
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>1,407,658</u>	<u>113,151,416</u>	<u>464,103,268</u>
<i>Fund Balances End of Year</i>	<u><u>\$2,733,809</u></u>	<u><u>\$103,984,079</u></u>	<u><u>\$500,269,183</u></u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2021

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Total Nonmajor Capital Projects Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$20,697,056	\$7,643,567	\$4,913,112	\$33,253,735
Cash and Cash Equivalents:				
In Segregated Accounts	2,110,801	0	0	2,110,801
Intergovernmental Receivable	0	2,075,885	0	2,075,885
Restricted Assets:				
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	871,409	871,409
<i>Total Assets</i>	<u>\$22,807,857</u>	<u>\$9,719,452</u>	<u>\$5,784,521</u>	<u>\$38,311,830</u>
Liabilities				
Accounts Payable	\$1,744,755	\$9,098	\$0	\$1,753,853
Accrued Wages	6,670	0	0	6,670
Contracts Payable	2,783,410	3,147,741	0	5,931,151
Retainage Payable	2,110,801	0	0	2,110,801
Intergovernmental Payable	1,026	3,420	0	4,446
Employee Withholdings Payable	2,327	0	0	2,327
<i>Total Liabilities</i>	6,648,989	3,160,259	0	9,809,248
Deferred Inflows of Resources				
Unavailable Revenue	0	1,794,062	0	1,794,062
Fund Balances				
Restricted	16,158,868	4,765,131	5,784,521	26,708,520
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$22,807,857</u>	<u>\$9,719,452</u>	<u>\$5,784,521</u>	<u>\$38,311,830</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2021

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Total Nonmajor Capital Projects Funds
Revenues				
Intergovernmental	\$1,377,835	\$6,692,567	\$0	\$8,070,402
Interest	0	0	129	129
Other	802,786	0	4,892,977	5,695,763
<i>Total Revenues</i>	<u>2,180,621</u>	<u>6,692,567</u>	<u>4,893,106</u>	<u>13,766,294</u>
Expenditures				
Current:				
Community Development	0	0	267,081	267,081
Capital Outlay	21,190,238	16,443,872	0	37,634,110
<i>Total Expenditures</i>	<u>21,190,238</u>	<u>16,443,872</u>	<u>267,081</u>	<u>37,901,191</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(19,009,617)</u>	<u>(9,751,305)</u>	<u>4,626,025</u>	<u>(24,134,897)</u>
Other Financing Sources (Uses)				
Transfers In	24,310,836	4,494,873	0	28,805,709
Transfers Out	(20,431)	(1,833,931)	(6)	(1,854,368)
<i>Total Other Financing Sources (Uses)</i>	<u>24,290,405</u>	<u>2,660,942</u>	<u>(6)</u>	<u>26,951,341</u>
<i>Net Change in Fund Balances</i>	5,280,788	(7,090,363)	4,626,019	2,816,444
<i>Fund Balances Beginning of Year</i>	<u>10,878,080</u>	<u>11,855,494</u>	<u>1,158,502</u>	<u>23,892,076</u>
<i>Fund Balances End of Year</i>	<u>\$16,158,868</u>	<u>\$4,765,131</u>	<u>\$5,784,521</u>	<u>\$26,708,520</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, 2021

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$2,148,085	\$5,778,120	\$2,179,517	\$10,105,722
Cash and Cash Equivalents				
with Fiscal and Escrow Agents	0	1,179,625	0	1,179,625
Materials and Supplies Inventory	34,441	0	0	34,441
Accounts Receivable	52,180	13,892	41,001	107,073
Sales Taxes Receivable	0	383,319	0	383,319
<i>Total Current Assets</i>	<u>2,234,706</u>	<u>7,354,956</u>	<u>2,220,518</u>	<u>11,810,180</u>
<i>Noncurrent Assets:</i>				
<i>Capital Assets:</i>				
Nondepreciable Capital Assets	10,811,203	0	0	10,811,203
Depreciable Capital Assets, Net	38,529,046	18,749,625	0	57,278,671
<i>Total Noncurrent Assets</i>	<u>49,340,249</u>	<u>18,749,625</u>	<u>0</u>	<u>68,089,874</u>
<i>Total Assets</i>	<u>51,574,955</u>	<u>26,104,581</u>	<u>2,220,518</u>	<u>79,900,054</u>
Deferred Outflows of Resources				
Asset Retirement Obligation	13,199	0	0	13,199
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	149,459	0	0	149,459
Accrued Wages	15,517	5,367	2,586	23,470
Contracts Payable	0	1,968	0	1,968
Intergovernmental Payable	7,273	3,268	886	11,427
Interfund Payable	0	18,553,779	4,380	18,558,159
Employee Withholdings Payable	5,413	1,872	902	8,187
Compensated Absences Payable	6,890	2,101	0	8,991
<i>Total Current Liabilities</i>	<u>184,552</u>	<u>18,568,355</u>	<u>8,754</u>	<u>18,761,661</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	32,597	25,182	0	57,779
Asset Retirement Obligation Payable	53,625	0	0	53,625
<i>Total Long-Term Liabilities</i>	<u>86,222</u>	<u>25,182</u>	<u>0</u>	<u>111,404</u>
<i>Total Liabilities</i>	<u>270,774</u>	<u>18,593,537</u>	<u>8,754</u>	<u>18,873,065</u>
Net Position				
Net Investment in Capital Assets	49,340,249	18,749,625	0	68,089,874
Unrestricted (Deficit)	1,977,131	(11,238,581)	2,211,764	(7,049,686)
<i>Total Net Position</i>	<u>\$51,317,380</u>	<u>\$7,511,044</u>	<u>\$2,211,764</u>	<u>\$61,040,188</u>

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2021*

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Operating Revenues				
Charges for Services	\$1,285,320	\$4,424,653	\$563,790	\$6,273,763
Other	73,685	285	0	73,970
<i>Total Operating Revenues</i>	<u>1,359,005</u>	<u>4,424,938</u>	<u>563,790</u>	<u>6,347,733</u>
Operating Expenses				
Personal Services	656,762	306,675	56,921	1,020,358
Materials and Supplies	148,980	46,885	0	195,865
Contractual Services	372,356	18,010	507,959	898,325
Depreciation	2,632,447	1,130,944	0	3,763,391
Other	286,060	1,275,748	21,882	1,583,690
<i>Total Operating Expenses</i>	<u>4,096,605</u>	<u>2,778,262</u>	<u>586,762</u>	<u>7,461,629</u>
<i>Operating Income (Loss)</i>	<u>(2,737,600)</u>	<u>1,646,676</u>	<u>(22,972)</u>	<u>(1,113,896)</u>
Non-Operating Revenues (Expenses)				
Sales Taxes	0	1,504,005	0	1,504,005
Intergovernmental	205,000	0	0	205,000
Interest and Fiscal Charges	0	(664,212)	0	(664,212)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>205,000</u>	<u>839,793</u>	<u>0</u>	<u>1,044,793</u>
<i>Income (Loss) before Capital Contributions and Transfers</i>	<u>(2,532,600)</u>	<u>2,486,469</u>	<u>(22,972)</u>	<u>(69,103)</u>
Capital Contributions	4,842,639	0	0	4,842,639
Transfers In	0	0	225,465	225,465
Transfers Out	0	(1,536,250)	0	(1,536,250)
<i>Change in Net Position</i>	<u>2,310,039</u>	<u>950,219</u>	<u>202,493</u>	<u>3,462,751</u>
<i>Net Position Beginning of Year</i>	<u>49,007,341</u>	<u>6,560,825</u>	<u>2,009,271</u>	<u>57,577,437</u>
<i>Net Position End of Year</i>	<u>\$51,317,380</u>	<u>\$7,511,044</u>	<u>\$2,211,764</u>	<u>\$61,040,188</u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2021

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Total Nonmajor Enterprise Funds
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Customers	\$1,459,558	\$4,412,371	\$522,789	\$6,394,718
Other Cash Receipts	73,685	285	0	73,970
Cash Payments to Employees for Services	(554,605)	(257,781)	(44,978)	(857,364)
Cash Payments for Goods and Services	(347,159)	(52,949)	(493,066)	(893,174)
Cash Payments for Interfund Services Provided	(169,237)	(631,371)	(23,953)	(824,561)
Other Cash Payments	(290,731)	(794,722)	(22,367)	(1,107,820)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>171,511</u>	<u>2,675,833</u>	<u>(61,575)</u>	<u>2,785,769</u>
Cash Flows from Noncapital Financing Activities				
Sales Tax Received	0	1,504,249	0	1,504,249
Intergovernmental	205,000	0	0	205,000
Transfers In	0	0	225,465	225,465
Transfers Out	0	(1,536,250)	0	(1,536,250)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>205,000</u>	<u>(32,001)</u>	<u>225,465</u>	<u>398,464</u>
Cash Flows from Capital and Related Financing Activities				
Capital Contributions	4,842,639	0	0	4,842,639
Principal Paid on Manuscript Debt	0	(855,000)	0	(855,000)
Interest Paid on Manuscript Debt	0	(664,212)	0	(664,212)
Payments for Capital Acquisitions	(4,642,740)	0	0	(4,642,740)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>199,899</u>	<u>(1,519,212)</u>	<u>0</u>	<u>(1,319,313)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	576,410	1,124,620	163,890	1,864,920
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>1,571,675</u>	<u>5,833,125</u>	<u>2,015,627</u>	<u>9,420,427</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$2,148,085</u>	<u>\$6,957,745</u>	<u>\$2,179,517</u>	<u>\$11,285,347</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	(\$2,737,600)	\$1,646,676	(\$22,972)	(\$1,113,896)
Adjustments:				
Depreciation	2,632,447	1,130,944	0	3,763,391
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	131	0	0	131
Accounts Receivable	174,238	(12,282)	(41,001)	120,955
Increase (Decrease) in Deferred Outflows of Resources - Asset Retirement Obligation	1,788	0	0	1,788
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	107,002	(43,500)	0	63,502
Accrued Wages	3,171	(1,907)	236	1,500
Contracts Payable	0	(41,427)	0	(41,427)
Intergovernmental Payable	579	(831)	478	226
Interfund Payable	(2,138)	1,951	2,226	2,039
Employee Withholdings Payable	(2,174)	(2,598)	(542)	(5,314)
Compensated Absences Payable	(5,933)	(1,193)	0	(7,126)
<i>Total Adjustments</i>	<u>2,909,111</u>	<u>1,029,157</u>	<u>(38,603)</u>	<u>3,899,665</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>\$171,511</u>	<u>\$2,675,833</u>	<u>(\$61,575)</u>	<u>\$2,785,769</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, 2021

	Central Custodial Services	Maintenance	Printing
Assets			
<i>Current Assets:</i>			
Equity in Pooled Cash and Cash Equivalents	\$0	\$1,965,131	\$155,670
Intergovernmental Receivable	2,818,484	0	0
Prepaid Items	0	0	0
Interfund Receivable	126,037	387,460	183,129
<i>Total Current Assets</i>	<u>2,944,521</u>	<u>2,352,591</u>	<u>338,799</u>
<i>Noncurrent Assets:</i>			
Depreciable Capital Assets, Net	205,501	150,339	0
Net Pension Asset	421,845	0	0
Net OPEB Asset	2,488,399	0	0
<i>Total Noncurrent Assets</i>	<u>3,115,745</u>	<u>150,339</u>	<u>0</u>
<i>Total Assets</i>	<u>6,060,266</u>	<u>2,502,930</u>	<u>338,799</u>
Deferred Outflows of Resources			
Pension	3,030,920	0	0
OPEB	1,247,590	0	0
<i>Total Deferred Outflows of Resources</i>	<u>4,278,510</u>	<u>0</u>	<u>0</u>
Liabilities			
<i>Current Liabilities:</i>			
Accounts Payable	47,414	0	1,129
Accrued Wages	952,367	4,176	12,547
Intergovernmental Payable	421,323	2,597	5,839
Interfund Payable	1,912,596	0	1,317
Employee Withholdings Payable	332,228	1,457	4,377
Compensated Absences Payable	94,303	452	2,009
Claims Payable	0	0	0
<i>Total Current Liabilities</i>	<u>3,760,231</u>	<u>8,682</u>	<u>27,218</u>
<i>Long-Term Liabilities (net of current portion):</i>			
Compensated Absences Payable	1,095,916	15,245	29,206
Net Pension Liability	20,985,958	0	0
<i>Total Long-Term Liabilities</i>	<u>22,081,874</u>	<u>15,245</u>	<u>29,206</u>
<i>Total Liabilities</i>	<u>25,842,105</u>	<u>23,927</u>	<u>56,424</u>
Deferred Inflows of Resources			
Pension	9,997,818	0	0
OPEB	8,106,404	0	0
<i>Total Deferred Inflows of Resources</i>	<u>18,104,222</u>	<u>0</u>	<u>0</u>
Net Position			
Investment in Capital Assets	205,501	150,339	0
Unrestricted (Deficit)	(33,813,052)	2,328,664	282,375
<i>Total Net Position</i>	<u>(\$33,607,551)</u>	<u>\$2,479,003</u>	<u>\$282,375</u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,135,444	\$20,499,868	\$20,926,759	\$44,682,872
0	0	0	2,818,484
0	0	2,017,735	2,017,735
618,721	0	0	1,315,347
<u>1,754,165</u>	<u>20,499,868</u>	<u>22,944,494</u>	<u>50,834,438</u>
23,671	0	0	379,511
0	0	0	421,845
0	0	0	2,488,399
<u>23,671</u>	<u>0</u>	<u>0</u>	<u>3,289,755</u>
<u>1,777,836</u>	<u>20,499,868</u>	<u>22,944,494</u>	<u>54,124,193</u>
0	0	0	3,030,920
0	0	0	1,247,590
0	0	0	4,278,510
0	1,962,771	0	2,011,314
13,629	19,094	10,687	1,012,500
6,983	8,800	3,114,509	3,560,051
2,725	0	0	1,916,638
4,754	6,661	3,728	353,205
6,987	0	0	103,751
0	6,069,111	6,881,586	12,950,697
<u>35,078</u>	<u>8,066,437</u>	<u>10,010,510</u>	<u>21,908,156</u>
67,659	0	0	1,208,026
0	0	0	20,985,958
<u>67,659</u>	<u>0</u>	<u>0</u>	<u>22,193,984</u>
<u>102,737</u>	<u>8,066,437</u>	<u>10,010,510</u>	<u>44,102,140</u>
0	0	0	9,997,818
0	0	0	8,106,404
0	0	0	18,104,222
23,671	0	0	379,511
<u>1,651,428</u>	<u>12,433,431</u>	<u>12,933,984</u>	<u>(4,183,170)</u>
<u>\$1,675,099</u>	<u>\$12,433,431</u>	<u>\$12,933,984</u>	<u>(\$3,803,659)</u>

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2021*

	Central Custodial Services	Maintenance	Printing
Operating Revenues			
Charges for Services	\$39,201,162	\$1,944,150	\$2,064,355
Other	113,996	16,391	0
<i>Total Operating Revenues</i>	<u>39,315,158</u>	<u>1,960,541</u>	<u>2,064,355</u>
Operating Expenses			
Personal Services	14,807,081	282,769	469,380
Materials and Supplies	3,781,926	605,439	1,112,888
Contractual Services	16,487,334	132,811	490,000
Claims	0	0	0
Depreciation	83,382	25,776	0
Other	13,048	113,361	143,121
<i>Total Operating Expenses</i>	<u>35,172,771</u>	<u>1,160,156</u>	<u>2,215,389</u>
<i>Operating Income (Loss)</i>	4,142,387	800,385	(151,034)
Non-Operating Revenues (Expenses)			
Gain on Sale of Capital Assets	0	13,367	0
<i>Income (Loss) before Transfers</i>	4,142,387	813,752	(151,034)
Transfers In	4,200,000	0	0
<i>Change in Net Position</i>	8,342,387	813,752	(151,034)
<i>Net Position (Deficit) Beginning of Year</i>	<u>(41,949,938)</u>	<u>1,665,251</u>	<u>433,409</u>
<i>Net Position (Deficit) End of Year</i>	<u><u>(\$33,607,551)</u></u>	<u><u>\$2,479,003</u></u>	<u><u>\$282,375</u></u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,794,769	\$97,766,148	\$0	\$142,770,584
0	12,464,978	8,280,958	20,876,323
<u>1,794,769</u>	<u>110,231,126</u>	<u>8,280,958</u>	<u>163,646,907</u>
650,647	709,585	444,890	17,364,352
11,260	0	1,583	5,513,096
733,316	9,170,369	1,743,764	28,757,594
0	101,652,424	4,449,619	106,102,043
2,415	0	0	111,573
1,625	1,100,379	32,023	1,403,557
<u>1,399,263</u>	<u>112,632,757</u>	<u>6,671,879</u>	<u>159,252,215</u>
395,506	(2,401,631)	1,609,079	4,394,692
0	0	0	13,367
395,506	(2,401,631)	1,609,079	4,408,059
0	0	0	4,200,000
395,506	(2,401,631)	1,609,079	8,608,059
<u>1,279,593</u>	<u>14,835,062</u>	<u>11,324,905</u>	<u>(12,411,718)</u>
<u>\$1,675,099</u>	<u>\$12,433,431</u>	<u>\$12,933,984</u>	<u>(\$3,803,659)</u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2021

	Central Custodial Services	Maintenance	Printing
Increases (Decreases) in Cash and Cash Equivalents			
Cash Flows from Operating Activities			
Cash Received from Interfund Transactions	\$39,656,229	\$1,762,063	\$2,023,759
Cash Received from Transactions For Outside Organizations	0	0	0
Other Cash Receipts	113,996	16,391	0
Cash Payments to Employees for Services	(33,153,035)	(281,216)	(468,099)
Cash Payments for Goods and Services	(20,249,890)	(804,090)	(1,601,759)
Cash Payments for Claims	0	0	0
Other Cash Payments	(7,506)	(95,460)	(141,804)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(13,640,206)</u>	<u>597,688</u>	<u>(187,903)</u>
Cash Flows from Noncapital Financing Activities			
Advances In	1,859,591	0	0
Transfers In	4,200,000	0	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>6,059,591</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities			
Proceeds from Sale of Capital Assets	0	13,367	0
Payments for Capital Acquisitions	0	(92,120)	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>0</u>	<u>(78,753)</u>	<u>0</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	(7,580,615)	518,935	(187,903)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>7,580,615</u>	<u>1,446,196</u>	<u>343,573</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$0</u>	<u>\$1,965,131</u>	<u>\$155,670</u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
\$1,466,497	\$97,749,382	\$0	\$142,657,930
0	16,766	0	16,766
0	12,464,978	8,280,958	20,876,323
(656,257)	(699,098)	(441,187)	(35,698,892)
(744,576)	(11,797,633)	(2,344,439)	(37,542,387)
0	(102,075,111)	(3,335,115)	(105,410,226)
0	(1,100,436)	(32,023)	(1,377,229)
<u>65,664</u>	<u>(5,441,152)</u>	<u>2,128,194</u>	<u>(16,477,715)</u>
0	0	0	1,859,591
0	0	0	4,200,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>6,059,591</u>
0	0	0	13,367
(26,086)	0	0	(118,206)
<u>(26,086)</u>	<u>0</u>	<u>0</u>	<u>(104,839)</u>
39,578	(5,441,152)	2,128,194	(10,522,963)
<u>1,095,866</u>	<u>25,941,020</u>	<u>18,798,565</u>	<u>55,205,835</u>
<u>\$1,135,444</u>	<u>\$20,499,868</u>	<u>\$20,926,759</u>	<u>\$44,682,872</u>

(continued)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended December 31, 2021

	Central Custodial Services	Maintenance	Printing
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities			
Operating Income (Loss)	\$4,142,387	\$800,385	(\$151,034)
Adjustments:			
Depreciation	83,382	25,776	0
<i>(Increase) Decrease in Assets:</i>			
Intergovernmental Receivable	581,104	0	0
Interfund Receivable	(126,037)	(230,026)	(40,596)
Prepaid Items	0	0	0
Net Pension Asset	(49,838)	0	0
Net OPEB Asset	(12,025,887)	0	0
Decrease in Deferred Outflows of Resources - Pension	3,935,822	0	0
Decrease in Deferred Outflows of Resources - OPEB	2,311,062	0	0
<i>Increase (Decrease) in Liabilities:</i>			
Accounts Payable	4,571	0	1,129
Accrued Wages	269,484	1,126	4,344
Intergovernmental Payable	49,008	917	(1,220)
Interfund Payable	20,341	0	1,317
Employee Withholdings Payable	(87,445)	(417)	(664)
Compensated Absences Payable	(67,276)	(73)	(1,179)
Claims Payable	0	0	0
Net Pension Liability	(112,431)	0	0
Decrease in Deferred Inflows of Resources - Pension	(6,901,871)	0	0
Decrease in Deferred Inflows of Resources - OPEB	(5,666,582)	0	0
<i>Total Adjustments</i>	<u>(17,782,593)</u>	<u>(202,697)</u>	<u>(36,869)</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$13,640,206)</u>	<u>\$597,688</u>	<u>(\$187,903)</u>

<u>Postage</u>	<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Total</u>
<u>\$395,506</u>	<u>(\$2,401,631)</u>	<u>\$1,609,079</u>	<u>\$4,394,692</u>
2,415	0	0	111,573
0	0	0	581,104
(328,272)	0	0	(724,931)
0	0	(109,279)	(109,279)
0	0	0	(49,838)
0	0	0	(12,025,887)
0	0	0	3,935,822
0	0	0	2,311,062
0	(2,627,321)	0	(2,621,621)
1,398	7,985	3,424	287,761
866	2,668	(488,799)	(436,560)
1,625	0	0	23,283
(2,763)	(166)	(735)	(92,190)
(5,111)	0	0	(73,639)
0	(422,687)	1,114,504	691,817
0	0	0	(112,431)
0	0	0	(6,901,871)
0	0	0	(5,666,582)
<u>(329,842)</u>	<u>(3,039,521)</u>	<u>519,115</u>	<u>(20,872,407)</u>
<u>\$65,664</u>	<u>(\$5,441,152)</u>	<u>\$2,128,194</u>	<u>(\$16,477,715)</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, 2021

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$263,471,402	\$6,881,612	\$8,214,057	\$278,567,071
Cash and Cash Equivalents in Segregated Accounts	0	0	45,933,272	45,933,272
Property Taxes Receivable	3,106,090,640	0	0	3,106,090,640
Intergovernmental Receivable	64,208,174	0	0	64,208,174
Special Assessments Receivable	80,207,327	211,511	0	80,418,838
<i>Total Assets</i>	<u>3,513,977,543</u>	<u>7,093,123</u>	<u>54,147,329</u>	<u>3,575,217,995</u>
Liabilities				
Accounts Payable	0	0	16,298,019	16,298,019
Intergovernmental Payable	326,615,411	128,656	32,212,118	358,956,185
<i>Total Liabilities</i>	<u>326,615,411</u>	<u>128,656</u>	<u>48,510,137</u>	<u>375,254,204</u>
Deferred Inflows of Resources				
Property Taxes	2,720,547,202	0	0	2,720,547,202
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>\$466,814,930</u>	<u>\$6,964,467</u>	<u>\$5,637,192</u>	<u>\$479,416,589</u>

Cuyahoga County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2021

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
Additions				
Intergovernmental	\$130,317,107	\$0	\$0	\$130,317,107
Amounts Received as Fiscal Agent	0	40,010,658	0	40,010,658
Licenses, Permits and Fees for Other Governments	0	0	174,973,106	174,973,106
Fines and Forfeitures for Other Governments	0	0	29,906,437	29,906,437
Property Tax Collections for Other Governments	2,408,471,765	0	0	2,408,471,765
Excise Tax Collections for Other Governments	12,131,353	0	0	12,131,353
Special Assessment				
Collections for Other Governments	15,489,301	0	0	15,489,301
Sheriff Sales Collections for Others	0	0	58,658,110	58,658,110
Miscellaneous	1,372,469	0	9,870,546	11,243,015
<i>Total Additions</i>	<u>2,567,781,995</u>	<u>40,010,658</u>	<u>273,408,199</u>	<u>2,881,200,852</u>
Deductions				
Distributions of State Funds to Other Governments	129,663,784	0	0	129,663,784
Licenses, Permits and Fees				
Distributions to Other Governments	0	0	176,477,109	176,477,109
Fines and Forfeitures				
Distributions to Other Governments	0	0	29,886,250	29,886,250
Property Tax Distributions to Other Governments	2,389,832,899	0	0	2,389,832,899
Excise Tax Distributions to Other Governments	12,131,354	0	0	12,131,354
Special Assessment				
Distributions to Other Governments	49,049,557	0	0	49,049,557
Sheriff Sales Distributions to Others	1,406,791	0	58,658,110	60,064,901
Distributions as Fiscal Agent	0	37,956,498	0	37,956,498
Miscellaneous	0	0	7,594,422	7,594,422
<i>Total Deductions</i>	<u>2,582,084,385</u>	<u>37,956,498</u>	<u>272,615,891</u>	<u>2,892,656,774</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	(14,302,390)	2,054,160	792,308	(11,455,922)
<i>Net Position Beginning of Year</i>	<u>481,117,320</u>	<u>4,910,307</u>	<u>4,844,884</u>	<u>490,872,511</u>
<i>Net Position End of Year</i>	<u>\$466,814,930</u>	<u>\$6,964,467</u>	<u>\$5,637,192</u>	<u>\$479,416,589</u>

**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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$31,910,632	\$30,384,080	\$27,289,423	(\$3,094,657)
Sales Tax	281,386,661	289,463,675	291,311,035	1,847,360
Hotel/Lodging Taxes	442,827	6,865,451	6,868,358	2,907
Payments in Lieu of Taxes	164	170	170	0
Charges for Services	89,085,907	92,862,788	93,447,655	584,867
Licenses and Permits	104,155	107,144	107,828	684
Fines and Forfeitures	8,393,313	8,634,237	8,689,341	55,104
Intergovernmental	69,289,317	79,008,898	77,915,152	(1,093,746)
Interest	6,772,454	6,966,852	7,011,315	44,463
Other	9,819,821	10,456,912	11,728,218	1,271,306
<i>Total Revenues</i>	<u>497,205,251</u>	<u>524,750,207</u>	<u>524,368,495</u>	<u>(381,712)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Other Statutory Contributions:				
Other	75,147	75,147	13,909	61,238
Board of Election Administration:				
Personal Services	6,890,809	6,703,121	6,697,706	5,415
Other	1,815,048	2,092,736	1,927,175	165,561
Total Board of Election Administration	<u>8,705,857</u>	<u>8,795,857</u>	<u>8,624,881</u>	<u>170,976</u>
Primary Election:				
Personal Services	365,213	221,397	201,306	20,091
Other	1,012,983	1,116,799	1,097,506	19,293
Total Primary Election	<u>1,378,196</u>	<u>1,338,196</u>	<u>1,298,812</u>	<u>39,384</u>
General Election:				
Personal Services	516,240	1,086,436	821,641	264,795
Other	1,973,941	1,583,745	1,417,343	166,402
Total General Election	<u>2,490,181</u>	<u>2,670,181</u>	<u>2,238,984</u>	<u>431,197</u>
Special Election:				
Personal Services	0	447,870	439,285	8,585
Other	0	1,156,195	1,074,066	82,129
Total Special Election	<u>0</u>	<u>1,604,065</u>	<u>1,513,351</u>	<u>90,714</u>
Electronic Voting Consultation:				
Other	775,063	775,063	770,074	4,989
County Council:				
Personal Services	2,259,440	2,259,440	2,077,997	181,443
Other	176,632	176,632	159,996	16,636
Total County Council	<u>\$2,436,072</u>	<u>\$2,436,072</u>	<u>\$2,237,993</u>	<u>\$198,079</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Property Management:				
Personal Services	\$246,049	\$515,957	\$470,320	\$45,637
Other	918,981	1,718,981	2,150,885	(431,904)
Total Property Management	1,165,030	2,234,938	2,621,205	(386,267)
Archives:				
Personal Services	534,795	489,225	470,246	18,979
Other	710,724	770,724	746,068	24,656
Total Archives	1,245,519	1,259,949	1,216,314	43,635
Communications:				
Personal Services	846,151	871,367	624,544	246,823
Other	50,456	50,456	23,143	27,313
Total Communications	896,607	921,823	647,687	274,136
County Executive:				
Personal Services	772,478	796,177	782,310	13,867
Other	147,472	159,823	184,415	(24,592)
Total County Executive	919,950	956,000	966,725	(10,725)
Administration-Fiscal Services:				
Personal Services	870,476	900,867	899,425	1,442
Other	1,398,643	1,598,643	548,017	1,050,626
Total Administration-Fiscal Services	2,269,119	2,499,510	1,447,442	1,052,068
Office of Budget and Management - Fiscal Services:				
Personal Services	1,346,466	1,380,011	1,276,494	103,517
Other	2,024,198	7,230,369	1,723,326	5,507,043
Total Office of Budget and Management - Fiscal Services	3,370,664	8,610,380	2,999,820	5,610,560
County Headquarters:				
Other	5,701,267	5,701,267	5,266,624	434,643
Financial Reporting:				
Personal Services	2,362,949	2,861,111	1,878,748	982,363
Other	827,379	1,539,479	821,780	717,699
Total Financial Reporting	3,190,328	4,400,590	2,700,528	1,700,062
Microfilm:				
Personal Services	839,969	857,635	660,613	197,022
Other	340,955	340,955	337,343	3,612
Total Microfilm	\$1,180,924	\$1,198,590	\$997,956	\$200,634

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
General Services:				
Personal Services	\$678,074	\$695,448	\$689,136	\$6,312
Other	12,780	27,749	25,391	2,358
Total General Services	690,854	723,197	714,527	8,670
Recording/Coneyance:				
Personal Services	1,042,325	1,064,861	849,880	214,981
Other	99,301	305,705	212,755	92,950
Total Recording/Coneyance	1,141,626	1,370,566	1,062,635	307,931
Treasury Management I:				
Personal Services	1,428,503	1,468,088	1,448,323	19,765
Other	1,768,436	1,768,436	1,360,466	407,970
Total Treasury Management I	3,196,939	3,236,524	2,808,789	427,735
Office of Procurement:				
Personal Services	1,671,302	1,576,284	1,571,514	4,770
Other	340,624	416,624	362,774	53,850
Total Office of Procurement	2,011,926	1,992,908	1,934,288	58,620
General (Consumer Affairs):				
Personal Services	774,008	819,459	803,288	16,171
Other	40,376	40,376	40,089	287
Total General (Consumer Affairs)	814,384	859,835	843,377	16,458
Personnel Review Commission:				
Personal Services	2,026,467	1,979,280	1,808,487	170,793
Other	108,701	302,432	241,414	61,018
Total Personnel Review Commission	2,135,168	2,281,712	2,049,901	231,811
Human Resources Administration:				
Personal Services	3,859,832	3,959,655	3,385,193	574,462
Other	381,630	381,630	299,590	82,040
Total Human Resources Administration	4,241,462	4,341,285	3,684,783	656,502
Employee Benefits:				
Other	216,000	90,000	0	90,000
Internal Audit:				
Personal Services	763,132	783,013	643,694	139,319
Other	67,842	67,842	44,366	23,476
Total Internal Audit	830,974	850,855	688,060	162,795
Project Management:				
Personal Services	\$253,056	\$261,004	\$402,145	(\$141,141)

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Inspector General:				
Personal Services	\$983,780	\$1,011,629	\$855,125	\$156,504
Other	57,032	57,032	47,129	9,903
Total Inspector General	1,040,812	1,068,661	902,254	166,407
Innovation and Performance:				
Personal Services	684,364	701,041	476,170	224,871
Other	221,709	221,709	187,207	34,502
Total Innovation and Performance	906,073	922,750	663,377	259,373
Information Technology Administration:				
Personal Services	1,467,207	1,683,799	1,818,173	(134,374)
Other	1,139,389	1,139,389	1,128,496	10,893
Total Information Technology Administration	2,606,596	2,823,188	2,946,669	(123,481)
Web and Multi-Media Development:				
Personal Services	2,004,548	2,063,382	2,231,328	(167,946)
Other	1,293,125	1,296,265	1,279,387	16,878
Total Web and Multi-Media Development	3,297,673	3,359,647	3,510,715	(151,068)
Web Application Development:				
Other	35,400	35,400	35,399	1
Security and Disaster Recovery:				
Personal Services	551,796	571,324	802,402	(231,078)
Other	448,347	448,347	344,553	103,794
Total Security and Disaster Recovery	1,000,143	1,019,671	1,146,955	(127,284)
Engineering Services:				
Personal Services	2,887,357	2,965,663	2,615,139	350,524
Other	3,849,599	3,849,599	3,635,178	214,421
Total Engineering Services	6,736,956	6,815,262	6,250,317	564,945
Mainframe Operation Services:				
Personal Services	2,781,908	2,811,488	2,536,253	275,235
Other	2,237,809	2,237,809	2,202,899	34,910
Total Mainframe Operation Services	5,019,717	5,049,297	4,739,152	310,145
Hardware/Software Support Center:				
Personal Services	0	0	7,756	(7,756)
WAN Services:				
Personal Services	573,835	587,450	572,662	14,788
Other	1,615,149	1,615,149	1,558,869	56,280
Total WAN Services	\$2,188,984	\$2,202,599	\$2,131,531	\$71,068

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Communication Services:				
Personal Services	\$714,106	\$732,919	\$624,226	\$108,693
Other	2,646,265	2,646,265	2,417,044	229,221
Total Communication Services	3,360,371	3,379,184	3,041,270	337,914
Auto Title Administration:				
Personal Services	3,715,398	3,811,336	3,318,344	492,992
Other	1,557,232	1,557,232	458,976	1,098,256
Total Auto Title Administration	5,272,630	5,368,568	3,777,320	1,591,248
Soldiers and Sailors Monument:				
Personal Services	199,435	199,435	188,595	10,840
Other	69,953	69,953	35,185	34,768
Total Soldiers and Sailors Monument	269,388	269,388	223,780	45,608
Risk Management:				
Other	941,379	1,056,379	1,056,344	35
Risk Management Settlements:				
Other	449,403	1,276,403	2,111,001	(834,598)
Fiscal Uncategorized Activity:				
Other	3,424,549	3,724,549	2,414,191	1,310,358
General Consumer Affairs:				
Other	233,879	3,607,052	3,479,633	127,419
Unclaimed Monies:				
Other	0	0	172,975	(172,975)
Total Legislative and Executive	88,116,266	103,463,512	88,361,449	15,102,063
Judicial:				
Court of Appeals:				
Other	959,930	959,930	678,722	281,208
Clerk of Courts:				
Personal Services	6,495,537	6,679,513	5,702,601	976,912
Other	2,848,940	2,848,940	2,084,429	764,511
Total Clerk of Courts	\$9,344,477	\$9,528,453	\$7,787,030	\$1,741,423

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Judicial General:				
Personal Services	\$9,797,864	\$9,797,864	\$9,298,694	\$499,170
Other	20,886,551	20,886,551	14,579,061	6,307,490
Total Judicial General	30,684,415	30,684,415	23,877,755	6,806,660
Arbitration:				
Personal Services	1,479,090	1,954,090	1,924,274	29,816
Other	58,374	108,374	58,335	50,039
Total Arbitration	1,537,464	2,062,464	1,982,609	79,855
Central Scheduling:				
Personal Services	7,393,890	7,793,890	7,424,129	369,761
Other	808,710	808,710	342,953	465,757
Total Central Scheduling	8,202,600	8,602,600	7,767,082	835,518
Probation:				
Personal Services	15,679,950	15,114,827	13,112,403	2,002,424
Other	2,142,102	2,142,102	1,722,231	419,871
Total Probation	17,822,052	17,256,929	14,834,634	2,422,295
Medical Examiner Operations:				
Personal Services	5,584,617	5,149,534	5,387,642	(238,108)
Other	2,561,780	3,166,780	2,843,780	323,000
Total Medical Examiner Operations	8,146,397	8,316,314	8,231,422	84,892
Regional Forensic Science Lab:				
Personal Services	5,218,797	5,188,656	4,836,852	351,804
Other	1,066,148	1,621,148	1,428,091	193,057
Total Regional Forensic Science Lab	6,284,945	6,809,804	6,264,943	544,861
Domestic Relations:				
Personal Services	3,864,769	3,864,769	3,578,738	286,031
Other	1,328,822	1,328,822	996,836	331,986
Total Domestic Relations	5,193,591	5,193,591	4,575,574	618,017
Bureau of Support:				
Personal Services	4,495,406	4,495,406	4,096,006	399,400
Other	1,120,230	1,120,230	940,192	180,038
Total Bureau of Support	5,615,636	5,615,636	5,036,198	579,438
Justice Affairs Administration:				
Personal Services	1,393,496	1,432,490	1,191,209	241,281
Other	65,702	43,378	26,837	16,541
Total Justice Affairs Administration	\$1,459,198	\$1,475,868	\$1,218,046	\$257,822

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Safety Grants Administration:				
Personal Services	\$244,411	\$266,780	\$264,251	\$2,529
Other	456,061	434,501	281,411	153,090
Total Public Safety Grants Administration	700,472	701,281	545,662	155,619
Fusion Center:				
Personal Services	147,664	147,664	116,718	30,946
Other	62,383	62,383	39,645	22,738
Total Fusion Center	210,047	210,047	156,363	53,684
Juvenile Court Administration:				
Other	6,706,233	7,407,961	6,225,345	1,182,616
Juvenile Court Legal:				
Personal Services	7,996,455	7,996,455	7,672,379	324,076
Other	4,881,084	4,881,084	3,592,616	1,288,468
Total Juvenile Court Legal	12,877,539	12,877,539	11,264,995	1,612,544
Juvenile Court Child Support:				
Personal Services	3,416,152	3,416,152	3,169,607	246,545
Other	1,243,118	1,243,118	911,456	331,662
Total Juvenile Court Child Support	4,659,270	4,659,270	4,081,063	578,207
Juvenile Court Detention Home:				
Personal Services	13,438,774	13,438,774	11,631,562	1,807,212
Other	3,516,108	3,516,108	2,663,272	852,836
Total Juvenile Court Detention Home	16,954,882	16,954,882	14,294,834	2,660,048
Law Department:				
Personal Services	2,355,919	2,370,920	1,880,586	490,334
Other	406,287	456,287	483,183	(26,896)
Total Law Department	2,762,206	2,827,207	2,363,769	463,438
Municipal Courts:				
Personal Services	487,467	487,467	424,501	62,966
Other	3,253,155	3,253,155	2,831,011	422,144
Total Municipal Courts	3,740,622	3,740,622	3,255,512	485,110
Probate Court:				
Personal Services	5,884,693	5,884,693	5,543,848	340,845
Other	1,474,875	1,474,875	1,239,549	235,326
Total Probate Court	\$7,359,568	\$7,359,568	\$6,783,397	\$576,171

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Public Defender:				
Personal Services	\$11,830,303	\$12,183,008	\$12,048,973	\$134,035
Other	1,962,417	1,962,417	1,580,577	381,840
Total Public Defender	13,792,720	14,145,425	13,629,550	515,875
General Office:				
Personal Services	28,777,250	28,750,610	25,272,597	3,478,013
Other	5,315,950	7,734,625	4,605,500	3,129,125
Total General Office	34,093,200	36,485,235	29,878,097	6,607,138
Child Support:				
Personal Services	3,287,657	3,380,479	3,192,390	188,089
Other	442,619	442,619	375,857	66,762
Total Child Support	3,730,276	3,823,098	3,568,247	254,851
Children and Family Services:				
Personal Services	3,867,230	3,977,679	3,705,214	272,465
Other	379,733	379,733	283,641	96,092
Total Children and Family Services	4,246,963	4,357,412	3,988,855	368,557
Law Enforcement Sheriff:				
Personal Services	23,617,402	23,617,402	21,129,318	2,488,084
Other	1,642,390	2,427,910	2,463,530	(35,620)
Total Law Enforcement Sheriff	25,259,792	26,045,312	23,592,848	2,452,464
Jail Operations - Sheriff:				
Personal Services	57,008,868	58,352,218	53,736,630	4,615,588
Other	35,738,150	35,738,150	37,111,846	(1,373,696)
Total Jail Operations - Sheriff	92,747,018	94,090,368	90,848,476	3,241,892
Sheriff Operations:				
Personal Services	4,997,731	5,147,129	4,549,297	597,832
Other	597,169	597,169	590,601	6,568
Total Sheriff Operations	5,594,900	5,744,298	5,139,898	604,400
Coroner's Lab:				
Personal Services	0	425,910	412,540	13,370
Other	308,631	308,631	198,878	109,753
Total Coroner's Lab	308,631	734,541	611,418	123,123
Euclid Jail:				
Other	\$9,265	\$9,265	\$0	\$9,265

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Bedford Jail:				
Personal Services	\$5,149,603	\$5,149,603	\$4,481,126	\$668,477
Other	724,442	724,442	511,075	213,367
Total Bedford Jail	5,874,045	5,874,045	4,992,201	881,844
Total Judicial	336,878,354	344,553,380	307,474,545	37,078,835
Total General Government	424,994,620	448,016,892	395,835,994	52,180,898
Health and Safety:				
COVID-19 Emergency Response:				
Other	1,682,910	2,682,910	433,815	2,249,095
CECOMS:				
Personal Services	338,856	346,770	267,484	79,286
Other	212,945	212,945	183,024	29,921
Total CECOMS	551,801	559,715	450,508	109,207
Total Health and Safety	2,234,711	3,242,625	884,323	2,358,302
Social Services:				
Veteran's Service Commission:				
Personal Services	2,773,720	2,873,720	2,381,192	492,528
Other	4,934,103	4,834,103	1,244,105	3,589,998
Total Social Services	7,707,823	7,707,823	3,625,297	4,082,526
Community Development:				
Economic Development:				
Personal Services	1,552,302	1,587,780	1,254,648	333,132
Other	1,470,213	1,520,213	1,488,605	31,608
Total Economic Development	3,022,515	3,107,993	2,743,253	364,740
Regional Collaboration:				
Personal Services	276,994	285,262	261,761	23,501
Other	4,731	4,731	2,090	2,641
Total Regional Collaboration	281,725	289,993	263,851	26,142
Sustainability:				
Personal Services	271,375	279,097	252,652	26,445
Other	41,453	56,453	9,113	47,340
Total Sustainability	312,828	335,550	261,765	73,785
Community Development Casino Tax:				
Other	\$4,857,733	\$8,443,127	\$7,127,566	\$1,315,561

(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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
County Hotel Operating:				
Other	\$3,250,818	\$3,429,570	\$2,172,559	\$1,257,011
Global Center Operating:				
Other	5,400,000	5,400,000	4,950,000	450,000
County Planning Commission Administration:				
Personal Services	1,795,793	1,838,697	1,543,285	295,412
Other	1,540,464	2,168,122	2,104,158	63,964
Total County Planning Commission Administration	3,336,257	4,006,819	3,647,443	359,376
Total Community Development	20,461,876	25,013,052	21,166,437	3,846,615
<i>Total Expenditures</i>	455,399,030	483,980,392	421,512,051	62,468,341
<i>Excess of Revenues Over (Under) Expenditures</i>	41,806,221	40,769,815	102,856,444	62,086,629
Other Financing Sources (Uses)				
Transfers In	6,078,108	6,252,576	6,292,480	39,904
Transfers Out	0	(27,436,347)	(104,489,007)	(77,052,660)
<i>Total Other Financing Sources (Uses)</i>	6,078,108	(21,183,771)	(98,196,527)	(77,012,756)
<i>Net Change in Fund Balance</i>	47,884,329	19,586,044	4,659,917	(14,926,127)
Fund Balance Beginning of Year	192,655,220	192,655,220	192,655,220	0
Prior Year Encumbrances Appropriated	11,419,423	11,419,423	11,419,423	0
<i>Fund Balance End of Year</i>	\$251,958,972	\$223,660,687	\$208,734,560	(\$14,926,127)

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$97,795,070	\$92,686,476	\$92,686,476	\$0
Charges for Services	80,213	76,023	76,023	0
Fines and Forfeitures	1,532	1,452	1,452	0
Intergovernmental	137,001,937	129,845,265	129,845,265	0
Contributions and Donations	3,057,944	2,898,204	2,898,204	0
Other	358,937	340,187	340,187	0
<i>Total Revenues</i>	<u>238,295,633</u>	<u>225,847,607</u>	<u>225,847,607</u>	<u>0</u>
Expenditures				
Current:				
Social Services:				
Office of the Director - Children and Family Services:				
Personal Services	6,257,328	6,437,550	5,901,941	535,609
Other	16,366,532	15,683,532	15,356,466	327,066
<i>Total Office of the Director - Children and Family Services</i>	<u>22,623,860</u>	<u>22,121,082</u>	<u>21,258,407</u>	<u>862,675</u>
Training:				
Personal Services	932,153	1,002,783	1,000,210	2,573
Other	88,402	88,402	32,268	56,134
<i>Total Training</i>	<u>1,020,555</u>	<u>1,091,185</u>	<u>1,032,478</u>	<u>58,707</u>
Information Services:				
Personal Services	1,298,832	1,325,360	844,108	481,252
Other	3,214	3,214	0	3,214
<i>Total Information Services</i>	<u>1,302,046</u>	<u>1,328,574</u>	<u>844,108</u>	<u>484,466</u>
Direct Services:				
Personal Services	41,613,059	42,669,452	41,979,275	690,177
Other	1,491,751	1,571,751	1,434,134	137,617
<i>Total Direct Services</i>	<u>43,104,810</u>	<u>44,241,203</u>	<u>43,413,409</u>	<u>827,794</u>
Supportive Services:				
Personal Services	2,803,077	2,857,858	2,019,879	837,979
Other	2,616,698	5,620,959	4,016,452	1,604,507
<i>Total Supportive Services</i>	<u>\$5,419,775</u>	<u>\$8,478,817</u>	<u>\$6,036,331</u>	<u>\$2,442,486</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Foster and Adoptive Parents I:				
Personal Services	\$229,804	\$348,258	\$393,853	(\$45,595)
Other	189,220	189,220	173,696	15,524
Total Foster and Adoptive Parents I	419,024	537,478	567,549	(30,071)
Visitation:				
Personal Services	1,205,186	1,242,467	1,140,705	101,762
Other	277,150	277,150	147,546	129,604
Total Visitation	1,482,336	1,519,617	1,288,251	231,366
Contracted Placements:				
Personal Services	1,565,852	1,606,664	1,345,118	261,546
Other	30,984	30,984	15,754	15,230
Total Contracted Placements	1,596,836	1,637,648	1,360,872	276,776
Foster Homes:				
Personal Services	3,803,670	3,914,610	3,550,856	363,754
Other	79,054	79,054	44,150	34,904
Total Foster Homes	3,882,724	3,993,664	3,595,006	398,658
Permanent Custody Adoptions:				
Personal Services	5,251,311	5,373,038	4,181,510	1,191,528
Other	238,085	254,085	167,487	86,598
Total Permanent Custody Adoptions	5,489,396	5,627,123	4,348,997	1,278,126
Office of the Director - Senior and Adult Services:				
Personal Services	2,179,346	2,225,308	1,465,000	760,308
Other	18,604,640	18,694,640	15,297,786	3,396,854
Total Office of the Director - Senior and Adult Services	20,783,986	20,919,948	16,762,786	4,157,162
Ohio State University Extension:				
Other	0	222,300	222,300	0
COVID-19 Response:				
Other	0	4,000,000	0	4,000,000
Human Resources:				
Personal Services	1,084,913	1,106,879	813,606	293,273
Other	39,288	39,288	11,254	28,034
Total Human Resources	\$1,124,201	\$1,146,167	\$824,860	\$321,307

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Information Services - Human Services:				
Personal Services	\$4,419,270	\$4,543,394	\$3,637,491	\$905,903
Other	2,201,791	2,201,791	1,498,746	703,045
Total Information Services - Human Services	6,621,061	6,745,185	5,136,237	1,608,948
Tapestry System of Care - Children and Family Services:				
Personal Services	516,595	516,595	157,561	359,034
Other	3,996,530	3,155,530	2,744,382	411,148
Total Tapestry System of Care - Children and Family Services	4,513,125	3,672,125	2,901,943	770,182
Administrative Services - General Manager:				
Personal Services	2,463,302	2,514,858	1,991,488	523,370
Other	9,643,298	9,643,298	7,852,486	1,790,812
Total Administrative Services - General Manager	12,106,600	12,158,156	9,843,974	2,314,182
Information Services:				
Personal Services	1,021,928	1,052,751	925,870	126,881
Other	9,988	9,988	322	9,666
Total Information Services	1,031,916	1,062,739	926,192	136,547
Work First Services:				
Personal Services	2,892,315	2,954,808	2,203,747	751,061
Other	10,547,445	10,547,445	9,419,830	1,127,615
Total Work First Services	13,439,760	13,502,253	11,623,577	1,878,676
Southgate:				
Personal Services	4,475,183	4,578,576	3,051,075	1,527,501
Other	22,777	22,777	15,022	7,755
Total Southgate	\$4,497,960	\$4,601,353	\$3,066,097	\$1,535,256

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Ohio City:				
Personal Services	\$4,494,743	\$4,613,318	\$4,363,971	\$249,347
Other	620,571	620,571	577,551	43,020
Total Ohio City	5,115,314	5,233,889	4,941,522	292,367
Quincy Place:				
Personal Services	4,480,506	4,622,036	4,611,670	10,366
Other	1,041,012	1,041,012	947,255	93,757
Total Quincy Place	5,521,518	5,663,048	5,558,925	104,123
Veteran Employment Building:				
Personal Services	23,816,474	24,548,369	27,364,510	(2,816,141)
Other	734,677	734,677	617,596	117,081
Total Veteran Employment Building	24,551,151	25,283,046	27,982,106	(2,699,060)
West Shore:				
Personal Services	4,046,687	4,121,836	3,384,397	737,439
Other	636,698	636,698	489,389	147,309
Total West Shore	4,683,385	4,758,534	3,873,786	884,748
Client Support Services:				
Personal Services	7,138,390	7,337,336	6,700,261	637,075
Other	7,720,558	7,720,558	7,009,963	710,595
Total Client Support Services	14,858,948	15,057,894	13,710,224	1,347,670
Children with Medical Handicaps:				
Other	1,531,417	1,531,417	1,117,637	413,780
Office of the Director:				
Personal Services	980,905	1,099,087	1,045,945	53,142
Other	2,349,310	2,489,311	1,731,019	758,292
Total Office of the Director	3,330,215	3,588,398	2,776,964	811,434
Management Services:				
Personal Services	919,350	942,465	694,115	248,350
Other	7,737	7,737	0	7,737
Total Management Services	\$927,087	\$950,202	\$694,115	\$256,087

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Community Programs:				
Other	\$3,091,019	\$3,841,019	\$3,661,078	\$179,941
Home Support:				
Personal Services	4,116,803	4,275,281	4,243,499	31,782
Other	165,629	165,628	116,186	49,442
Total Home Support	4,282,432	4,440,909	4,359,685	81,224
Protective Services:				
Personal Services	4,536,725	4,522,700	3,525,517	997,183
Other	1,427,591	1,387,591	1,350,649	36,942
Total Protective Services	5,964,316	5,910,291	4,876,166	1,034,125
Home Based Services:				
Personal Services	0	0	7,412	(7,412)
Resource and Training:				
Personal Services	710,180	1,043,402	772,028	271,374
Other	3,815	3,815	485	3,330
Total Resource and Training	713,995	1,047,217	772,513	274,704
Options Program:				
Personal Services	1,657,090	1,897,623	1,722,328	175,295
Other	5,825,880	4,625,880	4,503,193	122,687
Total Options Program	7,482,970	6,523,503	6,225,521	297,982
Administrative Services:				
Personal Services	669,919	693,278	693,245	33
Other	424,157	424,157	162,287	261,870
Total Administrative Services	1,094,076	1,117,435	855,532	261,903
Early Start:				
Other	1,870,170	1,870,170	1,871,747	(1,577)
Health and Safety:				
Other	1,992,109	1,992,109	1,902,936	89,173
Quality Child Care:				
Other	17,008,529	17,008,529	16,142,888	865,641
HHS Admin Grants:				
Personal Services	\$0	\$50,000	\$50,000	\$0

(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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Universal Pre-K:				
Personal Services	\$285,372	\$294,492	\$213,262	\$81,230
Other	6,771,604	6,771,604	3,457,885	3,313,719
Total Universal Pre-K	7,056,976	7,066,096	3,671,147	3,394,949
Family and Children First:				
Personal Services	876,887	899,859	800,833	99,026
Other	8,187,260	8,187,260	6,897,420	1,289,840
Total Family and Children First	9,064,147	9,087,119	7,698,253	1,388,866
Multi-System Youth Custody:				
Other	(37,605)	(37,605)	155,181	(192,786)
Homeless Services:				
Personal Services	0	503,209	406,082	97,127
Other	0	10,572,243	1,531,731	9,040,512
Total Homeless Services	0	11,075,452	1,937,813	9,137,639
Office of Re-Entry:				
Personal Services	0	588,061	423,966	164,095
Other	0	2,577,558	2,367,512	210,046
Total Office of Re-Entry	0	3,165,619	2,791,478	374,141
Work Force Innovation and Opportunities:				
Personal Services	1,029,345	1,060,417	993,046	67,371
Other	13,530,164	15,660,900	15,936,744	(275,844)
Total Work Force Innovation and Opportunities	14,559,509	16,721,317	16,929,790	(208,473)
Educational Assistance:				
Other	0	1,000,000	356,961	643,039
Total Expenditures	285,121,649	312,552,225	269,974,754	42,577,471
Net Change in Fund Balance	(46,826,016)	(86,704,618)	(44,127,147)	42,577,471
Fund Deficit Beginning of Year	(14,308,052)	(14,308,052)	(14,308,052)	0
Prior Year Encumbrances Appropriated	26,850,990	26,850,990	26,850,990	0
Fund Balance (Deficit) End of Year	(\$34,283,078)	(\$74,161,680)	(\$31,584,209)	\$42,577,471

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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$142,079,133	\$57,522,080	\$48,610,929	(\$8,911,151)
Payments in Lieu of Taxes	2,036	1,537	1,537	0
Intergovernmental	23,077,363	14,994,843	6,650,050	(8,344,793)
<i>Total Revenues</i>	<u>165,158,532</u>	<u>72,518,460</u>	<u>55,262,516</u>	<u>(17,255,944)</u>
Expenditures				
Current:				
General Government - Judicial:				
Office of Reentry:				
Personal Services	588,061	602,833	0	602,833
Other	3,063,864	3,063,864	788,480	2,275,384
Total Office of Reentry	<u>3,651,925</u>	<u>3,666,697</u>	<u>788,480</u>	<u>2,878,217</u>
Legal Services:				
Personal Services	977,335	977,335	0	977,335
Other	4,319,752	4,319,752	55,381	4,264,371
Total Legal Services	<u>5,297,087</u>	<u>5,297,087</u>	<u>55,381</u>	<u>5,241,706</u>
Community Social Services:				
Personal Services	7,707,259	7,707,259	0	7,707,259
Other	3,780,025	3,780,025	88,439	3,691,586
Total Community Social Services	<u>11,487,284</u>	<u>11,487,284</u>	<u>88,439</u>	<u>11,398,845</u>
Detention Home:				
Personal Services	752,964	752,964	1,733	751,231
Other	2,711,131	2,714,131	0	2,714,131
Total Detention Home	<u>3,464,095</u>	<u>3,467,095</u>	<u>1,733</u>	<u>3,465,362</u>
Juvenile Court Intervention Center:				
Personal Services	1,392,543	1,392,543	0	1,392,543
Other	118,110	118,110	0	118,110
Total Juvenile Court Intervention Center	<u>1,510,653</u>	<u>1,510,653</u>	<u>0</u>	<u>1,510,653</u>
Family Justice Center:				
Personal Services	192,661	197,297	0	197,297
Other	236,755	236,755	0	236,755
Total Family Justice Center	<u>429,416</u>	<u>434,052</u>	<u>0</u>	<u>434,052</u>
Total General Government - Judicial	<u>\$25,840,460</u>	<u>\$25,862,868</u>	<u>\$934,033</u>	<u>\$24,928,835</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Health and Safety:				
MetroHealth Subsidy (Levy):				
Other	\$0	\$32,472,000	\$32,472,000	\$0
Social Services:				
Homeless Services:				
Personal Services	503,209	513,337	75,264	438,073
Other	10,859,979	10,815,679	8,733,998	2,081,681
Total Homeless Services	11,363,188	11,329,016	8,809,262	2,519,754
Educational Assistance:				
Other	1,000,227	1,000,227	500,000	500,227
Health and Human Services Levies:				
Other	4,174,261	4,174,261	1,100,392	3,073,869
HHS Levy 3.9 Subsidies:				
Other	32,472,000	32,472,000	6	32,471,994
HHS Levy 4.1 Subsidies (2020)				
Other	0	29,100,820	0	29,100,820
Human Services Other Program:				
Other	1,604,476	2,539,476	0	2,539,476
Total Social Services	50,614,152	80,615,800	10,409,660	70,206,140
<i>Total Expenditures</i>	<u>76,454,612</u>	<u>138,950,668</u>	<u>43,815,693</u>	<u>95,134,975</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	88,703,920	(66,432,208)	11,446,823	77,879,031
Other Financing Sources (Uses)				
Transfers Out	0	(264,461)	(264,461)	0
<i>Net Change in Fund Balance</i>	88,703,920	(66,696,669)	11,182,362	77,879,031
Fund Balance Beginning of Year	20,370,626	20,370,626	20,370,626	0
Prior Year Encumbrances Appropriated	1,983,814	1,983,814	1,983,814	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$111,058,360</u>	<u>(\$44,342,229)</u>	<u>\$33,536,802</u>	<u>\$77,879,031</u>

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$63,252,176	\$97,733,587	\$97,733,587	\$0
Payments in Lieu of Taxes	388	599	599	0
Charges for Services	1,560,024	2,410,458	2,410,458	0
Intergovernmental	35,342,309	54,608,882	49,104,314	(5,504,568)
Contributions and Donations	82	127	127	0
Other	371,081	533,354	533,354	0
<i>Total Revenues</i>	<u>100,526,060</u>	<u>155,287,007</u>	<u>149,782,439</u>	<u>(5,504,568)</u>
Expenditures				
Current:				
Social Services:				
Board of Developmental Disabilities:				
Personal Services	56,142,814	50,712,039	49,301,821	1,410,218
Other	79,829,538	123,848,905	70,423,028	53,425,877
<i>Total Expenditures</i>	<u>135,972,352</u>	<u>174,560,944</u>	<u>119,724,849</u>	<u>54,836,095</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(35,446,292)</u>	<u>(19,273,937)</u>	<u>30,057,590</u>	<u>49,331,527</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	37,697	98,267	98,267	0
Transfers In	29,123,539	45,000,000	0	(45,000,000)
<i>Total Other Financing Sources (Uses)</i>	<u>29,161,236</u>	<u>45,098,267</u>	<u>98,267</u>	<u>(45,000,000)</u>
<i>Net Change in Fund Balance</i>	(6,285,056)	25,824,330	30,155,857	4,331,527
Fund Balance Beginning of Year	166,561,679	166,561,679	166,561,679	0
Prior Year Encumbrances Appropriated	3,058,761	3,058,761	3,058,761	0
<i>Fund Balance End of Year</i>	<u>\$163,335,384</u>	<u>\$195,444,770</u>	<u>\$199,776,297</u>	<u>\$4,331,527</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$58,413,479	\$49,681,588	\$49,681,588	\$0
Charges for Services	78,512	66,776	66,776	0
Intergovernmental	33,568,695	28,550,707	28,550,707	0
Other	13,984	11,893	11,893	0
<i>Total Revenues</i>	<u>92,074,670</u>	<u>78,310,964</u>	<u>78,310,964</u>	<u>0</u>
Expenditures				
Current:				
Social Services:				
Client Support Services:				
Other	20,011,398	23,736,332	18,526,050	5,210,282
CFS Foster Care:				
Other	2,899,407	3,124,407	2,857,139	267,268
Purchased Congregate and Foster Care:				
Other	65,944,528	70,482,633	72,201,525	(1,718,892)
Adoption Services:				
Other	4,941,200	4,941,200	3,481,781	1,459,419
<i>Total Expenditures</i>	<u>93,796,533</u>	<u>102,284,572</u>	<u>97,066,495</u>	<u>5,218,077</u>
<i>Net Change in Fund Balance</i>	(1,721,863)	(23,973,608)	(18,755,531)	5,218,077
Fund Balance Beginning of Year	5,728,692	5,728,692	5,728,692	0
Prior Year Encumbrances Appropriated	7,224,791	7,224,791	7,224,791	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$11,231,620</u>	<u>(\$11,020,125)</u>	<u>(\$5,802,048)</u>	<u>\$5,218,077</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$135,111,607	\$135,111,607	\$135,111,607	\$0
Interest	12,983	12,983	12,983	0
<i>Total Revenues</i>	<u>135,124,590</u>	<u>135,124,590</u>	<u>135,124,590</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
COVID-19 CARES Act:				
Other	40,902,272	40,902,272	34,791,289	6,110,983
Judicial:				
COVID-19 CARES Act:				
Personal Services	2,228,975	2,228,975	7,601,171	(5,372,196)
Other	2,301,306	2,301,306	6,867,207	(4,565,901)
Total Judicial	<u>4,530,281</u>	<u>4,530,281</u>	<u>14,468,378</u>	<u>(9,938,097)</u>
Public Works:				
COVID-19 CARES Act:				
Other	538,608	538,608	1,823,813	(1,285,205)
Health and Safety:				
COVID-19 CARES Act:				
Personal Services	46,478	46,478	158,498	(112,020)
Other	23,008,415	23,008,415	15,033,581	7,974,834
Total Health and Safety	<u>23,054,893</u>	<u>23,054,893</u>	<u>15,192,079</u>	<u>7,862,814</u>
Social Services:				
COVID-19 CARES Act:				
Personal Services	23,415	23,415	79,850	(56,435)
Other	700,764	700,764	5,587,709	(4,886,945)
Total Social Services	<u>724,179</u>	<u>724,179</u>	<u>5,667,559</u>	<u>(4,943,380)</u>
Community Development:				
COVID-19 CARES Act:				
Other	\$107,750	\$107,750	\$83,318	\$24,432

(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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Intergovernmental	\$5,320,511	\$5,320,511	\$6,272,760	(\$952,249)
<i>Total Expenditures</i>	75,178,494	75,178,494	78,299,196	(3,120,702)
<i>Net Change in Fund Balance</i>	59,946,096	59,946,096	56,825,394	(3,120,702)
Fund Balance Beginning of Year	10,986,571	10,986,571	10,986,571	0
Prior Year Encumbrances Appropriated	27,858,261	27,858,261	27,858,261	0
<i>Fund Balance End of Year</i>	<u>\$98,790,928</u>	<u>\$98,790,928</u>	<u>\$95,670,226</u>	<u>(\$3,120,702)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$25,409,264	\$27,209,299	\$27,209,299	\$0
Other	42,720	45,746	45,746	0
Intergovernmental	83,808	89,745	89,745	0
<i>Total Revenues</i>	<u>25,535,792</u>	<u>27,344,790</u>	<u>27,344,790</u>	<u>0</u>
Expenses				
Personal Services	11,479,288	11,766,087	12,193,839	(427,752)
Other	20,689,044	32,465,682	18,616,799	13,848,883
Principal Retirement	4,124,539	4,124,539	995,058	3,129,481
Interest and Fiscal Charges	2,090,844	2,090,844	297,609	1,793,235
<i>Total Expenses</i>	<u>38,383,715</u>	<u>50,447,152</u>	<u>32,103,305</u>	<u>18,343,847</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(12,847,923)	(23,102,362)	(4,758,515)	18,343,847
Transfers In	140,076	0	0	0
Transfers Out	<u>0</u>	<u>(1,483,362)</u>	<u>(1,307,097)</u>	<u>176,265</u>
<i>Net Change in Fund Equity</i>	(12,707,847)	(24,585,724)	(6,065,612)	18,520,112
Fund Equity Beginning of Year	36,911,882	36,911,882	36,911,882	0
Prior Year Encumbrances Appropriated	<u>4,534,717</u>	<u>4,534,717</u>	<u>4,534,717</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$28,738,752</u></u>	<u><u>\$16,860,875</u></u>	<u><u>\$35,380,987</u></u>	<u><u>\$18,520,112</u></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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$20,712	\$24,434	\$24,434	\$0
Fines and Forfeitures	195,031	230,082	230,082	0
Intergovernmental	31,145,299	36,742,726	36,742,726	0
Interest	710,683	838,407	838,407	0
Other	3,426,389	4,042,179	4,042,179	0
<i>Total Revenues</i>	<u>35,498,114</u>	<u>41,877,828</u>	<u>41,877,828</u>	<u>0</u>
Expenditures				
Current:				
Public Works:				
Construction Engineer and Test Lab:				
Personal Services	6,256,431	6,461,953	5,661,509	800,444
Other	7,322,671	6,902,457	1,519,291	5,383,166
Total Construction Engineer and Test Lab	<u>13,579,102</u>	<u>13,364,410</u>	<u>7,180,800</u>	<u>6,183,610</u>
Maintenance Engineer:				
Personal Services	3,318,295	3,452,072	2,937,649	514,423
Other	2,572,237	2,572,237	1,471,497	1,100,740
Total Maintenance Engineer	<u>5,890,532</u>	<u>6,024,309</u>	<u>4,409,146</u>	<u>1,615,163</u>
Road Capital Improvements:				
Other	5,367,441	5,367,441	249,893	5,117,548
Road and Bridge Registration Tax:				
Other	17,423,196	17,423,196	18,964,908	(1,541,712)
Road and Bridge Capital Improvements:				
Other	4,026,714	4,026,714	3,885,616	141,098
Total Public Works	<u>46,286,985</u>	<u>46,206,070</u>	<u>34,690,363</u>	<u>11,515,707</u>
Debt Service:				
Principal Retirement	31,281	31,281	31,281	0
<i>Total Expenditures</i>	<u>46,318,266</u>	<u>46,237,351</u>	<u>34,721,644</u>	<u>11,515,707</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(\$10,820,152)</u>	<u>(\$4,359,523)</u>	<u>\$7,156,184</u>	<u>\$11,515,707</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$5,820,602	\$1,833,931	\$1,833,931	\$0
Transfers Out	0	(4,915,087)	(4,915,087)	0
<i>Total Other Financing Sources (Uses)</i>	<u>5,820,602</u>	<u>(3,081,156)</u>	<u>(3,081,156)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(4,999,550)	(7,440,679)	4,075,028	11,515,707
Fund Balance Beginning of Year	48,908,239	48,908,239	48,908,239	0
Prior Year Encumbrances Appropriated	<u>4,022,160</u>	<u>4,022,160</u>	<u>4,022,160</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$47,930,849</u>	<u>\$45,489,720</u>	<u>\$57,005,427</u>	<u>\$11,515,707</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$16,241,634	\$17,220,248	\$17,220,248	\$0
Other	25	27	27	0
<i>Total Revenues</i>	<u>16,241,659</u>	<u>17,220,275</u>	<u>17,220,275</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Board of Revision:				
Personal Services	1,927,825	1,927,825	1,855,996	71,829
Other	708,585	708,585	619,620	88,965
Total Board of Revision	<u>2,636,410</u>	<u>2,636,410</u>	<u>2,475,616</u>	<u>160,794</u>
Tax Assessment Contractual Services:				
Personal Services	7,905,797	8,112,932	6,577,860	1,535,072
Other	7,548,356	7,596,258	3,269,667	4,326,591
Total Tax Assessment Contractual Services	<u>15,454,153</u>	<u>15,709,190</u>	<u>9,847,527</u>	<u>5,861,663</u>
Total General Government - Legislative and Executive	<u>18,090,563</u>	<u>18,345,600</u>	<u>12,323,143</u>	<u>6,022,457</u>
Community Development:				
Geographic Information System:				
Personal Services	532,298	575,568	573,775	1,793
Other	310,026	266,756	209,945	56,811
Total Community Development	<u>842,324</u>	<u>842,324</u>	<u>783,720</u>	<u>58,604</u>
<i>Total Expenditures</i>	<u>18,932,887</u>	<u>19,187,924</u>	<u>13,106,863</u>	<u>6,081,061</u>
<i>Net Change in Fund Balance</i>	(2,691,228)	(1,967,649)	4,113,412	6,081,061
Fund Balance Beginning of Year	21,741,611	21,741,611	21,741,611	0
Prior Year Encumbrances Appropriated	601,786	601,786	601,786	0
<i>Fund Balance End of Year</i>	<u>\$19,652,169</u>	<u>\$20,375,748</u>	<u>\$26,456,809</u>	<u>\$6,081,061</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$54,272,327	\$54,272,327	\$43,463,659	(\$10,808,668)
Charges for Services	0	0	20,057	20,057
Intergovernmental	27,848,692	27,848,692	30,737,852	2,889,160
Other	0	0	114,789	114,789
<i>Total Revenues</i>	<u>82,121,019</u>	<u>82,121,019</u>	<u>74,336,357</u>	<u>(7,784,662)</u>
Expenditures				
Current:				
Health and Safety:				
Administrative Expenses:				
Personal Services	4,826,855	4,826,855	4,515,027	311,828
Contractual Services	73,953,899	73,953,899	54,622,635	19,331,264
Other	2,216,980	2,216,980	1,659,476	557,504
Capital Outlay	1,123,565	1,123,565	1,123,565	0
<i>Total Expenditures</i>	<u>82,121,299</u>	<u>82,121,299</u>	<u>61,920,703</u>	<u>20,200,596</u>
<i>Net Change in Fund Balance</i>	(280)	(280)	12,415,654	12,415,934
Fund Balance Beginning of Year	28,289,120	28,289,120	28,289,120	0
Prior Year Encumbrances Appropriated	280	280	280	0
<i>Fund Balance End of Year</i>	<u>\$28,289,120</u>	<u>\$28,289,120</u>	<u>\$40,705,054</u>	<u>\$12,415,934</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$6,374,237	\$5,355,332	\$5,355,332	\$0
Charges for Services	5,497,713	4,618,919	4,618,919	0
Intergovernmental	30,076,989	25,269,266	25,269,266	0
Contributions and Donations	147,193	123,665	123,665	0
<i>Total Revenues</i>	<u>42,096,132</u>	<u>35,367,182</u>	<u>35,367,182</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Cuyahoga Support Enforcement Agency:				
Personal Services	21,117,289	21,679,098	18,363,714	3,315,384
Other	24,467,752	24,467,752	20,334,634	4,133,118
Total General Government - Judicial	<u>45,585,041</u>	<u>46,146,850</u>	<u>38,698,348</u>	<u>7,448,502</u>
Social Services:				
CSEA Fatherhood Initiative:				
Personal Services	277,297	0	0	0
Other	846,370	0	0	0
Total CSEA Fatherhood Initiative	<u>1,123,667</u>	<u>0</u>	<u>0</u>	<u>0</u>
CSEA Grants:				
Personal Services	58,101	58,101	0	58,101
Other	449,320	449,320	291,389	157,931
Total CSEA Grants	<u>507,421</u>	<u>507,421</u>	<u>291,389</u>	<u>216,032</u>
Total Social Services	<u>1,631,088</u>	<u>507,421</u>	<u>291,389</u>	<u>216,032</u>
<i>Total Expenditures</i>	<u>47,216,129</u>	<u>46,654,271</u>	<u>38,989,737</u>	<u>7,664,534</u>
<i>Net Change in Fund Balance</i>	(5,119,997)	(11,287,089)	(3,622,555)	7,664,534
Fund Balance Beginning of Year	3,727,122	3,727,122	3,727,122	0
Prior Year Encumbrances Appropriated	2,090,267	2,090,267	2,090,267	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$697,392</u>	<u>(\$5,469,700)</u>	<u>\$2,194,834</u>	<u>\$7,664,534</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$6,488,640	\$5,438,423	\$5,438,423	\$0
Other	777,234	651,435	651,435	0
<i>Total Revenues</i>	<u>7,265,874</u>	<u>6,089,858</u>	<u>6,089,858</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Tax Collections:				
Personal Services	1,328,524	0	0	0
Other	420,891	(33)	(50)	17
Total Tax Collections	<u>1,749,415</u>	<u>(33)</u>	<u>(50)</u>	<u>17</u>
Delinquent Real Estate Tax Assessment:				
Personal Services	0	1,361,652	1,418,912	(57,260)
Other	0	507,713	218,705	289,008
Total Delinquent Real Estate Tax Assessment	<u>0</u>	<u>1,869,365</u>	<u>1,637,617</u>	<u>231,748</u>
Total Legislative and Executive	<u>1,749,415</u>	<u>1,869,332</u>	<u>1,637,567</u>	<u>231,765</u>
Judicial:				
Delinquent Real Estate Tax Assessment:				
Personal Services	2,330,797	2,371,473	1,872,492	498,981
Other	2,183,706	2,183,706	1,698,100	485,606
Total Judicial	<u>4,514,503</u>	<u>4,555,179</u>	<u>3,570,592</u>	<u>984,587</u>
<i>Total Expenditures</i>	<u>6,263,918</u>	<u>6,424,511</u>	<u>5,208,159</u>	<u>1,216,352</u>
<i>Net Change in Fund Balance</i>	1,001,956	(334,653)	881,699	1,216,352
Fund Balance Beginning of Year	11,834,577	11,834,577	11,834,577	0
Prior Year Encumbrances Appropriated	8,650	8,650	8,650	0
<i>Fund Balance End of Year</i>	<u><u>\$12,845,183</u></u>	<u><u>\$11,508,574</u></u>	<u><u>\$12,724,926</u></u>	<u><u>\$1,216,352</u></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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$9,139,127	\$1,729,740	\$1,729,740	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
County Land Reutilization:				
Other	7,000,000	7,000,000	0	7,000,000
<i>Net Change in Fund Balance</i>	2,139,127	(5,270,260)	1,729,740	7,000,000
Fund Deficit Beginning of Year	(1,729,740)	(1,729,740)	(1,729,740)	0
<i>Fund Balance (Deficit) End of Year</i>	\$409,387	(\$7,000,000)	\$0	\$7,000,000

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Court
Budget Basis
For the Year Ended December 31, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$326,340	\$286,192	\$286,192	\$0
Fines and Forfeitures	1,695,064	1,486,531	1,486,531	0
Intergovernmental	6,357	5,575	5,575	0
<i>Total Revenues</i>	<u>2,027,761</u>	<u>1,778,298</u>	<u>1,778,298</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Probate Court Computer:				
Personal Services	145,777	145,777	140,117	5,660
Other	333,217	493,850	527,465	(33,615)
Total Probate Court Computer	<u>478,994</u>	<u>639,627</u>	<u>667,582</u>	<u>(27,955)</u>
Probate Court Special Projects:				
Other	131,213	131,213	44,989	86,224
Probate Court Dispute Resolution Program:				
Personal Services	43,073	43,073	41,400	1,673
Other	3,588	15,000	14,533	467
Total Probate Court Dispute Resolution Program	<u>46,661</u>	<u>58,073</u>	<u>55,933</u>	<u>2,140</u>
Probate Court Conduct of Business:				
Other	1,000	28,902	6,571	22,331
Computerization Fund:				
Other	0	315,000	175,039	139,961
Clerk of Courts Computerization:				
Other	150,000	0	0	0
Court of Appeals Special Projects:				
Other	15,000	15,000	13,732	1,268
General Judicial:				
Personal Services	527,319	527,319	202,077	325,242
<i>Total Expenditures</i>	<u>1,350,187</u>	<u>1,715,134</u>	<u>1,165,923</u>	<u>549,211</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>677,574</u>	<u>63,164</u>	<u>612,375</u>	<u>549,211</u>
Other Financing Sources (Uses)				
Transfers In	20,413	0	0	0
Transfers Out	0	(82,098)	0	82,098
<i>Total Other Financing Sources (Uses)</i>	<u>20,413</u>	<u>(82,098)</u>	<u>0</u>	<u>82,098</u>
<i>Net Change in Fund Balance</i>	697,987	(18,934)	612,375	631,309
Fund Balance Beginning of Year	8,022,814	8,022,814	8,022,814	0
Prior Year Encumbrances Appropriated	1,850	1,850	1,850	0
<i>Fund Balance End of Year</i>	<u>\$8,722,651</u>	<u>\$8,005,730</u>	<u>\$8,637,039</u>	<u>\$631,309</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,717,987	\$2,078,262	\$2,078,262	\$0
Fines and Forfeitures	351	425	425	0
Other	96,461	116,689	116,689	0
<i>Total Revenues</i>	<u>1,814,799</u>	<u>2,195,376</u>	<u>2,195,376</u>	<u>0</u>
Expenditures				
Current:				
Public Works:				
District Administration:				
Personal Services	820,039	820,039	713,159	106,880
Other	510,123	510,123	405,740	104,383
Total District Administration	1,330,162	1,330,162	1,118,899	211,263
Environmental Crime Task Force:				
Other	27,700	27,700	887	26,813
District Board of Health:				
Other	269,312	269,312	139,589	129,723
Convenience Center:				
Other	618,593	618,593	378,850	239,743
Municipal Grants:				
Other	250,000	250,000	242,957	7,043
Total Public Works	<u>2,495,767</u>	<u>2,495,767</u>	<u>1,881,182</u>	<u>614,585</u>
Debt Service:				
Principal Retirement	66,676	66,676	66,676	0
Interest and Fiscal Charges	37,953	37,953	37,953	0
Total Debt Service	<u>104,629</u>	<u>104,629</u>	<u>104,629</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,600,396</u>	<u>2,600,396</u>	<u>1,985,811</u>	<u>614,585</u>
<i>Net Change in Fund Balance</i>	(785,597)	(405,020)	209,565	614,585
Fund Balance Beginning of Year	2,895,345	2,895,345	2,895,345	0
Prior Year Encumbrances Appropriated	195,054	195,054	195,054	0
<i>Fund Balance End of Year</i>	<u>\$2,304,802</u>	<u>\$2,685,379</u>	<u>\$3,299,964</u>	<u>\$614,585</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,528,863	\$14,490,483	\$14,490,483	\$0
Interest	3,363	31,873	31,873	0
Other	780,737	7,399,783	7,399,783	0
<i>Total Revenues</i>	<u>2,312,963</u>	<u>21,922,139</u>	<u>21,922,139</u>	<u>0</u>
Expenditures				
Current:				
Community Development:				
Development Revolving Loan:				
Other	51,983	0	0	0
Brownfield Revolving Loan:				
Other	(594,634)	(594,634)	11,255	(605,889)
Economic Development:				
Personal Services	89,417	92,648	91,140	1,508
Other	9,468,402	37,451,185	29,279,755	8,171,430
Total Economic Development	<u>9,557,819</u>	<u>37,543,833</u>	<u>29,370,895</u>	<u>8,172,938</u>
Property Demolition:				
Other	9,968,814	13,059,237	12,592,111	467,126
Continuum of Care:				
Other	(678,438)	477,948	446,685	31,263
Neighborhood Stabilization:				
Personal Services	365,302	365,302	4,380	360,922
Other	(230,923)	(230,923)	65,000	(295,923)
Total Neighborhood Stabilization	<u>134,379</u>	<u>134,379</u>	<u>69,380</u>	<u>64,999</u>
Lead Hazard Reduction:				
Other	(68)	(68)	0	(68)
Healthy Homes Initiative:				
Other	652	652	0	652
Homeless Services:				
Other	722,144	1,844,196	1,015,038	829,158
Coordinated Entry:				
Other	(207,081)	334,050	822,821	(488,771)
Shelter & Care:				
Other	\$2,536	\$2,536	\$0	\$2,536

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Rapid Re-Housing:				
Other	\$709,479	\$2,716,796	\$541,628	\$2,175,168
Homeless Crisis Response 2020:				
Other	236,482	236,482	486,800	(250,318)
HUD Section 108:				
Other	0	593,630	599,694	(6,064)
Brownfield Redevelopment:				
Other	8,533	0	0	0
COVID-19 CARES Act CDBG:				
Other	4,400,000	4,400,000	3,200,000	1,200,000
COVID-19 CARES Act ESG:				
Other	(108,980)	(108,980)	2,283,821	(2,392,801)
Lead Hazard Control:				
Personal Services	(231,667)	192,373	148,013	44,360
Other	4,741	25,011	8,139	16,872
Total Lead Hazard Control	(226,926)	217,384	156,152	61,232
Emergency Solutions HHS:				
Other	927,302	1,435,621	808,584	627,037
Home Weatherization Assistance:				
Personal Services	1,965,915	1,965,915	0	1,965,915
Other	220,162	220,162	0	220,162
Total Home Weatherization Assistance	2,186,077	2,186,077	0	2,186,077
Supportive Housing Program:				
Personal Services	38,419	38,419	0	38,419
Other	90,428	940,373	563,952	376,421
Total Supportive Housing Program	128,847	978,792	563,952	414,840
Lead Primary Prevention:				
Other	183,662	183,662	0	183,662
Community Development Block Grant:				
Personal Services	5,029,952	5,029,952	858,288	4,171,664
Other	(2,906,614)	(2,906,614)	5,942,134	(8,848,748)
Total Community Development Block Grant	\$2,123,338	\$2,123,338	\$6,800,422	(\$4,677,084)

(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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
HOME:				
Personal Services	\$415,125	\$455,671	\$102,077	\$353,594
Other	1,812,588	4,497,244	4,460,791	36,453
Total HOME	<u>2,227,713</u>	<u>4,952,915</u>	<u>4,562,868</u>	<u>390,047</u>
Emergency Solutions Development:				
Personal Services	25,632	908,159	8,600	899,559
Other	1,904,042	5,553,495	331,802	5,221,693
Total Emergency Solutions Development	<u>1,929,674</u>	<u>6,461,654</u>	<u>340,402</u>	<u>6,121,252</u>
<i>Total Expenditures</i>	<u>33,683,307</u>	<u>79,179,500</u>	<u>64,672,508</u>	<u>14,506,992</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(31,370,344)</u>	<u>(57,257,361)</u>	<u>(42,750,369)</u>	<u>14,506,992</u>
Other Financing Sources (Uses)				
Transfers In	1,781,840	16,888,187	16,888,187	0
Transfers Out	(65,591)	(65,591)	(784,480)	(718,889)
Total Other Financing Sources (Uses)	<u>1,716,249</u>	<u>16,822,596</u>	<u>16,103,707</u>	<u>(718,889)</u>
<i>Net Change in Fund Balance</i>	<u>(29,654,095)</u>	<u>(40,434,765)</u>	<u>(26,646,662)</u>	<u>13,788,103</u>
Fund Balance Beginning of Year	18,437,224	18,437,224	18,437,224	0
Prior Year Encumbrances Appropriated	17,569,249	17,569,249	17,569,249	0
Fund Balance (Deficit) End of Year	<u>\$6,352,378</u>	<u>(\$4,428,292)</u>	<u>\$9,359,811</u>	<u>\$13,788,103</u>

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Payments in Lieu of Taxes	\$511	\$25,900	\$25,900	\$0
Licenses and Permits	296	15,000	15,000	0
Intergovernmental	726	36,778	36,778	0
Contributions and Donations	987	50,000	50,000	0
<i>Total Revenues</i>	<u>2,520</u>	<u>127,678</u>	<u>127,678</u>	<u>0</u>
Expenditures				
Current:				
Community Development:				
Sustainability Projects:				
Personal Services	0	4,760	2,229	2,531
Other	19,665	179,665	147,768	31,897
Total Sustainability Projects	19,665	184,425	149,997	34,428
Sustainability Grants:				
Other	(80,000)	20,000	75,000	(55,000)
Planning Community Development Grants:				
Other	2	2	0	2
Other Development Grants:				
Other	(599,714)	(599,714)	0	(599,714)
<i>Total Expenditures</i>	<u>(660,047)</u>	<u>(395,287)</u>	<u>224,997</u>	<u>(620,284)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>662,567</u>	<u>522,965</u>	<u>(97,319)</u>	<u>(620,284)</u>
Other Financing Sources (Uses)				
Transfers In	368	18,686	18,686	0
Transfers Out	(608,090)	(608,090)	0	608,090
<i>Total Other Financing Sources (Uses)</i>	<u>(607,722)</u>	<u>(589,404)</u>	<u>18,686</u>	<u>608,090</u>
<i>Net Change in Fund Balance</i>	54,845	(66,439)	(78,633)	(12,194)
Fund Balance Beginning of Year	259,969	259,969	259,969	0
Prior Year Encumbrances Appropriated	7,527	7,527	7,527	0
<i>Fund Balance End of Year</i>	<u>\$322,341</u>	<u>\$201,057</u>	<u>\$188,863</u>	<u>(\$12,194)</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$482,440	\$1,174,132	\$1,174,132	\$0
Charges for Services	152,432	370,980	370,980	0
Intergovernmental	587,880	1,430,742	1,430,742	0
<i>Total Revenues</i>	<u>1,222,752</u>	<u>2,975,854</u>	<u>2,975,854</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Medicaid Fund:				
Personal Services	0	223,175	0	223,175
Other	10,000	110,000	997	109,003
Total Medicaid Fund	<u>10,000</u>	<u>333,175</u>	<u>997</u>	<u>332,178</u>
Health and Human Services:				
Personal Services	1,005,988	1,061,488	1,069,849	(8,361)
Other	183,752	128,252	43,629	84,623
Total Health and Human Services	<u>1,189,740</u>	<u>1,189,740</u>	<u>1,113,478</u>	<u>76,262</u>
Treatment Alternative Street Crime:				
Personal Services	1,322,948	2,132,954	525,211	1,607,743
Other	(1,560,795)	(1,560,795)	0	(1,560,795)
Total Treatment Alternative Street Crime	<u>(237,847)</u>	<u>572,159</u>	<u>525,211</u>	<u>46,948</u>
Adult Drug Court Project:				
Personal Services	639,682	739,682	79,956	659,726
Other	(580,087)	(580,087)	0	(580,087)
Total Adult Drug Court Project	<u>59,595</u>	<u>159,595</u>	<u>79,956</u>	<u>79,639</u>
Treatment Capacity Expansion:				
Personal Services	(202,780)	97,220	66,881	30,339
TASC Drug Court:				
Personal Services	652,568	955,658	76,143	879,515
Other	(948,456)	(948,456)	0	(948,456)
Total TASC Drug Court	<u>(\$295,888)</u>	<u>\$7,202</u>	<u>\$76,143</u>	<u>(\$68,941)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Veterans Court - ODMHAS: Personal Services	(\$55,000)	(\$55,000)	\$0	(\$55,000)
Adult Drug Court - ODMHAS: Personal Services	(140,000)	(140,000)	0	(140,000)
Recovery Drug Court: Personal Services	(55,000)	(55,000)	0	(55,000)
<i>Total Expenditures</i>	272,820	2,109,091	1,862,666	246,425
<i>Excess of Revenues Over (Under) Expenditures</i>	949,932	866,763	1,113,188	246,425
Other Financing Sources (Uses)				
Transfers Out	(87,402)	(87,402)	0	87,402
<i>Net Change in Fund Balance</i>	862,530	779,361	1,113,188	333,827
Fund Balance Beginning of Year	1,978,222	1,978,222	1,978,222	0
<i>Fund Balance End of Year</i>	<u>\$2,840,752</u>	<u>\$2,757,583</u>	<u>\$3,091,410</u>	<u>\$333,827</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$1,186,315	\$1,822,616	\$1,822,616	\$0
Intergovernmental	858,238	1,333,018	1,333,018	0
Other	13,330	20,745	20,745	0
<i>Total Revenues</i>	<u>2,057,883</u>	<u>3,176,379</u>	<u>3,176,379</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Witness Victim Health and				
Human Services:				
Personal Services	1,314,048	1,397,117	1,386,501	10,616
Other	783,836	738,836	750,187	(11,351)
Total Witness Victim Health and Human Services	<u>2,097,884</u>	<u>2,135,953</u>	<u>2,136,688</u>	<u>(735)</u>
Domestic Violence High Risk Team:				
Other	583,299	583,299	588,216	(4,917)
Victim Safety Enhancement:				
Other	24,165	22,030	22,030	0
VOCA Safe Harbor:				
Personal Services	(51,520)	631	0	631
Other	550,450	632,934	221,497	411,437
Total VOCA Safe Harbor	<u>498,930</u>	<u>633,565</u>	<u>221,497</u>	<u>412,068</u>
Juvenile Court Victim Advocate:				
Personal Services	0	15,030	15,030	0
Violence Against Women Act Block Grant:				
Other	(302,081)	830,769	649,752	181,017
Violence Against Women Act Administration Grant:				
Personal Services	(3,193)	19,526	19,526	0
Domestic Violence Framework:				
Other	\$127,350	\$127,350	\$127,350	\$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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Defend Childhood Intake and Assistance Project: Other	\$349,899	\$581,850	\$592,498	(\$10,648)
<i>Total Expenditures</i>	<u>3,376,253</u>	<u>4,949,372</u>	<u>4,372,587</u>	<u>576,785</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,318,370)</u>	<u>(1,772,993)</u>	<u>(1,196,208)</u>	<u>576,785</u>
Other Financing Sources (Uses)				
Transfers In	0	26,302	26,302	0
Transfers Out	1,506	1,506	0	(1,506)
<i>Total Other Financing Sources (Uses)</i>	<u>1,506</u>	<u>27,808</u>	<u>26,302</u>	<u>(1,506)</u>
<i>Net Change in Fund Balance</i>	(1,316,864)	(1,745,185)	(1,169,906)	575,279
Fund Deficit Beginning of Year	(244,500)	(244,500)	(244,500)	0
Prior Year Encumbrances Appropriated	300,722	300,722	300,722	0
<i>Fund Balance (Deficit) End of Year</i>	<u><u>(\$1,260,642)</u></u>	<u><u>(\$1,688,963)</u></u>	<u><u>(\$1,113,684)</u></u>	<u><u>\$575,279</u></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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$5,313,836	\$5,313,836	\$5,313,836	\$0
Expenditures				
Current:				
General Government -				
Judicial:				
Youth Services Subsidy:				
Personal Services	2,864,941	2,864,941	2,975,089	(110,148)
Other	8,594,881	8,704,861	6,367,221	2,337,640
<i>Total Expenditures</i>	<u>11,459,822</u>	<u>11,569,802</u>	<u>9,342,310</u>	<u>2,227,492</u>
<i>Net Change in Fund Balance</i>	(6,145,986)	(6,255,966)	(4,028,474)	2,227,492
Fund Balance Beginning of Year	5,693,136	5,693,136	5,693,136	0
Prior Year Encumbrances Appropriated	<u>2,894,295</u>	<u>2,894,295</u>	<u>2,894,295</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$2,441,445</u>	<u>\$2,331,465</u>	<u>\$4,558,957</u>	<u>\$2,227,492</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$336,577	\$738,133	\$738,133	\$0
Fines and Forfeitures	347,188	761,405	761,405	0
Intergovernmental	10,178,632	22,322,346	22,322,346	0
Interest	(17,571)	(38,535)	(38,535)	0
Contributions and Donations	67,486	148,000	148,000	0
Other	69,437	152,280	152,280	0
<i>Total Revenues</i>	<u>10,981,749</u>	<u>24,083,629</u>	<u>24,083,629</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Law Enforcement CPT:				
Other	5,087	5,087	0	5,087
Forensic Science Lab:				
Personal Services	0	0	1,864	(1,864)
Other	1,242	1,242	(2,311)	3,553
Total Forensic Science Lab	<u>1,242</u>	<u>1,242</u>	<u>(447)</u>	<u>1,689</u>
Community Based Corrections:				
Other	5,310,000	5,310,000	5,099,551	210,449
Law Library Board:				
Personal Services	298,763	307,654	273,651	34,003
Other	258,299	258,299	235,110	23,189
Total Law Library Board	<u>557,062</u>	<u>565,953</u>	<u>508,761</u>	<u>57,192</u>
Indigent Guardianship:				
Other	176,112	76,112	38,785	37,327
Domestic Relations - Legal Research:				
Other	15,000	15,000	8,939	6,061
Probation Supervision Fees:				
Other	\$554,727	\$1,072,132	\$595,230	\$476,902

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Inspector General Vendor Fees:				
Personal Services	\$13,488	\$14,080	\$12,751	\$1,329
Other	20,806	20,806	3,577	17,229
Total Inspector General Vendor Fees	34,294	34,886	16,328	18,558
Federal Forfeiture:				
Other	134,901	525,200	128,474	396,726
Legal Computerization:				
Other	135,242	135,242	0	135,242
Computerized Legal Research:				
Other	46,199	46,199	0	46,199
Residential Title IV-E Juvenile Court:				
Other	3,996,096	3,996,096	1,354,083	2,642,013
Administration Title IV-E Juvenile Court:				
Other	342,764	342,764	68,969	273,795
Urinalysis Testing:				
Other	73,174	188,174	96,769	91,405
Operation and Maintenance of Detention Facility:				
Other	0	0	4,556	(4,556)
Public Defender - Cleveland Municipality:				
Personal Services	1,834,474	2,005,343	2,004,821	522
Other	357,179	292,179	230,933	61,246
Total Public Defender - Cleveland Municipality	2,191,653	2,297,522	2,235,754	61,768
Pre-Petition Pilot Program Grant:				
Personal Services	(42,865)	0	0	0
Other	(93,586)	0	0	0
Total Pre-Petition Pilot Program Grant	(136,451)	0	0	0
JJDP Block Grant:				
Other	(166,406)	(166,406)	194,629	(361,035)
Juvenile Justice Administration:				
Personal Services	\$0	\$0	\$10,000	(\$10,000)

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Carrying Concealed Weapon Application:				
Personal Services	\$110,175	\$121,632	\$120,544	\$1,088
Other	54,500	58,650	40,735	17,915
Total Carrying Concealed Weapon Application	164,675	180,282	161,279	19,003
State Criminal Alien Assistance Program:				
Other	184	0	0	0
High Visibility Enforcement OT:				
Personal Services	(7,346)	69,774	69,774	0
Other	(161)	2,918	2,918	0
Total High Visibility Enforcement OT	(7,507)	72,692	72,692	0
US Department of Justice Grant Sheriff:				
Personal Services	202,730	202,730	149,606	53,124
Other	(192,219)	(192,219)	21,131	(213,350)
Total US Department of Justice Grant Sheriff	10,511	10,511	170,737	(160,226)
JJDP Subgrant:				
Other	(22,925)	3,000	3,275	(275)
Couty of Appeals Grants:				
Other	0	29,784	29,784	0
Domestic Relations Other Judicial Grants:				
Other	5,921	32,738	32,738	0
Supreme Court Parent Representation:				
Personal Services	(80,109)	(80,109)	0	(80,109)
Other	21,811	21,811	17,628	4,183
Total Supreme Court Parent Representation	(58,298)	(58,298)	17,628	(75,926)
SAMHSA-Juvenile Delinquency:				
Personal Services	17,489	17,489	0	17,489
Other	81,767	81,767	0	81,767
Total SAMHSA-Juvenile Delinquency	99,256	99,256	0	99,256
Second Chance Adult Reentry:				
Personal Services	22,410	22,410	0	22,410
Other	12,385	12,385	0	12,385
Total Second Chance Adult Reentry	\$34,795	\$34,795	\$0	\$34,795

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Adult Drug Court:				
Personal Services	(\$121,050)	(\$121,050)	\$0	(\$121,050)
Other	(639,665)	(639,665)	2,579	(642,244)
Total Adult Drug Court	(760,715)	(760,715)	2,579	(763,294)
SAMHSA-Veterans Treatment Court:				
Personal Services	(151,052)	44,471	0	44,471
Other	29,166	233,643	214,258	19,385
Total SAMHSA-Veterans Treatment Court	(121,886)	278,114	214,258	63,856
Juvenile Court Other Judicial Grants:				
Personal Services	29,530	109,530	80,000	29,530
Other	136,239	460,112	514,462	(54,350)
Total Judicial Court Other Judicial Grants	165,769	569,642	594,462	(24,820)
Juvenile Court Other Detention Grants:				
Personal Services	(78,738)	(157,476)	0	(157,476)
Other	(6,182)	5,463	36,251	(30,788)
Total Judicial Court Other Detention Grants	(84,920)	(152,013)	36,251	(188,264)
Psychology Clinic Second Opinion:				
Personal Services	44,000	44,000	0	44,000
Other	50,000	50,000	0	50,000
Total Psychology Clinic Second Opinion	94,000	94,000	0	94,000
OH Supreme Court Grants:				
Other	19,345	19,345	19,345	0
CCA Probation Improvements and Incentives:				
Personal Services	(59,623)	796,770	425,764	371,006
Other	(4,213,248)	1,410,967	1,912,162	(501,195)
Total CCA Probation Improvements and Incentives	(4,272,871)	2,207,737	2,337,926	(130,189)
Crisis Intervention and Behavioral Health:				
Other	489,314	489,314	469,278	20,036
Prosecutor Other Judicial Grants:				
Personal Services	(137,121)	388,999	388,262	737
Other	(88,749)	138,524	138,408	116
Total Prosecutor Other Judicial Grants	(\$225,870)	\$527,523	\$526,670	\$853

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Sexual Assault Kit Initiative:				
Personal Services	\$115,244	\$894,403	\$892,905	\$1,498
Other	91,883	312,724	313,363	(639)
Total Sexual Assault Kit Initiative	207,127	1,207,127	1,206,268	859
Internet Crimes Against Children:				
Personal Services	571,095	1,004,003	452,485	551,518
Other	(660,412)	(480,928)	113,316	(594,244)
Total Internet Crimes Against Children	(89,317)	523,075	565,801	(42,726)
Border/Port Security Grants:				
Personal Services	27,599	27,599	0	27,599
Other	(26,538)	(26,538)	7,607	(34,145)
Total Border/Port Security Grants	1,061	1,061	7,607	(6,546)
DOJ/BJA Medication Assisted Treatment:				
Personal Services	138,609	138,609	64,757	73,852
Other	379,964	379,964	631,676	(251,712)
Total DOJ/BJA Medication-Assisted Treatment	518,573	518,573	696,433	(177,860)
CCA 408 Jail/Misdemeanment:				
Personal Services	17,740,474	19,605,142	1,024,402	18,580,740
Other	(19,818,430)	(19,150,506)	153,096	(19,303,602)
Total CCA 408 Jail/Misdemeanment	(2,077,956)	454,636	1,177,498	(722,862)
Victim Advocate Project:				
Personal Services	22,899	22,899	0	22,899
Other	3,821	3,821	0	3,821
Total Victim Advocate Project	26,720	26,720	0	26,720
CCA 407 Felony Program:				
Personal Services	22,523,439	29,407,631	3,679,520	25,728,111
Other	(26,265,927)	(25,031,791)	618,249	(25,650,040)
Total CCA 407 Felony Program	(3,742,488)	4,375,840	4,297,769	78,071
Medical Exam Other Judicial Grants:				
Personal Services	(107,163)	5,289	5,289	0
Other	(6,905)	27,628	30,581	(2,953)
Total Medical Exam Other Judicial Grants	(\$114,068)	\$32,917	\$35,870	(\$2,953)

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Community Correction Act Grant:				
Personal Services	(\$318,957)	(\$318,957)	\$0	(\$318,957)
Other	(81,051)	(81,051)	0	(81,051)
Total Community Correction Act Grant	(400,008)	(400,008)	0	(400,008)
Sheriff Other Judicial Grants:				
Personal Services	0	0	(23,863)	23,863
Other	147,338	147,338	211,523	(64,185)
Total Sheriff Other Judicial Grants	147,338	147,338	187,660	(40,322)
JJDP Block Grant:				
Other	314,347	314,347	41,988	272,359
Common Pleas Other Judicial Grants:				
Personal Services	1,097,276	1,395,320	53,332	1,341,988
Other	(1,709,494)	(1,155,502)	292,532	(1,448,034)
Total Common Pleas Other Judicial Grants	(612,218)	239,818	345,864	(106,046)
Operation Stonegarden:				
Personal Services	19,052	11,563	5,290	6,273
Other	198,925	601,457	174,923	426,534
Total Operation Stonegarden	217,977	613,020	180,213	432,807
DNA Backlog Reduction Program:				
Personal Services	135,380	0	0	0
Other	(502,112)	(62,717)	335,503	(398,220)
Total DNA Backlog Reduction Program	(366,732)	(62,717)	335,503	(398,220)
Cuyahoga County Mental Health Behavior Board:				
Other	2,070	2,070	0	2,070
Professional Continuing Education:				
Other	(\$279,214)	(\$25,662)	\$103,933	(\$129,595)

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Psychiatric Services:				
Personal Services	\$7,785	\$7,785	\$0	\$7,785
Other	2,906	2,906	0	2,906
Total Psychiatric Services	10,691	10,691	0	10,691
Operation Child Protect Program:				
Other	1,062	1,062	1,062	0
Human Trafficking Grant:				
Personal Services	184,128	184,128	212,395	(28,267)
Other	18,189	18,189	0	18,189
Total Human Trafficking Grant	202,317	202,317	212,395	(10,078)
<i>Total Expenditures</i>	<i>2,766,756</i>	<i>26,305,135</i>	<i>24,445,147</i>	<i>1,859,988</i>
<i>Excess of Revenues Over (Under) Expenditures</i>	<i>8,214,993</i>	<i>(2,221,506)</i>	<i>(361,518)</i>	<i>1,859,988</i>
Other Financing Sources (Uses)				
Transfers In	20,015	43,895	43,895	0
Transfers Out	(1,695,852)	(1,908,361)	(112,509)	1,795,852
<i>Total Other Financing Sources (Uses)</i>	<i>(1,675,837)</i>	<i>(1,864,466)</i>	<i>(68,614)</i>	<i>1,795,852</i>
<i>Net Change in Fund Balance</i>	<i>6,539,156</i>	<i>(4,085,972)</i>	<i>(430,132)</i>	<i>3,655,840</i>
Fund Balance Beginning of Year	15,075,444	15,075,444	15,075,444	0
Prior Year Encumbrances Appropriated	3,062,676	3,062,676	3,062,676	0
<i>Fund Balance End of Year</i>	<i>\$24,677,276</i>	<i>\$14,052,148</i>	<i>\$17,707,988</i>	<i>\$3,655,840</i>

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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$31,633	\$42,980	\$42,980	\$0
Intergovernmental	23,250	31,590	31,590	0
Interest	382,196	519,287	519,287	0
Other	22,921	31,142	31,142	0
<i>Total Revenues</i>	<u>460,000</u>	<u>624,999</u>	<u>624,999</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Soldiers and Sailors Special Projects:				
Other	75,000	75,000	0	75,000
Consumer Affairs Grants Ole:				
Personal Services	(8,149)	11,477	11,477	0
Other	(5,974)	5,990	5,990	0
Total Consumer Affairs Grants Ole	<u>(14,123)</u>	<u>17,467</u>	<u>17,467</u>	<u>0</u>
Tax Prepayment Special Interest:				
Personal Services	223,889	230,388	158,188	72,200
Other	111,251	111,251	1,127	110,124
Total Tax Prepayment Special Interest	<u>335,140</u>	<u>341,639</u>	<u>159,315</u>	<u>182,324</u>
Tax Certificate Administration:				
Personal Services	243,256	249,717	210,777	38,940
Other	61,173	61,172	44,436	16,736
Total Tax Certificate Administration	<u>304,429</u>	<u>310,889</u>	<u>255,213</u>	<u>55,676</u>
Early Child Other Legislative and Executive Grant:				
Other	66,195	66,195	33,215	32,980
Board of Elections Grants:				
Personal Services	230,900	0	0	0
Other	864,478	1,097,212	1,003,268	93,944
Total Board of Elections Grants	<u>1,095,378</u>	<u>1,097,212</u>	<u>1,003,268</u>	<u>93,944</u>
Board of Election - CARES Election Grant:				
Personal Services	(1,000)	(1,000)	(1,000)	0
Other	142,843	161,529	121,852	39,677
Total Board of Election - CARES Election Grant	<u>\$141,843</u>	<u>\$160,529</u>	<u>\$120,852</u>	<u>\$39,677</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Innovation Grants:				
Personal Services	\$39,109	\$29,428	\$27,834	\$1,594
Other	139,705	141,299	88,682	52,617
Total Innovation Grants	<u>178,814</u>	<u>170,727</u>	<u>116,516</u>	<u>54,211</u>
<i>Total Expenditures</i>	<u>2,182,676</u>	<u>2,239,658</u>	<u>1,705,846</u>	<u>533,812</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,722,676)	(1,614,659)	(1,080,847)	533,812
Other Financing Sources (Uses)				
Transfers Out	<u>(3,300,000)</u>	<u>(3,300,000)</u>	<u>(3,318,686)</u>	<u>(18,686)</u>
<i>Net Change in Fund Balance</i>	(5,022,676)	(4,914,659)	(4,399,533)	515,126
Fund Balance Beginning of Year	18,976,114	18,976,114	18,976,114	0
Prior Year Encumbrances Appropriated	<u>326,275</u>	<u>326,275</u>	<u>326,275</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$14,279,713</u></u>	<u><u>\$14,387,730</u></u>	<u><u>\$14,902,856</u></u>	<u><u>\$515,126</u></u>

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$5,144,832	\$18,407,586	\$18,407,586	\$0
Charges for Services	96,160	353,277	353,277	0
Licenses and Permits	448,768	1,648,707	1,648,707	0
Fines and Forfeitures	174,071	639,511	639,511	0
Intergovernmental	2,162,854	7,796,008	7,796,008	0
Contributions and Donations	51,651	189,758	189,758	0
Other	56,641	300,115	300,115	0
<i>Total Revenues</i>	<u>8,134,977</u>	<u>29,334,962</u>	<u>29,334,962</u>	<u>0</u>
Expenditures				
Current:				
Health and Safety:				
Special Project II:				
Personal Services	0	0	(17,800)	17,800
Other	353,612	1,853,612	218,076	1,635,536
<i>Total Special Project II</i>	<u>353,612</u>	<u>1,853,612</u>	<u>200,276</u>	<u>1,653,336</u>
Juvenile Court Legal:				
Personal Services	0	977,335	960,818	16,517
Other	0	4,216,981	2,805,455	1,411,526
<i>Total Juvenile Court Legal</i>	<u>0</u>	<u>5,194,316</u>	<u>3,766,273</u>	<u>1,428,043</u>
Dog and Kennel:				
Personal Services	1,154,533	1,327,928	1,136,205	191,723
Other	950,262	1,099,405	989,815	109,590
<i>Total Dog and Kennel</i>	<u>2,104,795</u>	<u>2,427,333</u>	<u>2,126,020</u>	<u>301,313</u>
Dick Goddard's Best Friend Fund:				
Other	134,762	209,762	148,521	61,241
Emergency Management:				
Personal Services	523,025	522,522	656,773	(134,251)
Other	614,405	633,738	314,786	318,952
<i>Total Emergency Management</i>	<u>1,137,430</u>	<u>1,156,260</u>	<u>971,559</u>	<u>184,701</u>
Fatherhood Initiative:				
Personal Services	0	282,348	170,919	111,429
Other	214,174	1,071,544	1,099,636	(28,092)
<i>Total Fatherhood Initiative</i>	<u>214,174</u>	<u>1,353,892</u>	<u>1,270,555</u>	<u>83,337</u>
Wireless 911 Government Assistance:				
Personal Services	1,638,441	1,680,144	1,347,899	332,245
Other	3,627,493	3,627,493	2,656,354	971,139
<i>Total Wireless 911 Government Assistance</i>	<u>5,265,934</u>	<u>5,307,637</u>	<u>4,004,253</u>	<u>1,303,384</u>
HHS 27th Pay Reserve:				
Other	0	340,108	0	340,108
Mental Health Services HHS:				
Personal Services	\$0	\$0	\$4,798	(\$4,798)

(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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
TB Control Program - Metrohealth:				
Other	(\$136,750)	(\$60,750)	\$0	(\$60,750)
Family Justice Center:				
Personal Services	0	197,297	186,252	11,045
Other	0	236,755	198,496	38,259
Total Family Justice Center	0	434,052	384,748	49,304
Human Services Other:				
Other	0	1,516	902,964	(901,448)
JFS Other Health & Safety Grant:				
Personal Services	5,165,119	5,165,119	0	5,165,119
Other	(1,691,128)	(1,691,128)	0	(1,691,128)
Total JFS Other Health & Safety Grant	3,473,991	3,473,991	0	3,473,991
Juvenile Court Probation:				
Personal Services	0	7,707,259	5,752,933	1,954,326
Other	0	3,645,711	3,523,248	122,463
Total Juvenile Court Probation	0	11,352,970	9,276,181	2,076,789
Juvenile Court Detention Services:				
Personal Services	0	852,964	852,964	0
Other	0	2,546,341	1,792,480	753,861
Total Juvenile Court Detention Services	0	3,399,305	2,645,444	753,861
Juvenile Intervention Services:				
Personal Services	0	1,392,541	881,485	511,056
Other	0	118,110	16,625	101,485
Total Juvenile Intervention Services	0	1,510,651	898,110	612,541
Hazard Mitigation Asst Grants:				
Other	87,500	87,500	87,500	0
State SHSP-Law Enforcement:				
Personal Services	0	0	(780)	780
Other	(38,904)	230,340	336,226	(105,886)
Total State SHSP-Law Enforcement	(38,904)	230,340	335,446	(105,106)
Urban Area Security Initiative:				
Other	585,068	585,068	1,171,276	(586,208)
State Homeland Security Projects:				
Other	(451,870)	776,524	1,015,917	(239,393)
Port Security Grant:				
Personal Services	0	10,000	0	10,000
Other	0	154,000	0	154,000
Total Port Security Grant	0	164,000	0	164,000
Public Safety Grant:				
Other	\$431	\$431	\$431	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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
COVID-19 Supplemental: Other	\$77,939	\$2,553	\$2,553	\$0
COVID-19 FEMA: Other	(1,461,239)	1,965,670	1,965,670	0
<i>Total Expenditures</i>	<u>11,346,873</u>	<u>41,766,741</u>	<u>31,178,495</u>	<u>10,588,246</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,211,896)</u>	<u>(12,431,779)</u>	<u>(1,843,533)</u>	<u>10,588,246</u>
Other Financing Sources (Uses)				
Transfers In	0	551,752	551,752	0
Transfers Out	<u>0</u>	<u>(65,621)</u>	<u>(20,621)</u>	<u>45,000</u>
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>486,131</u>	<u>531,131</u>	<u>45,000</u>
<i>Net Change in Fund Balance</i>	(3,211,896)	(11,945,648)	(1,312,402)	10,633,246
Fund Balance Beginning of Year	10,015,318	10,015,318	10,015,318	0
Prior Year Encumbrances Appropriated	<u>1,809,241</u>	<u>1,809,241</u>	<u>1,809,241</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u><u>\$8,612,663</u></u>	<u><u>(\$121,089)</u></u>	<u><u>\$10,512,157</u></u>	<u><u>\$10,633,246</u></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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$80,000	\$80,000	\$80,000	\$0
Interest	<u>15,610</u>	<u>15,610</u>	<u>15,610</u>	<u>0</u>
<i>Total Revenues</i>	95,610	95,610	95,610	0
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	95,610	95,610	95,610	0
Fund Balance Beginning of Year	<u>913,451</u>	<u>913,451</u>	<u>913,451</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,009,061</u></u>	<u><u>\$1,009,061</u></u>	<u><u>\$1,009,061</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$8,289	\$103,547	\$103,547	\$0
Fines and Forfeitures	8,425	105,240	105,240	0
Intergovernmental	17,236	215,297	215,297	0
Contributions and Donations	40,648	507,758	507,758	0
Other	4,263	53,246	53,246	0
<i>Total Revenues</i>	<u>78,861</u>	<u>985,088</u>	<u>985,088</u>	<u>0</u>
Expenditures				
Current:				
Social Services:				
Veterans Services Fund:				
Other	<u>85,000</u>	<u>912,270</u>	<u>325,845</u>	<u>586,425</u>
Social Impact:				
Other	<u>5,000,000</u>	<u>5,000,000</u>	<u>190,456</u>	<u>4,809,544</u>
Domestic Violence:				
Other	<u>271,365</u>	<u>271,365</u>	<u>172,359</u>	<u>99,006</u>
EC Mental Health:				
Other	<u>836,940</u>	<u>836,940</u>	<u>813,872</u>	<u>23,068</u>
Children and Family Grants:				
Personal Services	(82,092)	23,162	30,197	(7,035)
Other	<u>(188,284)</u>	<u>297,780</u>	<u>308,264</u>	<u>(10,484)</u>
Total Children and Family Grants	<u>(270,376)</u>	<u>320,942</u>	<u>338,461</u>	<u>(17,519)</u>
Office of Re-Entry:				
Other	<u>(388,981)</u>	<u>377,560</u>	<u>553,427</u>	<u>(175,867)</u>
Investment in Children:				
Other	<u>(2,454,105)</u>	<u>(2,454,105)</u>	<u>0</u>	<u>(2,454,105)</u>
The S.P.A.R.K. Project:				
Other	<u>(137,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>
Department of Labor-LEAP Pre-Release:				
Personal Services	7,715	0	0	0
Other	<u>83,469</u>	<u>0</u>	<u>(25,152)</u>	<u>25,152</u>
Total Department of Labor-LEAP Pre-Release	<u>\$91,184</u>	<u>\$0</u>	<u>(\$25,152)</u>	<u>\$25,152</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
JFS Other Social Services Grant:				
Other	(\$72,146)	\$59,640	\$59,640	\$0
Truancy Prevention:				
Personal Services	0	0	(2,631)	2,631
Ohio Start Grant:				
Personal Services	(159,945)	(159,945)	33,017	(192,962)
Other	(135,735)	(135,735)	400	(136,135)
Total Ohio Start Grant	(295,680)	(295,680)	33,417	(329,097)
Workforce Development Grants:				
Other	1,101,808	1,101,808	197,573	904,235
Helping Ohio Parent Effectively:				
Other	3,719	3,719	3,719	0
<i>Total Expenditures</i>	<u>3,771,228</u>	<u>6,134,459</u>	<u>2,660,986</u>	<u>3,473,473</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(3,692,367)</u>	<u>(5,149,371)</u>	<u>(1,675,898)</u>	<u>3,473,473</u>
Other Financing Sources (Uses)				
Transfers In	160,887	2,009,711	2,009,711	0
Transfers Out	0	0	(43,895)	(43,895)
<i>Total Other Financing Sources (Uses)</i>	<u>160,887</u>	<u>2,009,711</u>	<u>1,965,816</u>	<u>(43,895)</u>
<i>Net Change in Fund Balance</i>	(3,531,480)	(3,139,660)	289,918	3,429,578
Fund Balance Beginning of Year	1,327,554	1,327,554	1,327,554	0
Prior Year Encumbrances Appropriated	5,303,352	5,303,352	5,303,352	0
<i>Fund Balance End of Year</i>	<u>\$3,099,426</u>	<u>\$3,491,246</u>	<u>\$6,920,824</u>	<u>\$3,429,578</u>

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Excise Tax	\$19,383,509	\$19,383,509	\$19,383,509	\$0
Interest	1,292	1,292	1,292	0
<i>Total Revenues</i>	19,384,801	19,384,801	19,384,801	0
Expenditures				
Current:				
Community Development:				
Cuyahoga Excise Tax:				
Other	19,844,335	19,844,335	18,751,475	1,092,860
<i>Net Change in Fund Balance</i>	(459,534)	(459,534)	633,326	1,092,860
Fund Balance Beginning of Year	11,800,176	11,800,176	11,800,176	0
<i>Fund Balance End of Year</i>	<u>\$11,340,642</u>	<u>\$11,340,642</u>	<u>\$12,433,502</u>	<u>\$1,092,860</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Licenses and Permits	\$466,599	\$921,374	\$921,374	\$0
Expenditures				
Current:				
Community Development:				
Naming Rights for the Convention Center:				
Other	268,295	529,790	261,495	268,295
<i>Net Change in Fund Balance</i>	198,304	391,584	659,879	268,295
Fund Balance Beginning of Year	1,012,864	1,012,864	1,012,864	0
<i>Fund Balance End of Year</i>	<u>\$1,211,168</u>	<u>\$1,404,448</u>	<u>\$1,672,743</u>	<u>\$268,295</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Hotel/Lodging Taxes	\$20,002,000	\$22,607,581	\$22,607,581	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Hotel/Lodging Tax:				
Other	<u>20,002,000</u>	<u>20,002,000</u>	<u>20,831,645</u>	<u>(829,645)</u>
<i>Net Change in Fund Balance</i>	0	2,605,581	1,775,936	(829,645)
Fund Balance Beginning of Year	<u>853,254</u>	<u>853,254</u>	<u>853,254</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$853,254</u></u>	<u><u>\$3,458,835</u></u>	<u><u>\$2,629,190</u></u>	<u><u>(\$829,645)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Interest	\$42,998	\$42,998	\$42,998	\$0
Other	5,827,872	5,827,872	5,827,872	0
<i>Total Revenues</i>	<u>5,870,870</u>	<u>5,870,870</u>	<u>5,870,870</u>	<u>0</u>
Expenditures				
Current:				
Health and Safety:				
Opioid Mitigation Programs:				
Personal Services	6,254,400	6,254,400	1,920,217	4,334,183
Other	18,741,353	18,741,353	16,969,978	1,771,375
<i>Total Expenditures</i>	<u>24,995,753</u>	<u>24,995,753</u>	<u>18,890,195</u>	<u>6,105,558</u>
<i>Net Change in Fund Balance</i>	(19,124,883)	(19,124,883)	(13,019,325)	6,105,558
Fund Balance Beginning of Year	112,873,724	112,873,724	112,873,724	0
Prior Year Encumbrances Appropriated	1,065,442	1,065,442	1,065,442	0
<i>Fund Balance End of Year</i>	<u>\$94,814,283</u>	<u>\$94,814,283</u>	<u>\$100,919,841</u>	<u>\$6,105,558</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$9,054,338	\$9,054,338	\$9,054,338	\$0
Expenditures				
Current:				
Health and Safety:				
Board Grants:				
Other	94,124	94,124	94,124	0
ADAMHS-Pathways:				
Other	2,133,672	2,133,672	746,050	1,387,622
Diversion Center:				
Personal Services	203,098	203,098	203,098	0
Other	3,164,719	3,164,719	3,164,719	0
Total Diversion Center	3,367,817	3,367,817	3,367,817	0
Assistant Outpatient Treatment Grant:				
Other	581,121	581,121	0	581,121
Substance Abuse and Mental Health Service:				
Other	4,450,567	4,450,567	4,091,971	358,596
ADAMHS Board Grants:				
Personal Services	79,581	79,581	79,581	0
Other	(230,425)	(230,425)	378,900	(609,325)
Total ADAMHS Board Grants	(150,844)	(150,844)	458,481	(609,325)
<i>Total Expenditures</i>	10,476,457	10,476,457	8,758,443	1,718,014
<i>Net Change in Fund Balance</i>	(1,422,119)	(1,422,119)	295,895	1,718,014
Fund Deficit Beginning of Year	(670,809)	(670,809)	(670,809)	0
<i>Fund Balance (Deficit) End of Year</i>	(\$2,092,928)	(\$2,092,928)	(\$374,914)	\$1,718,014

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Property Taxes	\$14,119,969	\$13,673,934	\$12,290,519	(\$1,383,415)
Sales Tax	9,965,499	12,482,627	12,691,078	208,451
Hotel/Lodging Taxes	1,177,855	1,475,362	1,500,000	24,638
Excise Tax	3,921,435	4,911,927	4,993,953	82,026
Payments in Lieu of Taxes	434,946	544,806	553,904	9,098
Intergovernmental	4,197,362	5,257,549	4,483,739	(773,810)
Interest	405	508	516	8
Other	1,092,143	1,368,003	1,390,848	22,845
<i>Total Revenues</i>	<u>34,909,614</u>	<u>39,714,716</u>	<u>37,904,557</u>	<u>(1,810,159)</u>
Expenditures				
Current:				
General Government - Legislative and Executive:				
Bond Retirement - Various General				
Obligation Bonds:				
Other	486,921	486,921	188,908	298,013
Brownfield Debt Services:				
Other	43,688	14,458	1,500	12,958
Shaker Square Series:				
Other	93,137	93,137	1,500	91,637
Community Redevelopment Debt Services:				
Other	182,647	2,003	1,500	503
Debt Service County Hotel:				
Other	50,296	50,296	10,000	40,296
Sales Tax Bonds Debt Service:				
Other	4,480,097	(203,551)	13,750	(217,301)
<i>Total General Government - Legislative and Executive</i>	<u>5,336,786</u>	<u>443,264</u>	<u>217,158</u>	<u>226,106</u>
Debt Service:				
Principal Retirement:				
Bond Retirement - Various General				
Obligation Bonds	7,825,000	7,825,000	7,825,000	0
Brownfield Debt Service	804,307	804,307	804,307	0
Gateway Arena	5,945,647	5,945,647	5,945,647	0
Shaker Square Series 2000A	44,244	44,244	44,244	0
Community Redevelopment	95,607	95,607	95,607	0
Medical Mart	18,990,000	18,990,000	18,990,000	0
Sales Tax Bonds	8,800,000	8,800,000	8,800,000	0
Medical Mart Refunding Series 2014C	65,000	65,000	65,000	0
2013 Economic Development. Revenue Bonds	260,000	260,000	260,000	0
Excise Tax	5,000,000	5,000,000	5,000,000	0
<i>Total Principal Retirement</i>	<u>\$47,829,805</u>	<u>\$47,829,805</u>	<u>\$47,829,805</u>	<u>\$0</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Interest and Fiscal Charges:				
Bond Retirement - Various General				
Obligation Bonds	\$8,399,121	\$8,399,121	\$8,399,121	\$0
Gateway Arena	671,063	199,180	199,180	0
Brownfield Debt Service	109,299	109,299	109,299	0
Shaker Square Series 2000A	47,244	47,244	47,244	0
Community Redevelopment	159,046	159,046	159,046	0
Medical Mart	7,276,295	7,186,276	7,183,275	3,001
2013 Economic Development. Revenue Bonds	431,136	431,136	431,136	0
County Hotel	20,741,594	20,741,594	15,347,708	5,393,886
Western Reserve Series 2014B	784,480	784,480	784,480	0
Sales Tax Bonds	6,841,078	6,841,078	6,841,078	0
Medical Mart Refunding Series 2014C	615,150	615,150	615,150	0
Excise Tax	1,905,666	1,905,666	1,905,666	0
Total Interest and Fiscal Charges	47,981,172	47,419,270	42,022,383	5,396,887
<i>Total Expenditures</i>	<u>101,147,763</u>	<u>95,692,339</u>	<u>90,069,346</u>	<u>5,622,993</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(66,238,149)	(55,977,623)	(52,164,789)	3,812,834
Other Financing Sources (Uses)				
Transfers In	45,347,677	56,801,786	57,750,337	948,551
<i>Net Change in Fund Balance</i>	(20,890,472)	824,163	5,585,548	4,761,385
Fund Balance Beginning of Year	2,227,961	2,227,961	2,227,961	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$18,662,511)</u>	<u>\$3,052,124</u>	<u>\$7,813,509</u>	<u>\$4,761,385</u>

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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$1,377,835	\$1,377,835	\$1,377,835	0
Other	802,786	802,786	802,786	0
<i>Total Revenues</i>	<u>2,180,621</u>	<u>2,180,621</u>	<u>2,180,621</u>	<u>0</u>
Expenditures				
Capital Outlay:				
Non-Subsidy Facility Projects:				
Personal Services	(20,000)	(20,000)	0	(20,000)
Other	(5,400,306)	(5,400,306)	1,193,652	(6,593,958)
Total Non-Subsidy Facility Projects	<u>(5,420,306)</u>	<u>(5,420,306)</u>	<u>1,193,652</u>	<u>(6,613,958)</u>
Technology Capital Improvements:				
Personal Services	70,111	70,111	75,675	(5,564)
Other	6,197,536	6,197,536	3,538,687	2,658,849
Total Technology Capital Improvements	<u>6,267,647</u>	<u>6,267,647</u>	<u>3,614,362</u>	<u>2,653,285</u>
Capital Projects:				
Personal Services	5,329,518	5,329,518	1,289,665	4,039,853
Other	13,575,476	13,575,476	16,660,013	(3,084,537)
Total Capital Projects	<u>18,904,994</u>	<u>18,904,994</u>	<u>17,949,678</u>	<u>955,316</u>
CC Forensic Science Lab Capital Projects:				
Other	402,932	402,932	0	402,932
Maintenance Projects:				
Personal Services	(24,999)	(24,999)	0	(24,999)
Other	(56,290)	(56,290)	(647)	(55,643)
Total Maintenance Projects	<u>(81,289)</u>	<u>(81,289)</u>	<u>(647)</u>	<u>(80,642)</u>
Community Projects:				
Other	814,396	814,396	814,396	0
New CC Corrections Center:				
Other	1,000,000	1,000,000	1,000,000	0
Facility Capital Projects:				
Personal Services	(24,552)	(24,552)	0	(24,552)
Other	(7,127)	(7,127)	0	(7,127)
Total Facility Capital Projects	<u>(31,679)</u>	<u>(31,679)</u>	<u>0</u>	<u>(31,679)</u>
Airport Capital Projects:				
Other	(545,550)	(545,550)	0	(545,550)
<i>Total Expenditures</i>	<u>21,311,145</u>	<u>21,311,145</u>	<u>24,571,441</u>	<u>(3,260,296)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(19,130,524)</u>	<u>(19,130,524)</u>	<u>(22,390,820)</u>	<u>(3,260,296)</u>
Other Financing Sources (Uses)				
Transfers In	24,310,836	24,310,836	24,310,836	0
Transfers Out	(801,066)	(801,066)	(20,431)	780,635
<i>Total Other Financing Sources (Uses)</i>	<u>23,509,770</u>	<u>23,509,770</u>	<u>24,290,405</u>	<u>780,635</u>
<i>Net Change in Fund Balance</i>	4,379,246	4,379,246	1,899,585	(2,479,661)
Fund Balance Beginning of Year	6,881,856	6,881,856	6,881,856	0
Prior Year Encumbrances Appropriated	4,534,107	4,534,107	4,534,107	0
<i>Fund Balance End of Year</i>	<u>\$15,795,209</u>	<u>\$15,795,209</u>	<u>\$13,315,548</u>	<u>(\$2,479,661)</u>

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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Intergovernmental	\$15,036,409	\$15,036,409	\$15,036,409	\$0
Expenditures				
Current:				
Public Works:				
Ohio Department of Public Works Integrating:				
Personal Services	(175,933)	(175,933)	170,628	(346,561)
Other	18,079,149	18,079,149	22,692,837	(4,613,688)
Total Ohio Department of Public Works Integrating	17,903,216	17,903,216	22,863,465	(4,960,249)
Ohio Department of Transportation - Local Public Agencies:				
Personal Services	290,920	290,920	290,920	0
Other	21,657,570	21,657,570	19,603,019	2,054,551
Total Ohio Department of Transportation - Local Public Agencies	21,948,490	21,948,490	19,893,939	2,054,551
<i>Total Expenditures</i>	39,851,706	39,851,706	42,757,404	(2,905,698)
<i>Excess of Revenues Over (Under) Expenditures</i>	(24,815,297)	(24,815,297)	(27,720,995)	(2,905,698)
Other Financing Sources (Uses)				
Transfers In	4,494,873	4,494,873	4,494,873	0
Transfers Out	(1,250,914)	(1,250,914)	(1,833,931)	(583,017)
<i>Total Other Financing Sources (Uses)</i>	3,243,959	3,243,959	2,660,942	(583,017)
<i>Net Change in Fund Balance</i>	(21,571,338)	(21,571,338)	(25,060,053)	(3,488,715)
Fund Deficit Beginning of Year	(10,660,585)	(10,660,585)	(10,660,585)	0
Prior Year Encumbrances Appropriated	15,301,427	15,301,427	15,301,427	0
<i>Fund Balance (Deficit) End of Year</i>	(\$16,930,496)	(\$16,930,496)	(\$20,419,211)	(\$3,488,715)

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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$4,892,977	\$4,892,977	\$4,892,977	\$0
Expenditures	0	0	0	0
<i>Net Change in Fund Balance</i>	4,892,977	4,892,977	4,892,977	0
Fund Balance Beginning of Year	20,135	20,135	20,135	0
<i>Fund Balance End of Year</i>	<u>\$4,913,112</u>	<u>\$4,913,112</u>	<u>\$4,913,112</u>	<u>\$0</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$294,999	\$1,459,558	\$1,459,558	\$0
Other	14,893	73,685	73,685	0
Intergovernmental	1,020,206	5,047,639	5,047,639	0
<i>Total Revenues</i>	<u>1,330,098</u>	<u>6,580,882</u>	<u>6,580,882</u>	<u>0</u>
Expenses				
Personal Services	848,736	1,023,666	658,553	365,113
Other	(3,078,189)	5,992,597	7,116,657	(1,124,060)
<i>Total Expenses</i>	<u>(2,229,453)</u>	<u>7,016,263</u>	<u>7,775,210</u>	<u>(758,947)</u>
<i>Net Change in Fund Equity</i>	3,559,551	(435,381)	(1,194,328)	(758,947)
Fund Equity Beginning of Year	1,373,455	1,373,455	1,373,455	0
Prior Year Encumbrances Appropriated	186,843	186,843	186,843	0
<i>Fund Equity End of Year</i>	<u>\$5,119,849</u>	<u>\$1,124,917</u>	<u>\$365,970</u>	<u>(\$758,947)</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$3,895,006	\$4,401,353	\$4,401,353	\$0
Other	285	285	285	0
<i>Total Revenues</i>	<u>3,895,291</u>	<u>4,401,638</u>	<u>4,401,638</u>	<u>0</u>
Expenses				
Personal Services	402,610	413,348	310,121	103,227
Other	3,477,303	1,942,904	1,428,923	513,981
<i>Total Expenses</i>	<u>3,879,913</u>	<u>2,356,252</u>	<u>1,739,044</u>	<u>617,208</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	15,378	2,045,386	2,662,594	617,208
Transfers Out	<u>0</u>	<u>(1,537,275)</u>	<u>(1,536,250)</u>	<u>1,025</u>
<i>Net Change in Fund Equity</i>	15,378	508,111	1,126,344	618,233
Fund Equity Beginning of Year	4,625,047	4,625,047	4,625,047	0
Prior Year Encumbrances Appropriated	<u>6,652</u>	<u>6,652</u>	<u>6,652</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$4,647,077</u></u>	<u><u>\$5,139,810</u></u>	<u><u>\$5,758,043</u></u>	<u><u>\$618,233</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$688,001	\$522,789	\$522,789	\$0
Expenses				
Personal Services	206,597	206,597	53,949	152,648
Other	773,913	773,913	594,426	179,487
<i>Total Expenses</i>	980,510	980,510	648,375	332,135
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(292,509)	(457,721)	(125,586)	332,135
Transfers In	296,717	225,465	225,465	0
<i>Net Change in Fund Equity</i>	4,208	(232,256)	99,879	332,135
Fund Equity Beginning of Year	2,012,442	2,012,442	2,012,442	0
Prior Year Encumbrances Appropriated	1,783	1,783	1,783	0
<i>Fund Equity End of Year</i>	<u>\$2,018,433</u>	<u>\$1,781,969</u>	<u>\$2,114,104</u>	<u>\$332,135</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, 2021

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$48,913,135	\$39,656,229	\$39,656,229	\$0
Other	140,606	113,996	113,996	0
<i>Total Revenues</i>	<u>49,053,741</u>	<u>39,770,225</u>	<u>39,770,225</u>	<u>0</u>
Expenses				
Personal Services	31,577,699	31,850,623	33,092,542	(1,241,919)
Other	26,857,492	27,317,319	24,109,362	3,207,957
<i>Total Expenses</i>	<u>58,435,191</u>	<u>59,167,942</u>	<u>57,201,904</u>	<u>1,966,038</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(9,381,450)	(19,397,717)	(17,431,679)	1,966,038
Transfers In	5,180,401	4,200,000	4,200,000	0
Transfers Out	0	(7,186)	0	7,186
<i>Net Change in Fund Equity</i>	(4,201,049)	(15,204,903)	(13,231,679)	1,973,224
Fund Equity Beginning of Year	4,360,252	4,360,252	4,360,252	0
Prior Year Encumbrances Appropriated	2,614,910	2,614,910	2,614,910	0
<i>Fund Equity (Deficit) End of Year</i>	<u>\$2,774,113</u>	<u>(\$8,229,741)</u>	<u>(\$6,256,517)</u>	<u>\$1,973,224</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,482,425	\$1,762,063	\$1,762,063	\$0
Other	16,058	16,391	16,391	0
Sale of Capital Assets	8,977	13,367	13,367	0
<i>Total Revenues</i>	<u>1,507,460</u>	<u>1,791,821</u>	<u>1,791,821</u>	<u>0</u>
Expenses				
Personal Services	274,421	281,484	281,484	0
Other	1,436,588	2,204,208	1,372,583	831,625
<i>Total Expenses</i>	<u>1,711,009</u>	<u>2,485,692</u>	<u>1,654,067</u>	<u>831,625</u>
<i>Net Change in Fund Equity</i>	(203,549)	(693,871)	137,754	831,625
Fund Equity Beginning of Year	923,349	923,349	923,349	0
Prior Year Encumbrances Appropriated	522,982	522,982	522,982	0
<i>Fund Equity End of Year</i>	<u><u>\$1,242,782</u></u>	<u><u>\$752,460</u></u>	<u><u>\$1,584,085</u></u>	<u><u>\$831,625</u></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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$2,538,317	\$2,023,759	\$2,023,759	\$0
Expenses				
Personal Services	428,418	448,733	468,020	(19,287)
Other	1,862,763	1,862,763	2,544,831	(682,068)
<i>Total Expenses</i>	<u>2,291,181</u>	<u>2,311,496</u>	<u>3,012,851</u>	<u>(701,355)</u>
<i>Net Change in Fund Equity</i>	247,136	(287,737)	(989,092)	(701,355)
Fund Equity Beginning of Year	<u>335,830</u>	<u>335,830</u>	<u>335,830</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$582,966</u></u>	<u><u>\$48,093</u></u>	<u><u>(\$653,262)</u></u>	<u><u>(\$701,355)</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, 2021

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$1,363,127	\$1,466,497	\$1,466,497	\$0
Expenses				
Personal Services	639,755	656,803	654,305	2,498
Other	786,618	786,618	770,662	15,956
<i>Total Expenses</i>	<u>1,426,373</u>	<u>1,443,421</u>	<u>1,424,967</u>	<u>18,454</u>
<i>Net Change in Fund Equity</i>	(63,246)	23,076	41,530	18,454
Fund Equity Beginning of Year	<u>1,085,049</u>	<u>1,085,049</u>	<u>1,085,049</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,021,803</u></u>	<u><u>\$1,108,125</u></u>	<u><u>\$1,126,579</u></u>	<u><u>\$18,454</u></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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Charges for Services	\$113,069,918	\$97,766,148	\$97,766,148	\$0
Other	14,416,177	12,464,978	12,464,978	0
<i>Total Revenues</i>	<u>127,486,095</u>	<u>110,231,126</u>	<u>110,231,126</u>	<u>0</u>
Expenses				
Personal Services	803,995	822,947	692,361	130,586
Claims	102,075,111	102,075,111	102,075,111	0
Other	39,762,979	57,517,954	21,596,006	35,921,948
<i>Total Expenses</i>	<u>142,642,085</u>	<u>160,416,012</u>	<u>124,363,478</u>	<u>36,052,534</u>
<i>Net Change in Fund Equity</i>	(15,155,990)	(50,184,886)	(14,132,352)	36,052,534
Fund Deficit Beginning of Year	(4,964,367)	(4,964,367)	(4,964,367)	0
Prior Year Encumbrances Appropriated	<u>30,895,053</u>	<u>30,895,053</u>	<u>30,895,053</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>\$10,774,696</u></u>	<u><u>(\$24,254,200)</u></u>	<u><u>\$11,798,334</u></u>	<u><u>\$36,052,534</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, 2021*

	Original Budget	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues				
Other	\$0	\$8,280,958	\$8,280,958	\$0
Expenses				
Personal Services	544,400	556,391	436,082	120,309
Claims	3,335,115	3,335,115	3,335,115	0
Other	4,377,460	4,377,460	2,460,493	1,916,967
<i>Total Expenses</i>	<u>8,256,975</u>	<u>8,268,966</u>	<u>6,231,690</u>	<u>2,037,276</u>
<i>Net Change in Fund Equity</i>	(8,256,975)	11,992	2,049,268	2,037,276
Fund Equity Beginning of Year	16,714,696	16,714,696	16,714,696	0
Prior Year Encumbrances Appropriated	<u>2,077,077</u>	<u>2,077,077</u>	<u>2,077,077</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$10,534,798</u>	<u>\$18,803,765</u>	<u>\$20,841,041</u>	<u>\$2,037,276</u>

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Statistical Section

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Statistical Section

This part of the Cuyahoga County, Ohio's Annual Comprehensive 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.

Contents	Pages(s)
Financial Trends	S2 – S11
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Revenue Capacity	S12 – S32
These schedules contain information to help the reader assess the County's most significant local revenue, the property tax.	
Debt Capacity	S33 – S43
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.	
Economic and Demographic Information	S44 – S46
These schedules offer economic and demographic indicators to help the reader understand the environment within which the County's financial activities take place.	
Operating Information	S48 – S57
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)*

	2021	2020	2019	2018
Governmental Activities				
Net Investment in Capital Assets	\$490,603,801	\$482,255,245	\$468,848,320	\$423,192,406
Restricted for:				
Capital Projects	46,807,600	44,460,770	47,528,162	57,353,207
Health and Human Services	74,619,678	60,461,116	61,976,187	60,852,989
Motor Vehicle	75,414,856	59,639,335	58,588,705	53,087,714
Developmental Disabilities	231,657,244	192,475,745	170,022,052	136,056,761
Community Development Programs	71,243,750	68,838,866	61,640,997	61,537,064
Children's Services	23,650,421	20,137,921	15,663,178	8,409,965
Alcohol and Drug Preventative Services	50,692,173	36,338,281	27,913,292	19,049,096
Opioid Healthcare Programs	103,984,079	113,151,416	114,280,296	0
Health and Safety Services	13,424,389	12,303,369	10,623,596	11,124,058
Land Reutilization	0	0	409,387	1,726,086
Convention Center Hotel Operations	7,487,321	7,986,505	10,069,344	7,697,199
Tax Assessment Operations	39,592,849	33,796,158	25,079,142	29,608,737
General Government	17,688,624	21,230,000	28,407,049	39,882,119
Judicial Services	53,646,785	46,493,991	44,208,188	40,341,527
Social Services	7,528,519	6,403,307	6,024,680	6,190,400
Infrastructure System Operations	1,009,624	913,459	917,847	891,753
Unclaimed Monies	18,918,586	18,023,441	16,456,309	16,111,160
Other Purposes	5,100,049	4,028,558	4,308,908	4,213,157
Unrestricted (Deficit)	(332,050,714)	(916,207,807)	(889,898,966)	(620,180,505)
<i>Total Governmental Activities Net Position</i>	<u>1,001,019,634</u>	<u>312,729,676</u>	<u>283,066,673</u>	<u>357,144,893</u>
Business-Type Activities				
Net Investment in Capital Assets	86,992,450	85,604,355	90,578,531	94,706,643
Unrestricted	53,019,128	41,016,156	54,853,064	55,196,702
<i>Total Business-Type Activities Net Position</i>	<u>140,011,578</u>	<u>126,620,511</u>	<u>145,431,595</u>	<u>149,903,345</u>
Primary Government				
Net Investment in Capital Assets	577,596,251	567,859,600	559,426,851	517,899,049
Restricted	842,466,547	746,682,238	704,117,319	554,132,992
Unrestricted (Deficit)	(279,031,586)	(875,191,651)	(835,045,902)	(564,983,803)
<i>Total Primary Government Net Position</i>	<u>\$1,141,031,212</u>	<u>\$439,350,187</u>	<u>\$428,498,268</u>	<u>\$507,048,238</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.

2017	2016	2015	2014	2013	2012
\$416,416,617	\$409,411,888	\$394,146,808	\$398,484,493	\$396,133,373	\$371,056,972
76,980,486	96,036,514	104,850,899	40,503,928	73,978,601	77,231,951
98,495,983	112,488,018	83,566,384	52,919,168	52,857,834	71,929,825
49,365,241	55,770,739	56,399,708	56,259,935	56,648,810	61,408,838
129,264,904	122,957,057	133,173,082	142,145,385	146,928,842	156,223,090
68,373,687	64,166,170	20,530,665	2,312,714	59,340,177	50,044,024
4,413,564	13,083,883	47,461,607	46,503,969	51,500,638	49,299,918
18,588,366	21,769,950	24,629,305	23,136,980	16,111,180	16,701,806
0	0	0	0	0	0
10,909,175	14,612,699	12,551,607	11,766,574	16,864,598	13,783,701
506,344	546,792	1,419,615	1,325,533	1,454,695	595,660
5,531,828	4,756,077	4,751,676	4,750,726	0	0
26,189,697	24,554,830	27,271,158	23,257,582	14,048,003	9,812,925
20,456,145	9,094,835	0	0	0	0
35,392,019	30,899,727	24,639,385	28,885,929	27,879,249	19,482,242
5,830,877	4,935,298	0	0	0	0
892,272	910,338	911,042	1,038,642	10,485,507	1,034,371
13,911,544	13,349,611	14,332,837	10,605,525	0	0
3,750,250	5,819,382	9,815,832	38,310,021	2,309,086	16,079,212
(532,755,287)	(202,285,238)	(145,418,233)	(75,691,732)	220,069,982	196,765,817
<u>452,513,712</u>	<u>802,878,570</u>	<u>815,033,377</u>	<u>806,515,372</u>	<u>1,146,610,575</u>	<u>1,111,450,352</u>
58,456,906	43,312,792	30,583,550	30,115,979	26,007,832	36,430,874
<u>50,578,656</u>	<u>66,272,174</u>	<u>74,404,295</u>	<u>71,402,758</u>	<u>73,578,543</u>	<u>53,825,794</u>
<u>109,035,562</u>	<u>109,584,966</u>	<u>104,987,845</u>	<u>101,518,737</u>	<u>99,586,375</u>	<u>90,256,668</u>
474,873,523	452,724,680	424,730,358	428,600,472	422,141,205	407,487,846
568,852,382	595,751,920	566,304,802	483,722,611	530,407,220	543,627,563
<u>(482,176,631)</u>	<u>(136,013,064)</u>	<u>(71,013,938)</u>	<u>(4,288,974)</u>	<u>293,648,525</u>	<u>250,591,611</u>
<u>\$561,549,274</u>	<u>\$912,463,536</u>	<u>\$920,021,222</u>	<u>\$908,034,109</u>	<u>\$1,246,196,950</u>	<u>\$1,201,707,020</u>

Cuyahoga County, Ohio

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2021	2020	2019	2018
Program Revenues				
Governmental Activities:				
Charges for Services and Operating Assessments:				
General Government:				
Legislative and Executive	\$40,469,048	\$47,259,920	\$39,742,339	\$46,061,042
Legislative and Executive - External Portion	2,835,250	3,416,421	3,266,134	18,460,410
Judicial	93,155,563	75,335,870	73,836,567	78,477,956
Public Works	2,556,604	2,081,958	2,527,676	2,301,020
Health and Safety Services - Primary Government	2,599,364	3,946,715	2,687,278	2,578,382
Social Services	4,030,763	4,272,439	5,197,073	5,381,903
Community Development	14,757,110	12,791,757	19,266,316	20,783,578
Operating Grants and Contributions	633,741,331	516,483,817	418,016,925	413,335,490
Capital Grants, Contributions and Interest	19,055,837	39,670,243	48,298,730	47,158,733
<i>Total Governmental Activities Program Revenues</i>	<u>813,200,870</u>	<u>705,259,140</u>	<u>612,839,038</u>	<u>634,538,514</u>
Business-Type Activities:				
Charges for Services				
Sanitary Engineer	27,978,865	34,485,684	25,194,784	28,123,736
Airport	1,285,320	1,224,554	1,134,672	1,491,899
Parking Garage	4,424,653	2,391,083	4,171,088	3,845,375
Information Systems	563,790	513,112	724,637	761,937
Operating Grants and Contributions	294,745	276,449	0	0
Capital Grants, Contributions and Interest	4,842,639	22,311	1,516,763	474,531
<i>Total Business-Type Activities Program Revenues</i>	<u>39,390,012</u>	<u>38,913,193</u>	<u>32,741,944</u>	<u>34,697,478</u>
<i>Total Primary Government Program Revenues</i>	<u>852,590,882</u>	<u>744,172,333</u>	<u>645,580,982</u>	<u>669,235,992</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	136,552,939	160,409,139	149,356,160	141,531,161
Legislative and Executive - External Portion	2,818,484	3,399,588	3,278,100	11,272,460
Judicial	240,756,481	461,146,226	492,899,347	422,616,833
Public Works	46,646,925	78,293,218	69,344,582	56,737,153
Health and Safety Services - Primary Government	128,254,557	147,502,641	144,601,397	110,841,067
Health and Safety Services - Intergovernmental	4,268,079	19,894,275	0	0
Social Services	354,551,905	472,548,940	546,111,130	508,670,954
Community Development	80,558,238	66,932,963	171,754,309	111,953,366
Interest and Fiscal Charges	42,029,803	47,952,611	59,064,232	63,133,462
<i>Total Governmental Activities Expenses</i>	<u>1,036,437,411</u>	<u>1,458,079,601</u>	<u>1,636,409,257</u>	<u>1,426,756,456</u>
Business-Type Activities:				
Sanitary Engineer	16,921,394	26,314,775	32,232,310	23,419,157
Airport	4,113,667	3,671,919	3,855,812	1,554,210
Parking Garage	3,386,224	3,332,987	3,766,668	4,468,824
Information Systems	583,499	569,387	617,229	708,634
<i>Total Business-Type Activities Expenses</i>	<u>25,004,784</u>	<u>33,889,068</u>	<u>40,472,019</u>	<u>30,150,825</u>
<i>Total Primary Government Expenses</i>	<u>\$1,061,442,195</u>	<u>\$1,491,968,669</u>	<u>\$1,676,881,276</u>	<u>\$1,456,907,281</u>

2017	2016	2015	2014	2013	2012
\$43,492,609	\$42,251,267	\$41,835,158	\$35,036,951	\$42,647,539	\$42,723,302
12,035,065	27,154,909	0	0	0	0
81,260,247	77,486,409	71,929,365	75,709,580	75,906,392	75,207,833
2,432,486	2,089,759	2,249,725	2,405,613	2,235,246	2,605,169
2,329,432	2,748,044	2,728,902	2,224,802	3,142,379	2,333,912
6,656,680	6,777,071	9,945,489	7,920,266	5,267,314	5,551,526
11,897,862	10,192,307	1,457,971	2,120,234	1,926,917	3,768,678
392,281,694	435,149,263	388,284,751	429,951,480	408,422,923	519,347,833
48,268,569	44,672,313	49,909,134	46,279,226	50,366,729	41,394,337
<u>600,654,644</u>	<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>
25,974,492	26,993,047	25,737,037	26,432,472	37,264,526	11,936,751
849,088	1,270,497	946,168	841,038	978,042	932,291
2,422,587	2,667,960	3,504,358	3,332,600	3,417,780	4,925,431
501,707	986,580	1,218,004	1,582,361	1,445,380	1,560,083
0	0	0	0	0	0
2,544,207	1,583,666	138,525	445,479	167,890	257,362
<u>32,292,081</u>	<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>632,946,725</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>
139,405,694	134,584,016	115,330,624	135,953,017	100,601,577	96,929,193
12,559,699	28,842,443	0	0	0	0
429,934,218	387,346,860	374,784,784	352,836,602	326,344,670	335,831,744
56,636,799	55,039,516	39,235,805	73,150,390	79,161,964	31,405,346
116,997,162	114,084,303	115,706,083	117,149,663	119,626,042	174,875,093
0	0	0	0	0	0
520,651,314	504,455,320	487,501,289	478,626,687	461,481,133	484,785,593
75,972,622	87,464,017	94,501,954	72,726,759	49,698,772	53,852,311
63,744,287	66,742,183	66,587,400	59,655,039	47,541,834	55,001,073
<u>1,415,901,795</u>	<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>
29,544,541	26,323,915	24,410,708	22,348,922	20,581,112	19,863,604
2,227,591	1,516,857	1,788,272	1,600,628	1,457,170	1,922,598
3,279,596	2,007,289	2,215,066	3,124,035	13,335,095	3,541,875
930,082	1,073,335	1,255,129	957,350	1,919,313	1,669,099
<u>35,981,810</u>	<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>\$1,451,883,605</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>

(continued)

Cuyahoga County, Ohio
Changes in Net Position (continued)
Last Ten Years
(accrual basis of accounting)

	2021	2020	2019	2018
Net (Expense)/Revenue				
Governmental Activities	(\$223,236,541)	(\$752,820,461)	(\$1,023,570,219)	(\$792,217,942)
Business-Type Activities	14,385,228	5,024,125	(7,730,075)	4,546,653
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(208,851,313)</u>	<u>(747,796,336)</u>	<u>(1,031,300,294)</u>	<u>(787,671,289)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	29,376,552	25,776,407	14,438,458	11,799,050
General Obligation Bond Retirement	12,656,064	13,231,674	25,158,528	22,418,075
Health and Human Services	227,354,478	186,037,150	179,474,559	165,985,627
Children's Services	50,675,974	38,044,351	43,283,387	44,826,500
Developmental Disabilities	102,563,619	95,683,907	95,945,382	90,784,721
Capital Outlay	0	0	0	0
Sales Taxes Levied for: (1)				
General Purposes	300,487,605	250,056,850	269,058,993	255,526,835
Debt Service	10,848,289	13,337,003	0	0
Hotel/Lodging Taxes	33,112,176	18,427,546	26,220,172	29,328,431
Excise Tax	24,377,462	14,465,464	14,324,705	13,935,012
Payments in Lieu of Taxes	2,236,324	936,645	2,268,505	2,830,732
Grants and Entitlements not Restricted to Specific Programs	67,805,886	52,378,751	59,606,748	49,209,733
Gain on Sale of Capital Assets	108,836	2,716,618	4,225,094	1,149,436
Unrestricted Contributions	0	0	7,967	42,263
Interest	(5,011,738)	25,320,179	33,076,420	19,919,653
Other	52,317,090	24,366,240	19,860,773	23,058,526
Special Items	0	15,813,913	158,263,400	0
Transfers	2,617,882	2,629,051	1,538,461	(34,250,037)
<i>Total Governmental Activities</i>	<u>911,526,499</u>	<u>779,221,749</u>	<u>946,751,552</u>	<u>696,564,557</u>
Business-Type Activities:				
Sales Taxes Levied for County Parking Garage	1,504,005	1,534,194	1,916,594	1,904,075
Gain on Sale of Capital Assets	0	0	1,973,351	4,056
Interest	0	0	0	0
Other	119,716	80,785	943,691	162,962
Transfers	(2,617,882)	(2,629,051)	(1,538,461)	34,250,037
<i>Total Business-Type Activities</i>	<u>(994,161)</u>	<u>(1,014,072)</u>	<u>3,295,175</u>	<u>36,321,130</u>
<i>Total Primary Government</i>	<u>910,532,338</u>	<u>778,207,677</u>	<u>950,046,727</u>	<u>732,885,687</u>
Change in Net Position				
Governmental Activities	688,289,958	26,401,288	(76,818,667)	(95,653,385)
Business-Type Activities	13,391,067	4,010,053	(4,434,900)	40,867,783
<i>Total Primary Government Change in Net Position</i>	<u>\$701,681,025</u>	<u>\$30,411,341</u>	<u>(\$81,253,567)</u>	<u>(\$54,785,602)</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

2017	2016	2015	2014	2013	2012
(\$815,247,151)	(\$730,037,316)	(\$725,307,444)	(\$688,450,005)	(\$594,540,553)	(\$539,747,763)
(3,689,729)	2,580,354	1,874,917	4,603,015	5,980,928	(7,385,258)
(818,936,880)	(727,456,962)	(723,432,527)	(683,846,990)	(588,559,625)	(547,133,021)
12,275,094	11,372,588	14,185,991	13,958,416	13,436,996	15,196,538
23,321,297	23,003,206	20,104,506	18,753,293	22,841,711	24,854,487
192,867,178	182,913,816	189,538,991	181,798,759	139,285,180	162,099,791
27,408,839	11,845,181	27,074,298	34,461,468	32,828,932	36,839,333
94,825,306	90,891,146	92,148,552	90,060,449	86,907,739	95,204,864
0	0	140,868	0	0	0
262,295,106	278,394,403	257,703,053	251,892,766	238,594,945	228,305,905
0	0	0	0	0	0
23,487,473	29,521,071	4,557,134	10,487,523	8,612,366	7,954,045
14,086,598	13,821,788	13,888,650	10,797,827	0	0
15,702,197	15,971,373	15,560,505	5,762,828	2,757,572	4,608,770
45,532,333	40,264,826	39,505,362	30,712,035	35,561,623	42,469,462
45,236	8,894	610,003	0	9,933,464	0
31,475	27,000	5,000	0	0	648,478
8,279,927	9,720,633	8,476,653	5,481,224	5,660,374	4,937,745
19,107,943	16,373,836	18,610,892	16,297,403	36,569,129	20,027,272
0	0	0	0	0	0
410,540	(1,237,873)	(964,177)	(4,620,470)	(3,289,255)	(1,145,835)
739,676,542	722,891,888	701,146,281	665,843,521	629,700,776	642,000,855
390,515	0	0	0	0	0
0	15,822	0	0	0	0
0	8	12	48	11	66,868
217,694	266,382	104,250	66,806	59,513	104,295
(410,540)	1,237,873	964,177	4,620,470	3,289,255	1,145,835
197,669	1,520,085	1,068,439	4,687,324	3,348,779	1,316,998
739,874,211	724,411,973	702,214,720	670,530,845	633,049,555	643,317,853
(75,570,609)	(7,145,428)	(24,161,163)	(22,606,484)	35,160,223	102,253,092
(3,492,060)	4,100,439	2,943,356	9,290,339	9,329,707	(6,068,260)
(\$79,062,669)	(\$3,044,989)	(\$21,217,807)	(\$13,316,145)	\$44,489,930	\$96,184,832

Cuyahoga County, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(modified accrual basis of accounting)

	2021	2020	2019	2018
General Fund				
Nonspendable	\$36,583,586	\$37,023,441	\$36,311,309	\$37,591,160
Committed	6,686	6,686	6,686	6,686
Assigned	54,320,522	44,702,969	80,169,343	92,804,561
Unassigned	290,329,038	207,939,300	114,374,964	107,877,556
<i>Total General Fund</i>	<u>381,239,832</u>	<u>289,672,396</u>	<u>230,862,302</u>	<u>238,279,963</u>
All Other Governmental Funds				
Nonspendable	0	119,942	0	0
Restricted	1,023,488,291	970,513,949	971,517,512	897,394,349
Unassigned (Deficit)	0	(1,849,682)	(13,547)	0
<i>Total All Other Governmental Funds</i>	<u>1,023,488,291</u>	<u>968,784,209</u>	<u>971,503,965</u>	<u>897,394,349</u>
<i>Total Governmental Funds</i>	<u>\$1,404,728,123</u>	<u>\$1,258,456,605</u>	<u>\$1,202,366,267</u>	<u>\$1,135,674,312</u>

2017	2016	2015	2014	2013	2012
\$34,941,544	\$13,349,611	\$14,288,325	\$10,855,525	\$18,188,845	\$9,617,166
7,011	0	0	0	1,132,418	0
75,171,514	7,392,811	29,921,596	24,832,959	23,741,261	9,012,927
152,667,921	221,700,585	210,634,265	231,727,208	217,589,992	211,933,355
262,787,990	242,443,007	254,844,186	267,415,692	260,652,516	230,563,448
0	0	0	0	0	0
993,310,724	944,461,134	962,389,943	1,061,826,135	835,655,986	812,998,055
(1,861,418)	(4,059,410)	(12,343,789)	(5,518,121)	(16,604,109)	(14,882,099)
991,449,306	940,401,724	950,046,154	1,056,308,014	819,051,877	798,115,956
\$1,254,237,296	\$1,182,844,731	\$1,204,890,340	\$1,323,723,706	\$1,079,704,393	\$1,028,679,404

Cuyahoga County, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2021	2020	2019	2018
Revenues				
Property Taxes	\$419,757,819	\$356,215,794	\$361,778,909	\$335,432,973
Sales Tax	281,281,056	263,393,853	293,614,561	258,374,744
Hotel/Lodging Taxes	32,759,554	18,329,266	26,365,961	27,389,889
Excise Tax	24,377,462	14,465,464	14,324,705	13,935,012
Payments in Lieu of Taxes	2,089,015	936,645	2,268,505	2,830,732
Charges for Services	136,489,995	127,799,864	127,552,546	133,523,448
Licenses and Permits	2,817,506	2,033,996	2,828,191	3,013,139
Fines and Forfeitures	12,802,963	10,397,985	10,146,221	13,594,159
Intergovernmental	602,641,393	594,213,563	519,013,506	494,093,099
Interest	4,472,094	36,062,267	45,017,136	33,001,953
Rentals	5,458,038	5,456,764	2,730,291	5,459,188
Contributions/Donations	4,959,562	3,316,656	5,731,320	3,697,579
Other	31,440,767	19,801,370	16,891,823	19,713,074
<i>Total Revenues</i>	<u>1,561,347,224</u>	<u>1,452,423,487</u>	<u>1,428,263,675</u>	<u>1,344,058,989</u>
Expenditures				
General Government:				
Legislative and Executive	150,395,391	136,950,603	121,456,750	127,392,254
Judicial	387,483,032	393,330,011	393,286,614	389,766,123
Public Works	25,882,064	30,464,670	27,709,062	23,757,119
Health and Safety	141,485,988	145,336,493	142,347,500	110,011,189
Social Services	459,744,608	431,645,598	489,116,109	490,724,241
Community Development	73,287,330	53,863,645	151,695,569	93,766,140
Capital Outlay	37,634,110	47,469,864	78,785,949	80,532,756
Intergovernmental	4,268,079	19,894,275	0	0
Debt Service:				
Principal Retirement	94,967,644	100,138,446	87,118,197	86,722,997
Interest and Fiscal Charges	50,607,450	52,384,683	62,821,791	66,472,985
Capital Appreciation Bonds Interest	0	0	0	0
Issuance Costs	0	1,692,124	524,571	0
Payment to Refunded Bond Escrow Agent	0	11,919,608	16,762,603	0
<i>Total Expenditures</i>	<u>1,425,755,696</u>	<u>1,425,090,020</u>	<u>1,571,624,715</u>	<u>1,469,145,804</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>135,591,528</u>	<u>27,333,467</u>	<u>(143,361,040)</u>	<u>(125,086,815)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	98,267	7,798,009	8,748,665	2,779,746
Revenue Bonds Issued	0	0	0	0
Revenue Refunding Bonds Issued	0	168,870,000	0	0
Discount on Revenue Bonds	0	0	0	0
General Obligation Bonds Issued	0	0	39,500,000	0
General Obligation Refunding Bonds Issued	0	109,065,000	37,045,000	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	0	34,397	358,501	518,165
Premium on Bonds Issued	0	31,255,502	3,757,234	0
Payment to Refunded Bond Escrow Agent	0	(307,478,102)	(36,792,154)	0
Inception of Capital Lease	12,163,841	0	0	0
Transfers In	118,917,613	125,230,613	145,275,371	141,647,307
Transfers Out	(120,499,731)	(125,341,627)	(148,000,561)	(138,108,185)
<i>Total Other Financing Sources (Uses)</i>	<u>10,679,990</u>	<u>9,433,792</u>	<u>49,892,056</u>	<u>6,837,033</u>
Special Item				
Settlement Proceeds	0	15,813,913	158,263,400	0
<i>Net Change in Fund Balances</i>	<u>\$146,271,518</u>	<u>\$52,581,172</u>	<u>\$64,794,416</u>	<u>(\$118,249,782)</u>
Debt Service as a Percentage of Noncapital Expenditures	10.35%	11.63%	10.92%	10.80%

2017	2016	2015	2014	2013	2012
\$354,004,180	\$324,725,385	\$338,247,830	\$334,693,751	\$312,260,678	\$329,167,797
262,295,105	277,003,274	257,514,234	249,521,238	239,081,320	227,706,506
23,487,473	4,785,660	4,557,134	10,487,523	8,612,366	7,954,045
14,086,598	13,821,788	13,888,650	10,797,827	0	0
15,702,197	15,971,373	15,560,505	5,762,828	2,757,572	4,608,770
131,530,163	128,334,773	115,721,618	108,884,670	108,133,821	106,408,921
2,984,206	2,776,277	2,834,123	1,602,660	2,041,488	1,651,798
14,201,117	10,399,847	11,571,688	14,755,229	13,844,892	14,546,298
466,288,968	504,361,261	452,789,545	481,152,518	477,551,950	594,184,125
22,449,631	24,927,560	24,449,691	22,625,177	21,932,657	22,063,571
0	0	0	0	0	0
2,821,020	2,072,856	9,319,068	917,254	1,981,349	2,405,074
16,093,103	15,725,189	18,707,508	15,478,079	36,290,469	20,662,831
<u>1,325,943,761</u>	<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>
123,224,058	102,051,309	98,546,214	97,978,574	97,208,989	103,068,583
368,790,590	355,297,245	350,468,490	332,961,570	315,262,410	323,059,469
23,339,934	26,203,200	27,251,251	31,227,458	29,769,541	20,316,415
115,511,851	112,981,353	115,174,640	116,519,490	115,075,368	169,619,764
490,385,877	485,079,463	479,303,560	473,749,771	458,561,257	475,802,024
52,079,493	73,161,731	58,084,562	68,986,088	42,408,134	53,944,394
74,816,561	100,434,624	188,539,450	228,198,583	129,505,924	242,545,944
0	0	0	0	0	0
80,879,124	75,177,026	70,169,254	73,638,665	71,162,958	65,247,509
67,145,301	70,096,132	68,812,071	60,336,331	48,262,822	50,544,960
0	0	0	0	5,249,354	5,201,803
1,271,431	68,750	890,590	3,510,578	379,232	830,264
0	0	0	0	0	0
<u>1,397,444,220</u>	<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>(71,500,459)</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>
426,800	181,365	663,095	33,418	29,042,798	0
140,955,000	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	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
2,737,676	0	9,904,625	18,679,044	0	15,143,314
0	0	0	(59,420,509)	0	(52,178,789)
7,709,603	2,044,600	0	75,545,977	79,027,670	220,031,600
151,620,866	209,778,991	126,356,699	94,409,083	69,255,309	95,333,189
<u>(162,360,326)</u>	<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>141,089,619</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$69,589,160</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>
10.93%	10.80%	10.67%	10.19%	10.12%	9.37%

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)
2021	\$20,900,615,400	\$8,486,698,080	\$83,963,752,800	\$1,386,484,770	\$1,575,550,875
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

(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	
\$30,773,798,250	\$85,539,303,675	36.0%	\$14.006317	\$14.303665	\$14.850000	\$14.126330
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

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments
(Per \$1,000 Assessed Value)
Last Ten Years

	2021		2020		2019	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Unvoted Millage						
Operating	\$1.000000	\$1.000000	\$0.900000	\$0.900000	\$0.500000	\$0.500000
Bond Retirement	0.450000	0.450000	0.550000	0.550000	0.950000	0.950000
<i>Total Unvoted Millage</i>	1.450000	1.450000	1.450000	1.450000	1.450000	1.450000
Voted Millage - by levy						
1976 - Bond Retirement	0.000000	0.000000	0.000000	0.000000	0.000000	0.000000
2005 - Mental Health						
Residential/Agricultural Real	3.900000	3.521797	3.900000	3.513451	3.900000	3.512265
Commercial/Industrial and Public Utility Real	3.900000	3.655091	3.900000	3.646293	3.900000	3.598845
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	4.334520	4.800000	4.324248	4.800000	4.322788
Commercial/Industrial and Public Utility Real	4.800000	4.498574	4.800000	4.487745	4.800000	4.429348
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	0.000000	0.000000	3.900000	3.513451	3.900000	3.512265
Commercial/Industrial and Public Utility Real	0.000000	0.000000	3.900000	3.646293	3.900000	3.598845
Public Utility Tangible Personal Property	0.000000	0.000000	3.900000	3.900000	3.900000	3.900000
2020 - Health and Human Services						
Residential/Agricultural Real	4.700000	4.700000	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	4.700000	4.700000	0.000000	0.000000	0.000000	0.000000
Public Utility Tangible Personal Property	4.700000	4.700000	0.000000	0.000000	0.000000	0.000000
Total Voted Millage by type of Property						
Residential/Agricultural Real	\$13.400000	\$12.556317	\$12.600000	\$11.351150	\$12.600000	\$11.347318
Commercial/Industrial and Public Utility Real	13.400000	12.853665	12.600000	11.780331	12.600000	11.627038
General Business and Public Utility Personal	13.400000	13.400000	12.600000	12.600000	12.600000	12.600000
Total Millage by type of Property						
Residential/Agricultural Real	\$14.850000	\$14.006317	\$14.050000	\$12.801150	\$14.050000	\$12.797318
Commercial/Industrial and Public Utility Real	14.850000	14.303665	14.050000	13.230331	14.050000	13.077038
General Business and Public Utility Personal	14.850000	14.850000	14.050000	14.050000	14.050000	14.050000
Total Weighted Average Tax Rate	\$14.126330		\$12.972546		\$12.925504	

2018		2017		2016	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$0.500000	\$0.500000	\$0.500000	\$0.500000	\$0.500000	\$0.500000
0.950000	0.950000	0.950000	0.950000	0.950000	0.950000
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	3.857935	3.900000	3.847444	3.900000	3.844218
3.900000	3.886397	3.900000	3.888351	3.900000	3.900000
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	4.748227	4.800000	4.735315	4.800000	4.731346
4.800000	4.783258	4.800000	4.785662	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.900000	3.857935	3.900000	3.847444	3.900000	3.844218
3.900000	3.886397	3.900000	3.883510	3.900000	3.900000
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
\$12.600000	\$12.464097	\$12.600000	\$12.430203	\$12.600000	\$12.419782
12.600000	12.556052	12.600000	12.557523	12.600000	12.600000
12.600000	12.600000	12.600000	12.600000	12.600000	12.600000
\$14.050000	\$13.914097	\$14.050000	\$13.880203	\$14.050000	\$13.869782
14.050000	14.006052	14.050000	14.007523	14.050000	14.050000
14.050000	14.050000	14.050000	14.050000	14.050000	14.050000
\$13.945717		\$13.922328		\$13.927003	

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2015		2014	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Unvoted Millage				
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
Voted Millage - by levy				
1976 - Bond Retirement	0.000000	0.000000	0.000000	0.000000
2005 - Mental Health				
Residential/Agricultural Real	3.900000	3.900000	3.900000	3.900000
Commercial/Industrial and Public Utility Real	3.900000	3.869471	3.900000	3.799465
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	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
Public Utility Tangible Personal Property	0.000000	0.000000	0.000000	0.000000
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	3.900000	3.900000
Commercial/Industrial and Public Utility Real	3.900000	3.900000	3.900000	3.900000
Public Utility Tangible Personal Property	3.900000	3.900000	3.900000	3.900000
2020 - Health and Human Services				
Residential/Agricultural Real	0.000000	0.000000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000
Public Utility Tangible Personal Property	0.000000	0.000000	0.000000	0.000000
Total Voted Millage by type of Property				
Residential/Agricultural Real	\$12.600000	\$12.600000	\$12.600000	\$12.600000
Commercial/Industrial and Public Utility Real	12.600000	12.569471	12.600000	12.499465
General Business and Public Utility Personal	12.600000	12.600000	12.600000	12.600000
Total Millage by type of Property				
Residential/Agricultural Real	\$14.050000	\$14.050000	\$14.050000	\$14.050000
Commercial/Industrial and Public Utility Real	14.050000	14.019471	14.050000	13.949465
General Business and Public Utility Personal	14.050000	14.050000	14.050000	14.050000
Total Weighted Average Tax Rate	\$14.040792		\$14.019621	

2013		2012	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$0.600000	\$0.600000	\$0.600000	\$0.600000
0.850000	0.850000	0.850000	0.850000
1.450000	1.450000	1.450000	1.450000
0.170000	0.170000	0.170000	0.170000
3.900000	3.900000	3.900000	3.841629
3.900000	3.771966	3.900000	3.650252
3.900000	3.900000	3.900000	3.900000
2.900000	2.900000	2.900000	2.856596
2.900000	2.804795	2.900000	2.714290
2.900000	2.900000	2.900000	2.900000
4.800000	4.800000	4.800000	4.800000
4.800000	4.800000	4.800000	4.800000
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
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	0.000000	0.000000
\$11.770000	\$11.770000	\$11.770000	\$11.668225
11.770000	11.546761	11.770000	11.334542
11.770000	11.770000	11.770000	11.770000
\$13.220000	\$13.220000	\$13.220000	\$13.118225
13.220000	12.996761	13.220000	12.784542
13.220000	13.220000	13.220000	13.220000
\$13.152450		\$13.022116	

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2021		2020		2019	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Overlapping Rates by Taxing District						
Cities and Villages						
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	6.008651	8.900000	5.797442	8.900000	5.797442
Berea	16.800000	12.563010	16.800000	12.558963	16.800000	12.558963
Bratenahl	15.000000	14.050674	15.000000	13.940055	15.000000	13.940055
Brecksville	8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
Broadview Heights	12.520000	9.859300	12.520000	9.858712	12.520000	9.858712
Brook Park	4.750000	4.669825	4.750000	4.669556	4.750000	4.669556
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	7.313613	8.300000	7.303565	8.300000	7.303565
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	6.998155	13.600000	6.986345	13.600000	6.986345
Fairview Park	11.800000	11.471785	11.800000	11.471355	11.800000	11.471355
Garfield Heights	28.500000	28.500000	28.300000	28.300000	28.300000	28.300000
Gates Mills	14.480000	12.457864	14.400000	12.257552	14.400000	12.257552
Glenwillow	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	12.257738	20.700000	11.537813	20.700000	11.537813
Highland Heights	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
Hunting Valley	16.100000	16.100000	16.100000	16.100000	16.100000	16.100000
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	19.490484	20.000000	19.474759	20.000000	19.474759
Mayfield	5.000000	3.753969	7.300000	4.166824	7.300000	4.166824
Mayfield Heights	10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.682451	5.450000	4.682590	5.450000	4.682590
Moreland Hills	10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
Newburgh Heights	31.800000	30.966066	31.800000	30.859703	31.800000	30.859703
North Olmsted	12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
North Randall	4.800000	4.464126	4.800000	4.457978	4.800000	4.457978
North Royalton	8.200000	6.425633	8.200000	6.427938	8.200000	6.427938
Oakwood	3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	9.199854	12.650000	9.214382	12.650000	9.214382
Orange	7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
Parma	7.400000	6.937256	7.400000	6.935628	7.400000	6.935628

2018		2017		2016	
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	7.332735	8.900000	7.530500	8.900000	7.515612
16.800000	12.563995	16.800000	12.785800	16.800000	12.781450
15.000000	13.941294	15.000000	15.000000	15.000000	14.904660
8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
12.520000	9.860572	11.820000	9.296000	11.820000	9.295401
4.750000	4.669555	4.750000	4.680300	4.750000	4.683319
5.900000	5.900000	5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000	4.400000	4.400000
8.300000	7.302091	8.900000	8.291600	9.300000	8.690110
12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
12.420000	12.420000	12.420000	12.420000	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	6.982292	13.600000	7.463200	13.600000	7.443535
11.800000	11.471225	11.800000	11.562900	11.800000	11.564046
29.300000	29.300000	28.060000	28.060000	29.400000	29.400000
14.400000	12.260846	14.400000	12.659200	14.400000	12.593715
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
20.700000	12.037192	20.700000	12.410000	20.700000	12.408438
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
8.100000	8.100000	8.100000	8.100000	8.100000	8.100000
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	19.467503	20.000000	20.000000	16.800000	16.800000
7.300000	4.166143	7.300000	4.220400	7.300000	4.217985
10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
5.450000	4.682524	5.450000	4.706900	5.450000	4.706684
10.300000	10.300000	7.300000	7.300000	7.300000	7.300000
31.800000	30.857983	31.800000	31.800000	31.800000	30.978938
13.300000	13.300000	13.300000	13.300000	13.300000	13.300000
4.800000	4.457978	4.800000	4.555000	4.800000	4.555074
8.200000	6.428721	8.200000	6.837800	8.200000	6.020467
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
12.650000	9.216516	12.650000	9.804900	12.650000	9.801611
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
7.400000	6.934888	7.400000	7.400000	7.500000	7.500000

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2015		2014	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Overlapping Rates by Taxing District				
Cities and Villages				
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	7.511658	8.900000	7.502779
Berea	15.800000	11.785550	16.800000	12.759015
Bratenahl	15.000000	14.908092	16.000000	16.000000
Brecksville	8.210000	8.210000	8.210000	8.210000
Broadview Heights	11.820000	9.295845	10.400000	7.326583
Brook Park	4.750000	4.683302	4.750000	4.669437
Brooklyn	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	9.400000	8.784220	9.500000	9.121836
Cleveland	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	13.920000	13.920000	12.900000	12.900000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	7.425232	13.600000	7.280803
Fairview Park	11.800000	11.563628	11.800000	11.610581
Garfield Heights	27.200000	27.200000	27.000000	27.000000
Gates Mills	14.400000	12.604077	14.400000	12.996507
Glenwillow	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	12.447309	20.700000	10.985477
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	16.800000	16.800000	15.500000	15.500000
Mayfield	7.300000	4.217557	7.300000	4.219256
Mayfield Heights	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.706602	5.450000	4.706459
Moreland Hills	7.300000	7.300000	7.300000	7.300000
Newburgh Heights	31.800000	30.964893	31.800000	30.586890
North Olmsted	13.300000	13.300000	13.300000	13.300000
North Randall	4.800000	4.555074	4.800000	4.457654
North Royalton	8.200000	6.019556	8.200000	6.049129
Oakwood	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	13.350000	10.503048	13.350000	10.320091
Orange	7.100000	7.100000	7.100000	7.100000
Parma	7.500000	7.500000	7.100000	6.784137

2013		2012	
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	7.193844	8.900000	6.915900
16.800000	12.756954	17.200000	13.135000
16.100000	15.203527	16.000000	15.486400
8.210000	8.210000	8.210000	8.210000
10.400000	7.325470	10.400000	6.316400
4.750000	4.668061	4.750000	4.668061
5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000
9.500000	9.109577	11.200000	11.184700
12.700000	12.700000	12.700000	12.700000
13.000000	13.000000	12.900000	12.900000
4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000
13.600000	7.259468	13.600000	6.374900
11.800000	11.609160	11.800000	11.577000
27.000000	27.000000	24.300000	24.300000
14.400000	12.955452	14.400000	12.763600
3.300000	3.300000	3.300000	3.300000
20.700000	10.977435	20.700000	11.820500
4.000000	4.000000	4.000000	4.000000
5.100000	5.100000	5.100000	5.100000
2.200000	2.200000	2.200000	2.200000
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	15.500000
7.300000	4.219093	7.300000	4.167800
10.000000	10.000000	10.000000	10.000000
5.450000	4.706242	5.450000	4.688100
7.300000	7.300000	7.300000	7.300000
23.100000	21.847377	23.100000	22.724800
13.300000	13.300000	13.300000	13.300000
4.800000	4.457654	4.800000	4.223000
8.200000	6.045118	8.200000	5.917500
3.800000	3.800000	3.800000	3.800000
14.450000	11.341713	14.450000	11.158500
7.100000	7.100000	7.100000	7.100000
7.100000	6.781943	7.100000	6.628700

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2021		2020		2019	
	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	8.920060	9.500000	8.922252	9.500000	8.922252
Richmond Heights	17.100000	14.685076	18.300000	15.879951	18.300000	15.879951
Rocky River	10.680000	10.680000	10.680000	10.680000	10.680000	10.680000
Seven Hills	13.240000	11.720503	13.490000	11.742329	13.490000	11.742329
Shaker Heights	9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.632479	3.800000	3.631989	3.800000	3.631989
South Euclid	18.850000	18.099596	18.850000	18.057545	18.850000	18.057545
Strongsville	9.300000	6.769892	9.300000	6.769699	9.300000	6.769699
University Heights	13.200000	13.200000	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.535246	6.700000	6.531354	6.700000	6.531354
Walton Hills	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Warrensville Heights	9.700000	6.255713	9.700000	6.242885	9.700000	6.242885
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
Townships						
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000	0.400000	0.400000
Olmsted Township	31.500000	20.316421	31.500000	20.375408	31.500000	20.375408
School Districts						
Bay Village City	121.780000	50.524446	121.780000	50.393615	121.780000	50.393615
Beachwood City	91.700000	42.805287	92.100000	43.112104	92.100000	43.112104
Bedford City	75.720000	42.399405	75.720000	42.290278	75.720000	42.290278
Berea City	81.900000	44.486876	82.100000	44.663901	82.100000	44.663901
Brecksville-Broadview Heights City	82.790000	41.425156	82.630000	41.231976	82.630000	41.231976
Brooklyn City	64.000000	53.801596	64.800000	54.350155	64.800000	54.350155
Chagrin Falls Exempted Village	124.100000	57.881441	124.100000	59.394790	124.100000	59.394790
Cleveland Heights-University Heights City	158.300000	86.603878	153.600000	81.325951	153.600000	81.325951
Cleveland Municipal	84.300000	54.635189	79.100000	49.324018	79.100000	49.324018
Cuyahoga Heights Local	35.700000	28.179100	35.700000	28.150585	35.700000	28.150585
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000	2.000000	2.000000
East Cleveland City	88.380000	59.308979	95.100000	65.803800	95.100000	65.803800
Euclid City	105.320000	74.884393	97.120000	66.529621	97.120000	66.529621
Fairview Park City	106.020000	59.680287	98.120000	51.758149	98.120000	51.758149
Garfield Heights City	78.510000	67.609837	80.060000	68.898805	80.060000	68.898805
Independence Local	35.300000	33.084754	35.700000	33.439654	35.700000	33.439654
Lakewood City	122.230000	54.993331	122.230000	54.936816	122.230000	54.936816
Maple Heights City	90.200000	73.389422	92.700000	75.808031	92.700000	75.808031
Mayfield City	90.670000	50.525620	90.670000	50.262639	90.670000	50.262639
North Olmsted City	96.500000	53.625713	96.500000	53.612730	96.500000	53.612730
North Royalton City	66.700000	41.554232	67.000000	41.854432	67.000000	41.854432
Olmsted Falls City	106.900000	56.348516	99.700000	49.287473	99.700000	49.287473
Orange City	90.900000	44.480997	91.000000	44.348320	91.000000	44.348320

2018		2017		2016	
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	8.89946	9.50000	9.32370	9.50000	9.355268
18.30000	15.877834	18.30000	15.978800	18.30000	15.974206
10.68000	10.68000	10.80000	10.80000	10.80000	10.80000
13.49000	11.751933	14.39000	14.21000	14.39000	14.204797
9.90000	9.90000	9.90000	9.90000	9.90000	9.90000
3.80000	3.631852	3.80000	3.651200	3.80000	3.650482
18.85000	18.041071	18.85000	18.774400	18.85000	18.792139
9.30000	6.774886	9.30000	7.161100	9.30000	7.162724
13.20000	13.20000	13.20000	13.20000	13.20000	13.20000
6.70000	6.531603	6.70000	6.698700	6.70000	6.696303
3.30000	3.30000	0.30000	0.30000	0.30000	0.30000
9.70000	6.240042	9.70000	6.624500	9.70000	6.622592
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	16.431962	27.50000	17.749400	27.50000	17.717045
122.18000	50.763515	122.18000	57.492400	122.41000	57.719226
92.10000	43.104780	86.20000	40.307700	86.40000	40.494561
75.72000	42.253929	75.72000	45.311600	75.72000	45.204464
82.20000	44.786119	82.20000	48.682500	82.20000	48.641710
82.79000	41.432350	82.89000	44.838300	77.00000	38.920953
58.70000	47.917055	58.60000	48.792000	59.80000	49.583461
124.10000	59.382479	124.10000	61.573300	115.20000	53.245970
154.20000	81.799266	156.09000	88.487500	155.59000	87.455183
79.30000	49.475411	79.30000	52.627400	79.30000	52.527150
35.70000	28.150236	35.70000	30.136000	35.70000	30.116468
2.00000	2.00000	2.00000	2.00000	2.00000	2.00000
95.10000	65.726392	95.10000	57.918000	95.10000	57.716094
98.82000	68.176529	109.82000	85.479800	110.92000	86.405578
98.72000	52.351431	98.72000	57.008900	98.62000	56.965758
86.26000	74.943566	86.26000	77.018700	87.76000	78.487678
36.70000	34.442796	36.70000	34.743900	36.70000	34.732875
122.73000	55.332758	122.73000	62.945900	122.73000	62.852731
92.70000	75.770493	91.50000	77.326000	91.50000	76.886700
90.67000	50.235383	90.67000	53.920900	90.72000	53.838781
97.10000	54.191518	97.10000	59.966300	96.90000	59.738085
68.50000	43.335118	68.50000	44.443100	65.70000	41.636615
100.00000	49.675918	100.00000	53.739500	100.40000	54.041656
91.00000	44.338986	91.20000	45.980300	91.20000	45.679273

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2015		2014	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	9.355812	9.500000	9.394664
Richmond Heights	18.100000	15.772793	18.100000	15.713005
Rocky River	10.900000	10.900000	10.900000	10.900000
Seven Hills	11.100000	10.909649	11.200000	11.200000
Shaker Heights	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.650497	3.800000	3.671521
South Euclid	16.350000	16.281713	16.350000	16.121518
Strongsville	9.300000	7.167184	9.800000	7.783130
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	6.617481	9.700000	6.421231
Westlake	9.520000	9.520000	9.520000	9.520000
Woodmere	4.300000	4.300000	4.300000	4.300000
Townships				
Chagrin Falls Township	0.400000	0.400000	0.400000	0.400000
Olmsted Township	27.500000	17.732754	23.500000	14.048140
School Districts				
Bay Village City	116.810000	52.051219	116.810000	55.371006
Beachwood City	86.400000	40.452382	86.400000	41.766407
Bedford City	75.720000	45.165202	70.820000	39.764572
Berea City	78.000000	44.455348	78.800000	44.772680
Brecksville-Broadview Heights City	77.000000	38.956292	77.200000	40.120574
Brooklyn City	59.800000	51.751117	60.100000	48.994352
Chagrin Falls Exempted Village	115.300000	53.312697	115.600000	54.448358
Cleveland Heights-University Heights City	149.590000	81.308088	149.590000	80.380956
Cleveland Municipal	79.300000	52.479460	79.800000	52.427248
Cuyahoga Heights Local	35.700000	30.136095	35.700000	29.908060
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000
East Cleveland City	95.100000	57.553095	94.100000	49.123284
Euclid City	102.020000	77.343905	100.700000	74.747787
Fairview Park City	96.170000	54.497261	96.470000	57.055088
Garfield Heights City	81.060000	77.627637	78.260000	65.674999
Independence Local	36.100000	34.102196	36.000000	34.564632
Lakewood City	122.730000	62.866527	123.230000	66.544996
Maple Heights City	88.700000	75.860340	81.200000	62.285548
Mayfield City	84.120000	47.229450	84.220000	47.578412
North Olmsted City	96.900000	59.732904	91.400000	55.237823
North Royalton City	65.700000	41.640685	65.700000	41.432447
Olmsted Falls City	102.200000	55.818750	102.200000	56.399355
Orange City	91.200000	45.657839	91.100000	47.271777

2013		2012	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$10.00000	\$10.00000	\$10.00000	\$10.00000
9.50000	9.397424	9.50000	9.493300
18.10000	15.713005	18.10000	15.544400
10.90000	10.900000	10.90000	10.900000
9.70000	9.644266	9.50000	9.206300
9.90000	9.900000	9.90000	9.900000
3.80000	3.670488	3.80000	3.658000
13.10000	13.100000	13.10000	13.100000
9.90000	7.479414	9.90000	7.408900
13.20000	13.200000	13.20000	13.200000
6.70000	6.700000	6.70000	6.700000
0.30000	0.300000	0.30000	0.300000
9.70000	6.419261	9.70000	5.631400
9.52000	9.520000	9.60000	9.600000
4.30000	4.300000	4.30000	4.300000
0.40000	0.400000	0.40000	0.400000
23.50000	14.038212	23.50000	13.823500
116.81000	55.286249	114.85000	52.973400
86.40000	41.738640	86.40000	41.162100
71.30000	40.121077	71.30000	37.582300
78.90000	44.830151	78.90000	38.702700
77.20000	40.065695	77.20000	39.191100
48.70000	37.463923	47.20000	34.355500
115.60000	54.265225	115.60000	47.570800
143.70000	74.304939	143.70000	71.722000
79.80000	52.116544	64.80000	31.674200
35.70000	29.875333	27.80000	21.486100
2.00000	2.000000	2.00000	2.000000
94.10000	48.879625	93.00000	40.193200
98.40000	72.259290	88.40000	53.314800
97.70000	58.226447	97.60000	56.825600
74.26000	61.651591	56.86000	42.997700
35.20000	33.702823	34.90000	32.939300
115.40000	58.550776	115.40000	56.689300
78.80000	59.539249	74.20000	49.899700
84.22000	47.521880	78.32000	40.187500
91.40000	55.226639	91.40000	52.597500
65.70000	41.509896	65.70000	41.027700
102.20000	56.455233	101.60000	54.189900
91.10000	47.199004	91.10000	47.016400

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2021		2020		2019	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Parma City	\$74.900000	\$51.432002	\$74.900000	\$51.415802	\$74.900000	\$51.415802
Polaris Joint Vocational	3.090000	2.685750	3.090000	2.685881	3.090000	2.685881
Richmond Heights Local	99.980000	60.836450	99.980000	60.633940	99.980000	60.633940
Rocky River City	91.270000	41.920526	91.370000	41.942780	91.370000	41.942780
Shaker Heights City	189.180000	91.806222	189.180000	91.329051	189.180000	91.329051
Solon City	89.100000	51.998431	89.100000	51.937272	89.100000	51.937272
South Euclid-Lyndhurst City	113.290000	68.882865	106.390000	61.771130	106.390000	61.771130
Strongsville City	87.480000	43.737211	87.680000	43.935475	87.680000	43.935475
Warrensville Heights City	97.800000	67.830347	98.400000	68.230822	98.400000	68.230822
Westlake City	69.800000	33.632823	69.150000	32.964371	69.150000	32.964371
Special Districts						
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	7.819050	10.000000	7.756592	10.000000	7.756592
Cleveland Library	8.800000	7.735680	8.800000	7.753247	8.800000	7.753247
Cleveland Metroparks	2.750000	2.484851	2.750000	2.479656	2.750000	2.479656
Cleveland-Cuyahoga Port Authority	0.130000	0.103225	0.130000	0.102981	0.130000	0.102981
Cuyahoga Community College	4.900000	4.512099	4.900000	4.503539	4.900000	4.503539
Cuyahoga County Library	3.500000	3.263570	2.500000	2.259417	2.500000	2.259417
East Cleveland Library	7.000000	6.327258	7.000000	6.571145	7.000000	6.571145
Euclid Library	5.600000	4.873108	5.600000	4.770735	5.600000	4.770735
Lakewood Library	3.500000	1.958484	3.500000	1.955490	3.500000	1.955490
Rocky River Library	6.100000	3.955479	6.100000	3.946451	6.100000	3.946451
Shaker Heights Library	5.900000	5.050040	5.900000	5.156871	5.900000	5.156871
Westlake Library	2.800000	2.440863	2.800000	2.438352	2.800000	2.438352

(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

2018		2017		2016	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$75.860000	\$52.373326	\$75.860000	\$55.440700	\$75.810000	\$55.367492
3.090000	2.687887	3.090000	2.940200	3.090000	2.958830
99.980000	60.544657	99.980000	64.626000	87.900000	52.440908
91.570000	42.170058	90.470000	47.288200	89.550000	46.352087
190.480000	92.546473	190.480000	99.059600	186.730000	94.724322
82.200000	45.021038	82.200000	47.334300	82.200000	47.252560
106.390000	61.702749	107.700000	67.602900	107.700000	66.667021
81.780000	38.081306	81.780000	41.015600	81.780000	41.028811
99.700000	69.477602	93.200000	68.873400	92.400000	68.038221
69.900000	33.705595	69.900000	35.843400	70.200000	36.121033
0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
10.000000	7.742905	10.000000	8.261500	10.000000	8.215619
8.800000	7.483562	6.800000	6.348500	6.800000	6.346494
2.750000	2.482653	2.750000	2.718300	2.750000	2.711249
0.130000	0.102946	0.130000	0.113100	0.130000	0.112770
4.500000	4.102322	4.500000	4.456900	4.000000	3.946094
2.500000	2.259610	2.500000	2.475500	2.500000	2.470717
7.000000	6.567897	7.000000	7.000000	7.000000	7.000000
5.600000	4.840130	5.600000	5.600000	5.600000	5.573114
3.500000	1.949976	3.500000	2.353400	3.500000	2.348422
6.100000	3.949625	6.100000	4.672000	6.100000	4.669830
5.900000	5.111647	4.000000	3.840000	4.000000	3.814384
2.800000	2.437430	2.800000	2.662000	2.800000	2.659630

(continued)

Cuyahoga County, Ohio
Property Tax Rates - Direct and Overlapping Governments (continued)
(Per \$1,000 Assessed Value)
Last Ten Years

	2015		2014	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Parma City	\$75.710000	\$55.246306	\$75.700000	\$54.781345
Polaris Joint Vocational	2.400000	2.269927	2.400000	2.140115
Richmond Heights Local	87.900000	52.403997	87.900000	50.761636
Rocky River City	89.550000	46.297021	89.550000	49.506723
Shaker Heights City	186.730000	94.562129	179.930000	91.727049
Solon City	82.200000	47.254301	82.200000	49.614434
South Euclid-Lyndhurst City	107.800000	66.933370	107.400000	63.776077
Strongsville City	81.780000	41.060653	81.680000	41.854334
Warrensville Heights City	91.700000	67.265322	91.800000	64.185481
Westlake City	70.100000	36.054581	70.100000	37.311048
Special Districts				
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	8.202961	7.800000	5.923165
Cleveland Library	6.800000	6.345544	6.800000	6.334541
Cleveland Metroparks	2.750000	2.711903	2.750000	2.704560
Cleveland-Cuyahoga Port Authority	0.130000	0.113000	0.130000	0.110629
Cuyahoga Community College	4.000000	3.942787	3.100000	3.069066
Cuyahoga County Library	2.500000	2.469462	2.500000	2.500000
East Cleveland Library	7.000000	7.000000	7.000000	6.869858
Euclid Library	5.600000	5.600000	4.000000	4.000000
Lakewood Library	3.500000	2.349153	3.500000	2.515828
Rocky River Library	6.100000	4.662549	6.100000	5.085129
Shaker Heights Library	4.000000	3.807300	4.000000	4.000000
Westlake Library	2.800000	2.663155	2.800000	2.800000

2013		2012	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$74.100000	\$53.140341	\$73.000000	\$49.383900
2.400000	2.131439	2.400000	2.041300
87.900000	50.761636	82.600000	41.503500
89.450000	49.332115	84.350000	44.129600
180.130000	91.800936	180.130000	86.453600
82.200000	49.516875	82.200000	48.334500
107.400000	63.709511	101.500000	55.420900
81.680000	41.838769	80.980000	40.077600
89.100000	61.447102	89.000000	50.783700
70.100000	37.258425	70.100000	36.769100
0.800000	0.800000	0.800000	0.800000
7.800000	5.907156	7.800000	5.710800
6.800000	6.328350	6.800000	6.221000
1.850000	1.791705	1.850000	1.735400
0.130000	0.109828	0.130000	0.103300
3.100000	3.060605	3.100000	3.023200
2.500000	2.500000	2.500000	2.500000
7.000000	6.864371	7.000000	6.428300
4.000000	4.000000	4.000000	4.000000
3.500000	2.504421	3.500000	2.375100
6.100000	5.071419	6.100000	5.052600
4.000000	4.000000	4.000000	4.000000
2.800000	2.800000	2.800000	2.800000

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
2021	\$433,648,732	\$414,300,248	96%	\$14,846,744	\$429,146,992
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

- (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%	\$52,746,968	12.2%
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

Cuyahoga County, Ohio
Principal Real Property Taxpayers
 2021 and 2012 (1)

Taxpayer	2021	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
K&D Properties	\$132,551,140	0.45%
Stark Enterprises	129,907,820	0.45
City of Cleveland (2)	115,213,930	0.39
Brookfield Properties	113,824,690	0.39
Cleveland-Cuyahoga County Port Authority	99,459,110	0.34
127 PS Fee Owner LLC	87,820,780	0.30
Progressive Corporation	75,331,530	0.25
The Cleveland Clinic Foundation	63,140,040	0.21
First Interstate	62,238,290	0.21
Cleveland Propco II, LLC	57,702,270	0.20
Totals	<u>\$937,189,600</u>	<u>3.19%</u>
Total Real Property Assessed Valuation	<u>\$29,387,313,480</u>	

Taxpayer	2012	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (2)	\$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	<u>\$613,099,330</u>	<u>2.11%</u>
Total Real Property Assessed Valuation	<u>\$29,098,596,030</u>	

(1) Non-exempt property only.

(2) 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
2021	1,249,387	\$85,539,303,675	\$265,330,366	0.3102%	\$212.37
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

(1) 2018-2021 U.S. Census Bureau, 2018-2021 Population Estimates
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates
2012-2014 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	OWDA Loans	Loans Payable
2021	\$265,330,366	\$452,186,168	\$197,622,397	\$0	\$260,966,852	\$378,492	\$1,056,376	\$0
2020	279,060,534	496,276,119	210,750,127	0	279,007,698	409,773	1,123,052	0
2019	259,469,382	596,158,206	223,265,971	0	307,766,236	469,219	1,187,498	0
2018	200,766,146	681,206,878	235,169,929	0	334,950,486	531,781	1,218,908	366,385
2017	222,259,855	712,717,846	246,517,627	0	361,144,312	594,345	0	1,082,992
2016	242,795,758	597,515,568	256,864,058	0	378,556,966	625,627	0	1,778,577
2015	262,455,208	629,675,513	256,864,058	0	402,036,652	688,189	0	2,953,755
2014	282,490,306	576,029,491	256,864,058	2,000,000	425,742,974	750,752	0	4,109,124
2013	335,242,118	427,434,477	0	5,100,000	372,101,958	813,314	0	5,245,266
2012	360,321,785	441,559,586	0	7,200,000	318,365,278	907,157	0	6,362,745

(1) Personal income and population are located on S44.

Source: Cuyahoga County Fiscal Office

Self Supporting Bonds	Business-Type Activities		Total Primary Government Debt	Debt Percentage of Personal Income (1)	Debt Per Capita (1)
	OPWC Loans	OWDA Loans			
\$0	\$2,465,845	\$10,368,229	\$1,190,374,725	1.59 %	\$953
0	2,610,069	11,196,247	1,280,433,619	1.91	1,043
0	2,682,181	11,308,670	1,402,307,363	2.07	1,135
0	2,310,257	11,779,660	1,468,300,430	2.24	1,180
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	2.46	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

Cuyahoga County, Ohio
Computation of Legal Debt Margin
Last Ten Years

	2021		2020	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$30,773,798,250</u>	<u>\$30,773,798,250</u>	<u>\$30,548,210,750</u>	<u>\$30,548,210,750</u>
Debt Limitation	<u>\$767,844,956</u>	<u>\$307,737,983</u>	<u>\$762,205,269</u>	<u>\$305,482,108</u>
Total Outstanding Debt:				
General Obligation Bonds	254,150,000	254,150,000	266,975,000	266,975,000
Revenue Bonds	437,180,000	437,180,000	478,075,000	478,075,000
Certificates of Participation	177,635,000	177,635,000	189,435,000	189,435,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	1,434,868	1,434,868	1,532,825	1,532,825
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	2,465,845	2,465,845	2,610,069	2,610,069
OWDA Loans	<u>10,368,229</u>	<u>10,368,229</u>	<u>11,196,247</u>	<u>11,196,247</u>
Total	<u>883,233,942</u>	<u>883,233,942</u>	<u>949,824,141</u>	<u>949,824,141</u>
Exemptions:				
Jail Facilities General Obligation Bonds	0	0	0	0
Rock Hall General Obligation Bonds	0	0	0	0
Sewer General Obligation Bonds	0	0	0	0
Sports Facilities Improvement General Obligation Bonds	67,225,000	67,225,000	72,225,000	72,225,000
Revenue Bonds	437,180,000	437,180,000	478,075,000	478,075,000
Certificates of Participation	177,635,000	177,635,000	189,435,000	189,435,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	1,434,868	1,434,868	1,532,825	1,532,825
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	2,465,845	2,465,845	2,610,069	2,610,069
OWDA Loans	10,368,229	10,368,229	11,196,247	11,196,247
Debt Service Fund Balance	<u>39,351,137</u>	<u>39,351,137</u>	<u>44,238,100</u>	<u>44,238,100</u>
Total	<u>735,660,079</u>	<u>735,660,079</u>	<u>799,312,241</u>	<u>799,312,241</u>
Net Debt	<u>147,573,863</u>	<u>147,573,863</u>	<u>150,511,900</u>	<u>150,511,900</u>
Total Legal Debt Margin	<u>\$620,271,093</u>	<u>\$160,164,120</u>	<u>\$611,693,369</u>	<u>\$154,970,208</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>80.78%</u>		<u>80.25%</u>	

(1) 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>761,844,956</u>	<u>756,205,269</u>
	<u>\$767,844,956</u>	<u>\$762,205,269</u>

(2) The Debt Limitation equals 1% of assessed value.

2019		2018		2017	
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>\$30,536,604,620</u>	<u>\$30,536,604,620</u>	<u>\$27,878,269,480</u>	<u>\$27,878,269,480</u>	<u>\$27,623,744,450</u>	<u>\$27,623,744,450</u>
\$761,915,116	\$305,366,046	\$695,456,737	\$278,782,695	\$689,093,611	\$276,237,445
245,065,000	245,065,000	188,010,000	188,010,000	207,485,000	207,485,000
587,120,000	587,120,000	643,760,000	643,760,000	673,835,000	673,835,000
200,685,000	200,685,000	211,385,000	211,385,000	221,585,000	221,585,000
0	0	0	0	0	0
1,345,885	1,345,885	1,416,331	1,416,331	1,677,337	1,677,337
0	0	0	0	0	0
1,805,515	1,805,515	1,792,092	1,792,092	1,196,751	1,196,751
<u>11,308,670</u>	<u>11,308,670</u>	<u>11,779,660</u>	<u>11,779,660</u>	<u>9,824,229</u>	<u>9,824,229</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>	<u>1,115,603,317</u>	<u>1,115,603,317</u>
0	0	0	0	0	0
0	0	0	0	845,000	845,000
0	0	0	0	0	0
76,545,000	76,545,000	0	0	0	0
587,120,000	587,120,000	643,760,000	643,760,000	673,835,000	673,835,000
200,685,000	200,685,000	211,385,000	211,385,000	221,585,000	221,585,000
0	0	0	0	0	0
1,345,885	1,345,885	1,416,331	1,416,331	1,677,337	1,677,337
0	0	0	0	0	0
1,805,515	1,805,515	1,792,092	1,792,092	1,196,751	1,196,751
11,308,670	11,308,670	11,779,660	11,779,660	9,824,229	9,824,229
<u>47,742,782</u>	<u>47,742,782</u>	<u>73,736,289</u>	<u>73,736,289</u>	<u>48,772,689</u>	<u>48,772,689</u>
<u>926,552,852</u>	<u>926,552,852</u>	<u>943,869,372</u>	<u>943,869,372</u>	<u>957,736,006</u>	<u>957,736,006</u>
<u>120,777,218</u>	<u>120,777,218</u>	<u>114,273,711</u>	<u>114,273,711</u>	<u>157,867,311</u>	<u>157,867,311</u>
<u>\$641,137,898</u>	<u>\$184,588,828</u>	<u>\$581,183,026</u>	<u>\$164,508,984</u>	<u>\$531,226,300</u>	<u>\$118,370,134</u>
<u>84.15%</u>		<u>83.57%</u>		<u>77.09%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>755,915,116</u>		<u>689,456,737</u>		<u>683,093,611</u>
	<u>\$761,915,116</u>		<u>\$695,456,737</u>		<u>\$689,093,611</u>

(continued)

Cuyahoga County, Ohio
Computation of Legal Debt Margin (continued)
Last Ten Years

	2016		2015	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$27,526,151,060</u>	<u>\$27,526,151,060</u>	<u>\$27,733,453,110</u>	<u>\$27,733,453,110</u>
Debt Limitation	<u>\$686,653,777</u>	<u>\$275,261,511</u>	<u>\$691,836,328</u>	<u>\$277,334,531</u>
Total Outstanding Debt:				
General Obligation Bonds	226,090,000	226,090,000	243,900,000	243,900,000
Revenue Bonds	560,005,000	560,005,000	590,610,000	590,610,000
Certificates of Participation	230,885,000	230,885,000	230,885,000	230,885,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	2,404,204	2,404,204	3,641,944	3,641,944
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	237,790	237,790	278,833	278,833
OWDA Loans	<u>10,338,527</u>	<u>10,338,527</u>	<u>11,112,538</u>	<u>11,112,538</u>
Total	<u>1,029,960,521</u>	<u>1,029,960,521</u>	<u>1,080,428,315</u>	<u>1,080,428,315</u>
Exemptions:				
Jail Facilities General Obligation Bonds	0	0	0	0
Rock Hall General Obligation Bonds	1,645,000	1,645,000	2,400,000	2,400,000
Sewer General Obligation Bonds	0	0	0	0
Sports Facilities Improvement General Obligation Bonds	0	0	0	0
Revenue Bonds	560,005,000	560,005,000	590,610,000	590,610,000
Certificates of Participation	230,885,000	230,885,000	230,885,000	230,885,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	2,404,204	2,404,204	3,641,944	3,641,944
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	237,790	237,790	278,833	278,833
OWDA Loans	10,338,527	10,338,527	11,112,538	11,112,538
Debt Service Fund Balance	<u>62,152,263</u>	<u>62,152,263</u>	<u>65,996,946</u>	<u>65,996,946</u>
Total	<u>867,667,784</u>	<u>867,667,784</u>	<u>904,925,261</u>	<u>904,925,261</u>
Net Debt	<u>162,292,737</u>	<u>162,292,737</u>	<u>175,503,054</u>	<u>175,503,054</u>
Total Legal Debt Margin	<u>\$524,361,040</u>	<u>\$112,968,774</u>	<u>\$516,333,274</u>	<u>\$101,831,477</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>76.36%</u>		<u>74.63%</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>680,653,777</u>	<u>685,836,328</u>
	<u>\$686,653,777</u>	<u>\$691,836,328</u>

(3) The Debt Limitation equals 1% of assessed value.

Source: Cuyahoga County Office of Budget and Management

2014		2013		2012	
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>\$27,694,841,450</u>	<u>\$27,694,841,450</u>	<u>\$27,652,473,090</u>	<u>\$27,652,473,090</u>	<u>\$29,796,665,290</u>	<u>\$29,796,665,290</u>
\$690,871,036.25	\$276,948,415	\$689,811,827	\$276,524,731	\$743,416,632	\$297,966,653
262,065,000	262,065,000	310,730,000	310,730,000	330,105,646	330,105,646
546,025,000	546,025,000	414,825,000	414,825,000	428,120,000	428,120,000
230,885,000	230,885,000	0	0	0	0
0	0	5,100,000	5,100,000	7,200,000	7,200,000
4,859,876	4,859,876	6,058,580	6,058,580	7,269,902	7,269,902
210,000	210,000	3,515,000	3,515,000	3,765,000	3,765,000
319,873	319,873	398,251	398,251	476,631	476,631
<u>11,897,772</u>	<u>11,897,772</u>	<u>12,566,125</u>	<u>12,566,125</u>	<u>13,140,331</u>	<u>13,140,331</u>
1,056,262,521	1,056,262,521	753,192,956	753,192,956	790,077,510	790,077,510
82,483,000	82,483,000	84,148,000	84,148,000	87,188,646	87,188,646
3,115,000	3,115,000	3,795,000	3,795,000	4,440,000	4,440,000
602,000	602,000	604,000	604,000	606,000	606,000
0	0	0	0	0	0
546,025,000	546,025,000	414,825,000	414,825,000	428,120,000	428,120,000
230,885,000	230,885,000	0	0	0	0
0	0	5,100,000	5,100,000	7,200,000	7,200,000
4,859,876	4,859,876	6,058,580	6,058,580	7,269,902	7,269,902
210,000	210,000	3,515,000	3,515,000	3,765,000	3,765,000
319,873	319,873	398,251	398,251	476,631	476,631
<u>11,897,772</u>	<u>11,897,772</u>	<u>12,566,125</u>	<u>12,566,125</u>	<u>13,140,331</u>	<u>13,140,331</u>
<u>71,865,953</u>	<u>71,865,953</u>	<u>24,475,732</u>	<u>24,475,732</u>	<u>26,423,801</u>	<u>26,423,801</u>
952,263,474	952,263,474	555,485,688	555,485,688	578,630,311	578,630,311
103,999,047	103,999,047	197,707,268	197,707,268	211,447,199	211,447,199
<u>\$586,871,989</u>	<u>\$172,949,368</u>	<u>\$492,104,559</u>	<u>\$78,817,463</u>	<u>\$531,969,433</u>	<u>\$86,519,454</u>
<u>84.95%</u>		<u>71.34%</u>		<u>71.56%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>684,871,036</u>		<u>683,811,827</u>		<u>737,416,632</u>
	<u>\$690,871,036</u>		<u>\$689,811,827</u>		<u>\$743,416,632</u>

Cuyahoga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt

December 31, 2021

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Cuyahoga County
The County			
General Obligation Bonds	\$265,330,366	100.00 %	\$265,330,366
Revenue Bonds	452,186,168	100.00	452,186,168
Certificates of Participation	197,622,397	100.00	197,622,397
Loans	1,434,868	100.00	1,434,868
Capital Leases	<u>260,966,852</u>	100.00	<u>260,966,852</u>
<i>Total County</i>	<u>1,177,540,651</u>		<u>1,177,540,651</u>
Overlapping			
All Cities wholly within County	992,469,534	100.00	992,469,534
All Villages wholly within County	32,656,385	100.00	32,656,385
All Townships wholly within County	955,000	100.00	955,000
All School Districts (S.D.) wholly within County	1,302,286,700	100.00	1,302,286,700
Cuyahoga Community College	195,925,000	100.00	195,925,000
Strongsville, City S.D.	61,500,724	99.72	61,328,522
Olmsted Falls City S.D.	30,112,260	96.23	28,977,028
Chagrin Falls Exempted Village S.D.	<u>32,392,261</u>	62.49	<u>20,241,924</u>
<i>Total Overlapping</i>	<u>2,648,297,864</u>		<u>2,634,840,093</u>
Total Applicable to Cuyahoga County	<u>\$3,825,838,515</u>		<u>\$3,812,380,744</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 2020 tax year, 2021 collection.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio
Pledged Revenue Coverage
Excise Tax Bonds
Last Six Years (1)(2)

Year	Excise Taxes	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2021	\$0	\$0	\$0	\$0	N/A
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 Seven Years (1)

Year	Sales Taxes	Debt Service Requirements (2)			Coverage
		Principal	Interest	Total	
2021	\$311,335,894	\$11,520,000	\$8,503,213	\$20,023,213	15.55
2020	263,393,853	10,540,000	10,932,023	21,472,023	12.27
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	
2021	\$27,978,865	\$14,466,117	\$13,512,748	\$995,058	\$297,619	\$1,292,677	10.45
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)

(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

<u>Year</u>	<u>Population (1)</u>	<u>Total Personal Income (2)</u>	<u>Personal Income Per Capita (3)</u>	<u>Population Density (Persons/Sq Mi.)</u>
2021	1,249,387	\$74,867,017,201	\$59,923	2,726.1
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

(1) 2018-2021 U.S. Census Bureau, 2018-2021 Population Estimates
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates
2012-2014 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
4.1%	5.1%	5.4%
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

Cuyahoga County, Ohio

Ten Largest Employers

2021 and 2012

2021			
Employer	Nature of Business	Number of Employees	Percent of County
Cleveland Clinic Health System	Health care provider	44,665	7.65%
University Hospitals Health System	Health care provider	24,636	4.22
Group Management Services Inc.	Staffing and employment services firm	22,145	3.79
Minute Men Human Resource System	Staffing and employment services firm	21,802	3.74
U.S. Office of Personnel Management	Federal government	15,342	2.63
Progressive Corporation	Insurance and financial company	12,849	2.20
Walmart	Grocery and retail	12,400	2.12
Accurate Staffing Inc.	Staffing and employment services firm	9,925	1.70
Giant Eagle Inc.	Grocery and retail	9,806	1.68
State of Ohio	State government	7,734	1.32
Total		181,304	31.05%
Total County Civilian Workforce (2)		583,863	

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 (1)		614,700	

(1) Ohio Job & Family Services, Office of Workforce Development

Source: Crain's Cleveland Business Book of Lists 2021 - Data as of June 30, 2021

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Cuyahoga County, Ohio
County Government Employees
Last Ten Years

	2021	2020	2019	2018
General Government				
Office of the County Executive	10	4	4	4
Communications Office	5	8	8	7
Human Resources	49	46	41	41
Fiscal Office	242	278	287	304
Information Technology	103	111	81	92
Public Works Facilities Management	291	293	293	309
County Sheriff	155	164	196	160
Employee Health and Wellness (1)	0	0	0	0
County Council	21	21	21	20
Innovation and Performance	5	5	5	4
Inspector General	10	10	9	8
Internal Audit	6	6	5	6
Personnel Review Commission	22	20	17	17
Board of Elections	134	127	117	140
Board of Revision	20	18	24	21
Justice and Public Safety				
Law Department	21	17	19	16
Fiscal Office	0	0	0	0
County Sheriff	1,050	1,022	1,134	1,098
Public Safety and Justice Services	32	31	37	34
Clerk of Courts	86	93	97	104
County Medical Examiner	108	100	103	97
Cuyahoga Support Enforcement Agency	257	274	281	295
Health and Human Services Office of Reentry	5	5	6	6
County Prosecutor	402	389	382	362
Court of Common Pleas	493	508	495	491
Domestic Relations Court	83	87	89	89
Juvenile Court	501	495	536	521
Municipal Judicial Courts	74	76	66	0
Probate Court	75	76	78	77
8th District Court of Appeals	0	0	0	0
County Law Library Resource Board	3	3	3	3
Public Defender	148	145	136	128
Development				
Development	27	21	11	12
Regional Collaboration	1	2	2	1
Information Technology	4	4	4	4
County Planning Commission	17	14	16	17
Soil and Water Conservation	13	14	12	12
Department of Sustainability	1	3	3	3
Social Services				
Human Resources	12	12	12	12
Information Technology	12	12	38	42
Office of Health and Human Services	12	13	13	12
Children and Family Services	731	752	842	828
Senior and Adult Services	146	167	163	163
Employment and Family Services	704	720	784	779
Cuyahoga Support Enforcement Agency	3	3	3	3
Early Childhood Invest in Children	8	10	10	10
Family and Children First Council	9	8	8	8
Office of Homeless Services	5	3	4	5
Workforce Development	10	11	11	11
County Board of Developmental Disabilities	545	543	880	959
Veterans Service Commission	32	31	30	30

2017	2016	2015	2014	2013	2012
6	7	8	9	10	13
8	7	6	7	4	0
41	40	40	43	41	34
308	314	303	297	301	312
92	100	100	106	88	95
289	274	283	270	286	268
159	153	168	151	160	177
0	7	7	7	6	6
20	20	20	19	19	19
3	1	0	0	0	0
7	6	6	8	8	6
5	5	5	3	4	1
16	14	10	4	3	2
81	146	125	148	128	170
23	24	24	35	47	40
18	20	23	19	15	10
0	0	0	0	0	2
1,042	1,062	1,078	1,014	1,023	994
42	41	43	38	42	40
100	98	106	116	114	143
93	87	85	79	78	74
283	283	304	313	302	319
5	6	6	5	5	6
357	365	361	347	319	339
492	492	474	464	458	461
88	86	85	80	76	71
513	508	510	505	478	485
0	0	0	0	0	0
78	76	76	74	74	74
0	0	0	0	0	2
3	3	3	3	3	3
112	106	105	99	94	97
10	11	10	10	10	9
2	2	2	2	2	2
3	3	3	5	4	3
17	16	17	16	15	16
11	10	9	8	9	9
0	0	0	0	0	0
12	10	11	12	11	11
39	38	39	38	35	0
11	5	6	9	11	12
817	797	780	779	793	788
166	163	168	163	158	166
780	789	784	779	709	735
2	2	2	2	2	2
8	7	6	8	7	8
7	7	9	9	9	9
5	5	5	5	5	4
10	11	11	12	13	14
937	1,019	1,133	1,147	1,139	1,210
27	29	30	30	31	31

(continued)

Cuyahoga County, Ohio
County Government Employees (continued)
Last Ten Years

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Health and Safety				
Public Works Facilities Management	18	18	17	17
Public Safety and Justice Services	36	36	36	36
Public Works				
Dog Kennel	14	18	17	0
Facilities Management	6	6	5	5
County Road and Bridge	105	113	135	135
Sanitary Engineer	119	122	126	126
County Airport	6	8	8	8
Solid Waste Management District	7	7	6	6
Miscellaneous				
Human Resources (1)	5	13	13	13
Workers Compensation Retrospective (1)	0	0	0	0
Soldiers' and Sailors' Monument	3	4	4	4
TOTALS	<u>7,022</u>	<u>7,120</u>	<u>7,783</u>	<u>7,715</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

2017	2016	2015	2014	2013	2012
17	15	15	16	11	12
33	35	37	38	42	43
0	0	0	0	0	0
7	16	12	16	11	15
125	118	120	126	129	141
125	116	125	117	112	114
9	8	5	6	7	10
6	6	6	6	6	6
0	0	0	0	0	0
5	4	2	2	2	2
3	3	3	3	2	3
<u>7,478</u>	<u>7,596</u>	<u>7,714</u>	<u>7,627</u>	<u>7,471</u>	<u>7,638</u>

Cuyahoga County, Ohio
Capital Asset Statistics by Function/Program
Last Ten Years

	2021	2020	2019
Government Activities			
General Government			
Legislative and Executive			
Vehicles	10	11	10
Square footage utilization	293,010	293,010	298,693
Square footage utilization - Admin Building (2)	201,633	201,633	201,633
Board of Elections voting machines	1,700	1,700	1,835
Judicial			
Vehicles	161	161	147
Square footage utilization	3,319,341	3,319,341	3,319,341
Square footage utilization - Admin Building (2)	15,904	15,904	15,904
Public Works			
Number of Bridges	209	209	209
Miles of Roads (1)	2	2	2
Vehicles	134	140	124
Square footage utilization	86,770	86,770	85,514
Square footage utilization - Admin Building (2)	15,869	15,869	15,869
Health and Safety			
Vehicles	6	3	11
Square footage utilization	22,948	22,948	22,948
Social Services			
Vehicles	24	16	17
Square footage utilization	515,752	515,752	554,993
Square footage utilization - Admin Building (2)	515	515	515
Community Development			
Vehicles	0	0	0
Square footage utilization	49,560	49,560	49,560
Square footage utilization - Admin Building (2)	7,020	7,020	7,020
Business-Type Activities			
Sanitary Engineer			
Miles of sewer line operated	1,100	1,100	1,100
Force main miles operated	23	23	23
Wastewater treatment plants operated	1	2	2
Pump stations	65	65	63
Vehicles	94	93	87
Square footage utilization	54,407	54,407	54,407
County Airport			
Vehicles	8	8	7
Square footage utilization	250,000	250,000	250,000
Number of Hangars	75	75	76
Huntington Garage			
Square footage utilization	468,000	468,000	468,000

- (1) 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.
(2) Information prior to 2017 is not available.

Source: Public Works

2018	2017	2016	2015	2014	2013	2012
8	8	8	8	10	7	7
308,083	287,479	275,789	307,573	307,573	494,381	494,381
201,633	201,633	0	0	0	0	0
1,705	1,705	1,840	1,836	1,836	1,847	1,849
148	139	139	144	139	128	123
3,319,341	3,319,341	3,319,341	3,319,341	3,319,341	3,346,047	3,346,047
15,904	15,904	0	0	0	0	0
209	210	210	210	207	196	194
2	2	2	2	2	2	24
121	121	121	123	119	129	132
77,576	98,420	88,408	112,579	104,297	117,459	117,459
15,869	15,869	0	0	0	0	0
12	10	10	11	11	11	11
22,948	32,948	32,948	32,948	32,948	33,247	33,247
17	12	12	12	12	12	12
561,928	596,768	580,916	601,657	649,132	587,283	587,283
515	515	0	0	0	0	0
0	0	0	0	0	3	3
49,560	49,560	49,560	49,560	49,560	49,127	49,127
7,020	7,020	0	0	0	0	0
1,200	1,200	1,200	1,181	1,180	1,240	1,180
26	24	24	24	24	21	16
2	2	2	2	2	2	4
63	56	56	56	56	51	47
84	81	81	75	81	74	73
54,407	54,407	54,407	55,588	55,588	55,330	55,330
7	7	7	7	10	9	9
250,000	250,000	250,000	250,104	250,104	250,000	250,000
75	75	75	75	75	75	94
468,000	468,000	468,000	468,000	468,000	468,000	468,000

Cuyahoga County, Ohio
Operating Indicators by Function/Program
Last Ten Years

	2021	2020	2019	2018
Government Activities				
Legislative and Executive				
Fiscal Office				
Number of Dog License Registrations	65,563	65,847	61,560	65,015
Number of Tax Foreclosures	2,422	1,977	2,997	4,100
Board of Elections				
General Election Ballots Cast on Election Day	155,691	312,985	151,957	315,773
General Election Absentee Ballots Cast	76,458	318,214	70,691	176,550
Judicial				
Juvenile Court				
Number of Youth Supervised	526	510	1,576	1,840
Average Daily Population in Secure Detention	121	110	107	125
Clerk of Courts				
Number of Civil and Domestic Cases Filed	21,974	20,962	27,237	27,537
Number of Criminal Cases Filed	11,277	7,686	12,009	11,940
Court of Common Pleas				
Number of Civil Cases Disposed	17,357	15,175	13,895	13,342
Number of Criminal Dispositions	11,406	9,090	13,080	13,562
Medical Examiner				
Number of Investigations	3,685	3,515	3,279	3,246
Probate Court				
Number of New Filings	16,631	11,726	12,529	12,283
Public Defender				
Number of Municipal Intake Cases	10,353	13,052	19,372	25,720
Prosecutor				
Number of Dispositions	8,193	6,197	9,748	10,358
Sheriff				
Average Daily Population in County Jail	1,528	1,461	2,078	2,357
Public Works				
Solid Waste Management District				
Number of Solid Waste Facility Inspections	178	165	214	226
Dog Warden				
Number of Animals Adopted	1,265	915	1,480	1,392
Health and Safety				
Alcohol Drug Addiction and Mental Health Services				
Number of Individuals Served	75,504	86,457	36,559	33,193
Public Safety and Justice Services				
Number of 9-1-1 calls received by CECOMS	651,954	500,093	473,631	474,054
Social Services				
Children and Family Services				
Adoptive Finalizations	162	123	133	142
Number of Children in Agency Foster Homes	387	450	251	331
Number of Adoption Application Submitted	77	75	121	143
Senior and Adult Services				
Number of Service Unit Hours	256,343	208,807	384,431	375,571
Veterans Service Commission				
Number of Veteran Families Applying for Assistance	725	732	2,705	3,545
Number of Approvals for Financial Assistance	659	516	1,929	2,430
Employment and Family Services				
Number of Earned Income Tax Credits Filed (2)	2,178	2,178	3,039	3,810
Community Development				
Investment in Economic Development Projects	\$8,133,000	\$22,350,270	\$5,736,935	\$16,853,000

2017	2016	2015	2014 (2)	2013	2012
62,219	65,934	66,011	69,037	71,089	77,024
3,707	3,011	2,254	2,250	2,222	1,946
191,818	369,969	239,251	217,203	167,333	356,093
81,575	227,560	84,548	133,331	89,566	263,829
1,555	1,611	1,738	1,700	1,367	1,550
151	161	136	155	144	116
27,296	27,000	27,148	26,000	29,038	30,734
12,689	11,690	10,614	11,000	12,374	12,209
12,869	12,421	13,180	13,864	14,826	17,334
13,520	12,019	12,153	13,178	13,178	14,856
3,430	2,594	2,456	2,250	2,258	2,442
11,843	11,960	12,369	12,809	12,809	13,161
41,840	33,133	33,065	38,269	37,130	37,320
10,411	10,652	10,476	12,000	11,533	13,020
2,270	1,900	2,020	2,050	2,030	2,090
218	223	248	290	568	776
1,515	1,489	1,446	1,285	1,071	1,294
32,985	23,528	19,668	19,000	17,624	52,462
442,880	481,120	750,000	760,000	758,962	756,952
125	119	129	140	132	141
190	198	203	218	235	726
120	114	92	118	107	108
340,868	340,436	273,152	335,000	329,166	277,342
4,048	3,570	10,195	9,889	9,785	8,816
2,678	2,385	8,271	7,666	8,095	7,865
5,000	4,973	5,100	4,500	8,095	7,865
\$12,427,000	\$19,100,000	\$19,100,000	\$15,000,000	\$13,800,982	\$10,696,000

(continued)

Cuyahoga County, Ohio
Operating Indicators by Function/Program (continued)
Last Ten Years

	2021	2020	2019	2018
<i>Business-Type Activities</i>				
Sanitary Engineer				
Number of Feet of Sewer Lines Televised	1,308,134	1,605,120	1,835,960	1,370,037
Number of Feet of Sewer Lines Cleaned	1,668,226	1,768,800	1,827,724	1,602,512
Airport				
Number of Takeoffs and Landings	25,466	22,835	22,418	21,180

(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

2017	2016	2015	2014 (2)	2013	2012
1,118,916	688,072	978,218	1,750,000	1,489,817	1,676,811
1,287,317	1,201,773	1,205,530	1,780,000	1,690,945	1,688,372
19,951	23,304	28,837	33,000	33,421	34,476

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Cuyahoga County Together We Thrive

Administrative Headquarters
2079 East Ninth Street
Cleveland, Ohio 44115
www.cuyahogacounty.us



Towpath Bridge to Whiskey Island, Cleveland, OH
June 22, 2021

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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 9/27/2022

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