



CLARK SCHAEFER HACKETT
BUSINESS ADVISORS

CUYAHOGA COUNTY, OHIO

SINGLE AUDIT

FOR THE YEAR ENDED DECEMBER 31, 2022

OHIO AUDITOR OF STATE
KEITH FABER



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Board of 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, 2022 through December 31, 2022. 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

August 31, 2023

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CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

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
U.S. DEPARTMENT OF AGRICULTURE				
<i>Passed through the Ohio Department of Education:</i>				
<i>Cash Assistance:</i>				
School Breakfast Program	10.553	N/A	-	132,926
Total ALN # 10.553			-	132,926
National School Lunch Program:				
COVID-19 National School Lunch Program	10.555	N/A	-	7,181
National School Lunch Program	10.555	N/A	-	279,669
Total ALN # 10.555			-	286,850
Subtotal Cash Assistance			-	419,776
Total Child Nutrition Cluster			-	419,776
<i>Passed through the Ohio Department of Job and Family Services:</i>				
SNAP Cluster:				
FAET Operating	10.561	G-2022-11-5915	-	947,554
Food Assistance Employment & Training Participation 50%	10.561	G-2022-11-5915	-	511,804
Food Assistance Employment & Training Participation 100%	10.561	G-2022-11-5915	-	571,048
Income Maintenance Food Assistance	10.561	G-2022-11-5915	-	15,329,664
Covid-19- SNAP American Rescue Plan Act	10.561	N/A	-	353,540
Total ALN # 10.561			-	17,713,610
Total SNAP Cluster			-	17,713,610
Total U.S. Department of Agriculture			-	18,133,386
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	272,412	272,412
Veterans Treatment Court 2018-23	93.243	1H79TI081022-01	-	93,264
MAT Drug Court Expansion	93.243	1H79TI08196501	-	358,077
Total ALN # 93.243			272,412	723,753
<i>Passed through the Ohio Department of Developmental Disabilities:</i>				
Social Services Block Grant (Title XX)	93.667	2101OHSOSR	-	2,216,270
Total ALN # 93.667			-	2,216,270
Medicaid Cluster:				
Medical Assistance Program:				
Waiver Administration	93.778	2205OH5ADM	-	4,748,126
Total ALN # 93.778			-	4,748,126
Total Medicaid Cluster			-	4,748,126
<i>Passed through Ohio Department of Health:</i>				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
Tuberculosis Control Program	93.116	NU52PS004703	136,749	136,749
Total ALN # 93.116			136,749	136,749
<i>Passed through Ohio Department of Job and Family Services:</i>				
MaryLee Allen Promoting Safe and Stable Families Program:				
Caseworker Visits	93.556	G-2022-11-5915	-	101,703
Caseworker Visits Admin	93.556	G-2022-11-5915	-	10,169
ESAA Preservation	93.556	G-2022-11-5915	-	153,108
ESAA Preservation Operating	93.556	G-2022-11-5915	-	47,549
ESAA Reunification	93.556	G-2022-11-5915	-	121,849
ESAA Reunification Operating	93.556	G-2022-11-5915	-	89,546
Total ALN # 93.556			-	523,924
Temporary Assistance for Needy Families (TANF):				
CCMEP TANF Regular - CDJFS Lead	93.558	G-2022-11-5915	4,104,411	7,015,630
Covid-19 PRC	93.558	N/A	-	2,821,960
Covid-19 PRC Administration	93.558	N/A	-	9,542
Kinship Caregiver Program	93.558	G-2022-11-5915	-	1,550,319
TANF Independent Living	93.558	G-2022-11-5915	-	170,113
TANF Administration	93.558	G-2022-11-5915	-	6,638,016
TANF Regular	93.558	G-2022-11-5915	-	13,209,262
Total ALN #93.558			4,104,411	31,414,842
Child Support Enforcement (Title IV-D):				
Child Support Awareness	93.563	G-2022-11-5915	-	1,000
Child Support Training	93.563	G-2022-11-5915	-	10,838
Federal Child Support/State Match	93.563	G-2022-11-5915	-	18,407,783
Federal Incentives	93.563	G-2022-11-5915	-	3,953,612
Total ALN # 93.563			-	22,373,233
CCDF Cluster:				
Child Care Development Block Grant - Admin	93.575	G-2022-11-5915	-	390,516
Child Care Development Block Grant	93.575	G-2022-11-5915	-	3,207,690
Total ALN # 93.575			-	3,598,206
Total CCDF Cluster			-	3,598,206

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Stephanie Tubbs Jones Child Welfare Services Program (Title IV-B):				
Regional Training Centers	93.645	G-2022-11-5915	-	92,828
Title IV-B	93.645	G-2022-11-5915	-	505,418
Total ALN # 93.645			-	598,246
Foster Care (Title IV-E):				
IV-E Regional Training Centers (HHS)	93.658	G-2022-11-5915	-	161,338
IV-E Foster Care Maintenance (FCM) (HHS)	93.658	G-2022-11-5915	-	15,553,746
IV-E Admin and Training Foster Care Maintenance (FCM) (HHS)	93.658	G-2022-11-5915	-	7,092,325
Foster Care Maintenance (FCM) and Purchased Administration (JC)	93.658	G-2022-06-0052	-	287,293
Administration (JC)	93.658	G-2022-06-0052	-	640,940
Total ALN # 93.658			-	23,735,642
Adoption Assistance (Title IV-E):				
IV-E Adoption Assistance Regional Training Centers	93.659	G-2022-11-5915	-	84,627
IV-E Admin and Training Adoption Assistance	93.659	G-2022-11-5915	-	12,537,409
FY20222 Non-Recurring Adoption	93.659	N/A	-	10,305
Total ALN # 93.659			-	12,632,341
Social Services Block Grant:				
Title XX - Regional Training Centers	93.667	G-2022-11-5915	-	4,304
Social Services Block Grant - Title XX Transfer	93.667	G-2022-11-5915	-	5,152,408
Total ALN # 93.667			-	5,156,712
Social Services Block Grant:				
SCHIP	93.767	N/A	-	7,558
Total ALN # 93.767			-	7,558
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-2022-11-5915	-	426,612
Total ALN 93.674			-	426,612
Medicaid Cluster:				
Medicaid Assistance Program:				
Medicaid 50%	93.778	G-2022-11-5915	-	1,635,404
Medicaid 75%	93.778	G-2022-11-5915	-	9,119,218
Medicaid Combined	93.778	G-2022-11-5915	-	1,435,881
Medicaid Healthcheck Pass Thru	93.778	G-2022-11-5915	-	5,436
Medicaid NET	93.778	G-2022-11-5915	-	1,327,888
Regional Training Centers	93.778	G-2022-11-5915	-	1,718
Total ALN # 93.778			-	13,525,545
Total Medicaid Cluster			-	13,525,545
Passed through the Ohio Department of Mental Health and Addiction Services:				
Projects for Assistance in Transition from Homelessness (PATH):				
PATH (1/1/22- 6/30/22)	93.150	X06SM085837/Grant #2200239	175,533	175,533
PATH (7/1/22 - 12/31/22)	93.150	X06SM087128/Grant #2300406	172,191	172,191
Total ALN # 93.150			347,724	347,724
Covid-19- 2022 Demonstration Grants-Emergency COVID-19-Supplemental				
Total ALN # 93.665	93.665	FAIN: H79FG000645	195,798	195,798
			195,798	195,798
Social Services Block Grant:				
Title XX (1/1/22- 6/30/22)	93.667	3A70-336612-4221C	636,683	636,683
Title XX (7/1/22 - 12/31/22)	93.667	2022-22010SOSR	395,360	395,360
Total ALN # 93.667			1,032,043	1,032,043
Opioid STR:				
State Opioid Response (SOR)	93.788	FAIN:H79TI083294	2,792,409	2,792,409
Alternate Treatment Program FY18	93.788	N/A	-	45,402
Total ALN # 93.788			2,792,409	2,837,811
Block Grants for Community Mental Health Services:				
Mental Health Block Grant-DSA Housing (01/01/22-06/30/22)	93.958	FAIN: B095M082623-01	168,425	168,425
Mental Health Block Grant-MH Community Invest. (01/01/22-06/30/22)	93.958	FAIN: B095M082623-01	419,907	419,907
MHBG COVID Mitigation (01/01/22-06/30/22)	93.958	FAIN: B095M08598	-	58,675
Mental Health Block Grant-Early Childhood MH (01/01/22-06/30/22)	93.958	FAIN: B095M083835	-	221,525
Mental Health Block Grant-MH Community Invest. (07/01/22-12/31/22)	93.958	FAIN: B095M086030	419,907	419,907
Total ALN # 93.958			1,008,239	1,288,439
Block Grants for Prevention and Treatment of Substance Abuse:				
Pass Thru- Womens Treatment	93.959	Multiple	1,094,476	1,094,476
Pass Thru- TASC	93.959	Multiple	1,052,152	1,052,152
2022 Substance Abuse Block Grant - DYS Aftercare	93.959	Grant #2200171	-	109,076
2023 Substance Abuse Block Grant - DYS Aftercare	93.959	Grant #2300264	-	80,452
Covid-19- Substance Abuse Block Grant-COVID-Crisis Infrastructure	93.959	FAIN: B08TI083541	-	50,000
Covid-19- Substance Abuse Block Grant-COVID-Emergency Funding	93.959	FAIN: B08TI083541	-	292,430
2022 Substance Abuse Block Grant-Primary Prevention	93.959	FAIN: B08TI083470	-	691,435
2023 Substance Abuse Block Grant-Primary Prevention Allocation	93.959	FAIN: B08TI084665	-	691,435
2022 Substance Abuse Block Grant-SUD Community Investments	93.959	FAIN: B08TI083470	-	1,754,536
2023 Substance Abuse Block Grant-SUD Community Investments	93.959	FAIN: B08TI084665	-	1,754,536
Total ALN # 93.959			2,146,628	7,570,528

CUYAHOGA COUNTY, OHIO

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Passed through the Ohio Development Services Agency:				
Block Grants for Community Mental Health Services:				
Mental Health Block Grant			-	9,000
Mental Health Court	93.958	FAIN: B09SM086030	-	9,000
Total ALN # 93.958			-	9,000
Total U.S. Department of Health and Human Services			12,036,413	135,099,102
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed through the Ohio Department of Public Safety:				
Emergency Management Performance Grants:				
Emergency Management Performance Grant FY 2021	97.042	DPSFE258	-	231,378
Hazard Mitigation Grant Program FY2020	97.042	DR-4424.02-P-OH	-	32,812
Covid-19- Emergency Management Performance Grant ARPA Funds	97.042	DPSFE267	-	89,467
Total ALN # 97.042			-	353,657
Homeland Security Grant Program:				
State Homeland Security Program - Law Enforcement 18-21	97.067	DPSFE240	-	11,467
State Homeland Security Program - Law Enforcement 19-22	97.067	DPSFE245	-	109,885
State Homeland Security Program - Law Enforcement 20-23	97.067	DPSFE245	-	199,513
Urban Area Security Initiative Program 17-20	97.067	DPSFE231	-	178,602
State Homeland Security Program 18-21	97.067	DPSFE240	-	319,807
State Homeland Security Program 19-22	97.067	DPSFE240	-	445,034
State Homeland Security Program 20-23	97.067	DPSFE240	-	214,622
Operation Stonegarden FY17	97.067	EMW-2017-SS-00065	20,314	26,104
Operation Stonegarden FY18	97.067	EMW-2018-SS-00038	614	147,148
Operation Stonegarden FY19	97.067	EMW-2019-SS-00024	-	66,123
Operation Stonegarden FY20	97.067	EMW-2020-SS-0003-S01	-	5,313
Total ALN # 97.067			20,928	1,723,618
Total U.S. Department of Homeland Security			20,928	2,077,275
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	N/A	7,473	7,473
2015 CDBG Project Plan	14.218	N/A	82,993	82,993
2016 CDBG Project Plan	14.218	N/A	852,201	852,727
2017 CDBG Project Plan	14.218	N/A	303,820	303,820
2018 CDBG Admin Operations	14.218	N/A	15,859	101,044
2018 CDBG Non-Admin Operations	14.218	N/A	-	26,742
2018 CDBG Project Plan	14.218	N/A	28,369	28,369
2019 CDBG Admin Operations	14.218	N/A	-	147,370
2019 CDBG Non-Admin Operations	14.218	N/A	-	58,366
2019 CDBG Project Plan	14.218	N/A	337,058	337,058
2020 CDBG Admin Operations	14.218	N/A	72,225	548,890
2020 CDBG Non-Admin Operations	14.218	N/A	-	513,053
2020 CDBG Project Plan	14.218	N/A	1,750,265	1,750,265
2021 CDBG Project Plan	14.218	N/A	2,382,883	2,382,883
Covid-19- 2020 CDBG CARES Act	14.218	N/A	200,000	200,000
Covid-19- CDBG CARES ACT ROUND	14.218	N/A	457,697	457,697
Total ALN # 14.218			6,490,843	7,798,750
Total CDBG-Entitlement Grants Cluster			6,490,843	7,798,750
Emergency Solutions Grant Program:				
2020 Emergency Solutions Grant	14.231	N/A	17,463	17,463
2021 Emergency Solutions Grant	14.231	N/A	352,643	352,643
Covid-19- 2020 Emergency Solutions Grant - CARES Act	14.231	N/A	38,573	38,573
Covid-19- 2020 Emergency Solutions Grant - CARES Act 2	14.231	N/A	678,606	678,606
Total ALN # 14.231			1,087,285	1,087,285
Home Investment Partnerships Program (HOME):				
2017 HOME Admin Operations	14.239	N/A	-	2,979
2017 HOME Project Plan	14.239	N/A	243,426	243,426
2018 HOME Admin Operations	14.239	N/A	-	47,705
2018 HOME Project Plan	14.239	N/A	15,872	15,872
2019 HOME Project Plan	14.239	N/A	110,060	110,060
2020 HOME Admin Operations	14.239	N/A	-	38,556
2020 HOME Project Plan	14.239	N/A	94,193	94,193
2021 HOME Project Plan	14.239	N/A	855,000	855,000
Total ALN # 14.239			1,318,551	1,407,791

CUYAHOGA COUNTY, OHIO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
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FEDERAL GRANTOR Pass Through Grantor Program / Cluster Title	Federal Assistance Listing Number	Pass Through Entity Identifying Number	Provided Through to Subrecipients	Total Federal Expenditures
Continuum of Care Program:				
FFY 2020 RRH for Families	14.267	N/A	243,372	243,372
FFY 2019 Continuum of Care Planning	14.267	N/A	52,955	52,955
FFY 2020 Continuum of Care Planning	14.267	N/A	466,907	466,907
FFY 2020 RRH for Single Men	14.267	N/A	539,298	539,298
FFY 2020 Coordinated Entry	14.267	N/A	305,936	305,936
FY 2021 Coordinated Entry	14.267	N/A	336,967	336,967
Total ALN # 14.267			<u>1,945,435</u>	<u>1,945,435</u>
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	-	7,478
Lead Hazard Control Grant 2021-23	14.900	N/A	2,405	61,758
Total ALN # 14.900			<u>2,405</u>	<u>69,236</u>
Total U.S. Department of Housing and Urban Development			<u>10,844,519</u>	<u>12,308,497</u>
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Services for Trafficking Victims:				
2020 Human Trafficking Grant	16.320	2020-VT-BX-K017	-	238,158
Total ALN # 16.320			<u>-</u>	<u>238,158</u>
Missing Children's Assistance:				
FY20 Ohio ICAC Task Force	16.543	2020-MC-FX-K005	-	568,275
Total ALN # 16.543			<u>-</u>	<u>568,275</u>
Drug Court Discretionary Grant Program:				
Cuyahoga County Juvenile Drug Treatment Court	16.585	N/A	20,737	49,607
Cuyahoga County Peer Support Pilot	16.585	N/A	-	50,217
Cuyahoga County Adult Drug Court Enhancement	16.585	N/A	-	189,611
Total ALN # 16.585			<u>20,737</u>	<u>289,435</u>
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program:				
Domestic Violence Prevention: Implementing a High Risk Team	16.590	N/A	107,722	121,968
Total ALN # 16.590			<u>107,722</u>	<u>121,968</u>
BJA FY 21 Local Law Enforcement Crime Gun Intelligence Center Integration Initiative:				
Cuyahoga County Crime Gun Intelligence Center	16.738	15PBJA-21-GG-03281-JAGP	-	41,958
Total ALN # 16.738			<u>-</u>	<u>41,958</u>
DNA Backlog Reduction Program:				
DNA Capacity Area 5 2019-21	16.741	2018-DN-BX-0173	-	2,251
DNA Backlog Reduction 2019-22	16.741	2019-DN-BX-046	-	8,534
FY 20 DNA Backlog Reduction	16.741	2020-DN-BX-0066	-	238,959
FY 21 DNA Backlog Reduction	16.741	15PPBBA-21GC-03167-NNAX	-	56,989
Cuyahoga County Prosecutor Cold Case DNA Project	16.741	15PBJA-21-GG-04357-DNAX	-	31,606
2022 DNA Review, Investigation and Prosecution of Cold Cases in Cuyahoga County, OH	16.741	15PBJA-22-GG-03123-DNAX	-	2,477
Total ALN # 16.741			<u>-</u>	<u>340,816</u>
Harold Rogers Prescription Drug Monitoring Program:				
Northern District of Ohio Opioid Data Sharing Action Plan	16.754	2018-AR-BX-K033	320,867	320,867
Total ALN # 16.754			<u>320,867</u>	<u>320,867</u>
Second Chance Act Reentry Initiative:				
Crisis Intervention/Behavioral Health Specialist	16.812	N/A	-	237,272
Innovation in Reentry Initiative	16.812	N/A	-	289,317
Cuyahoga County High Risk Domestic Violence Court	16.812	N/A	-	408,256
FY20 Addressing the needs of Children of Incarcerated Parents (COIP)	16.812	2020-CZ-BX-0010	204,972	204,972
Total ALN # 16.812			<u>204,972</u>	<u>1,139,817</u>
Smart Prosecution Initiative:				
FY 20 Innovative Prosecution Program	16.825	2020-YX-BX-0008	51,393	127,925
Innovative Prosecution Program FFY 2019	16.825	2019-YX-BX-0018	12,410	37,402
Total ALN # 16.825			<u>63,803</u>	<u>165,327</u>
Swift, Certain, and Fair (SCF) Supervision Program:				
Cuyahoga County Violence Intervention Program	16.828	N/A	-	211,588
Total ALN # 16.828			<u>-</u>	<u>211,588</u>
National Sexual Assault Kit Initiative:				
2018-21 Cuyahoga County Sexual Assault Kit Initiative	16.833	2018-AK-BX-0001	64,025	64,025
2019-22 SAKI Unsubmitted SAKs	16.833	2019-AK-BX-0005	108,932	925,374
2019-22 SAKI DNA Collection	16.833	2019-AK-BX-0029	99,582	196,565
FY20 SAKI Cold Case Genealogy	16.833	2020-AK-BX-0038	-	139,934
BJA FY21 Review, Investigation and Prosecution of Cold Case Sexual Assault Using DNA Technologies	16.833	15PBJA-21-GG-04308-SAKI	-	13,045
Total ALN # 16.833			<u>272,539</u>	<u>1,338,943</u>

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
Comprehensive Opioid Abuse Site-Based Program (COSSAP) FY20 COSSAP Program Total ALN #16.838	16.838	2020-AR-BX-0050	189,851 <u>189,851</u>	189,851 <u>189,851</u>
Equitable Sharing Program: Equitable Sharing (DOJ) - Sheriff Total ALN # 16.922	16.922	N/A	- <u>-</u>	205,619 <u>205,619</u>
<i>Passed through the Office of the Ohio Attorney General:</i>				
Crime Victim Assistance: Safe Harbor Human Trafficking FY22 Defending Childhood Initiative Program FY23 Defending Childhood Initiative Program Total ALN # 16.575	16.575 16.575 16.575	N/A 2022-VOCA-134713715 2023-VOCA-135103967	43,315 245,983 32,148 <u>321,446</u>	48,293 245,983 32,148 <u>326,424</u>
<i>Passed through the Ohio Department of Public Safety:</i>				
Title V Community Prevention: County CPG Title V FY21 Grant Total ALN # 16.548	16.548	2020-JV-RPU-0795	123,723 <u>123,723</u>	123,723 <u>123,723</u>
Violence Against Women Formula Grants: VAWA Block Grant FY 20 CY 2021 VAWA Block Grant FY 21 CY 2022 VAWA Admin FFY20 CY 21 VAWA Admin FFY21 CY 22 Total ALN # 16.588	16.588 16.588 16.588 16.588	2020-WF-RPU-0768 2021-WF-RPU-0768 2020-WF-ADM-8668 2021-WF-ADM-8668	114,190 497,240 - - <u>611,430</u>	114,190 497,240 3,192 17,012 <u>631,634</u>
Paul Coverdell Forensic Sciences Improvement Grant Program: Coverdell Competitive FY20 21 Coverdell Forensic Sciences Improvement Grant Coverdell Competitive FY21 22 Coverdell Forensic Sciences Improvement Grant Total ALN # 16.742	16.742 16.742 16.742 16.742	2020-CD-BX-0064 2020-PC-NFS-7807 15PBJA-21-GG-02874-COV 2021-PC-NFS-7807	- - - - <u>-</u>	65,745 4,468 81,192 80,360 <u>231,765</u>
<i>Passed through the Ohio Department of Youth Services:</i>				
Juvenile Justice and Delinquency Prevention: JJDP Block Grant 2019-21 JJDP Block Grant 2020-22 Total ALN # 16.540	16.540 16.540	2019-JJ-RPU-0795 2019-JJ-RPU-0795	4,570 18,302 <u>22,872</u>	4,570 18,302 <u>22,872</u>
<i>Passed through the City of Cleveland, Ohio:</i>				
2019 Edward Byrne Memorial Justice Assistance Grant: Justice Assistance Grant Total ALN # 16.738	16.738	N/A	- <u>-</u>	17 <u>17</u>
<i>Passed through Ohio Criminal Justice Services:</i>				
Adam Walsh Child Protection and Safety Act of 2006 FY19 Sex Offender Sentencing, Monitoring, Apprehending, Registering and Tracking Office (SMART) AWA Total ALN # 16.750	16.750	N/A	- <u>-</u>	394 <u>394</u>
Total U.S. Department of Justice			<u>2,259,962</u>	<u>6,509,451</u>
U.S. DEPARTMENT OF LABOR				
<i>Passed through the Ohio Department of Job and Family Services:</i>				
Employment Service Cluster: Employment Service/Wagner-Peyser Funded Activities: OMJ Wagner-Peyser Total ALN 17.207 Total Employment Service Cluster	17.207	G-2223-15-0050	- <u>-</u>	140,660 <u>140,660</u>
Trade Adjustment Assistance: OMJ Trade Total ALN # 17.245	17.245	G-2223-15-0050	- <u>-</u>	22,116 <u>22,116</u>
WIOA Cluster: WIOA Adult Program: Adult Admin Adult Program Special Projects OMJ Center Resource Sharing Total ALN # 17.258	17.258 17.258 17.258 17.258	G-2223-15-0050 G-2223-15-0050 G-2223-15-0050 G-2223-15-0050	44,653 2,702,486 - - <u>2,747,139</u>	418,872 4,768,891 445,270 7,192 <u>5,640,225</u>
WIOA Youth Activities: CCMEP WIOA Youth Admin CCMEP WIOA Youth Program Total ALN # 17.259	17.259 17.259	G-2223-15-0050 G-2223-15-0050	- 4,129,456 <u>4,129,456</u>	492,913 4,566,042 <u>5,058,955</u>

CUYAHOGA COUNTY, OHIO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2022

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
WIOA Dislocated Worker Formula Grants:				
WIOA Dislocated Worker Admin	17.278	G-2223-15-0050	-	114,238
WIOA Dislocated Worker Program	17.278	G-2223-15-0050	1,425,048	1,984,116
OMJ Center Resource Sharing	17.278	G-2223-15-0050	-	5,590
Total ALN # 17.278			<u>1,425,048</u>	<u>2,103,944</u>
Total WIOA Cluster			<u>8,301,643</u>	<u>12,803,124</u>
WIOA National Dislocated Worker Grants / WIA National Emergency Grants:				
NDWG-Employment Recovery Program	17.277	G-2223-15-0050	-	161,805
NDWG-Opioids #3 Program	17.277	G-2223-15-0050	38,634	40,395
NDWG-Opioid Fresh Start Admin	17.277	G-2223-15-0050	-	6,551
NDWG-Opioid Fresh Start Program	17.277	G-2223-15-0050	156,192	156,192
Total ALN # 17.277			<u>194,826</u>	<u>364,943</u>
WIOA Unemployment Insurance / Reemployment Service Grants:				
Reemployment Services and Eligibility Assessments (RESEA) Admin	17.225	G-2223-15-0050	-	30,130
Reemployment Services and Eligibility Assessments (RESEA) Program	17.225	G-2223-15-0050	299,123	354,071
Total ALN # 17.225			<u>299,123</u>	<u>384,201</u>
Total U.S. Department of Labor			<u>8,795,592</u>	<u>13,715,044</u>
U.S. DEPARTMENT OF THE TREASURY				
<i>Direct Programs:</i>				
Equitable Sharing:				
Equitable Sharing Program	21.016	N/A	-	49,782
Total ALN # 21.016			<u>-</u>	<u>49,782</u>
COVID-19 Emergency Rental Assistance- ERA	21.023	N/A	28,873,536	28,875,609
COVID-19 Emergency Rental Assistance- ERA 2	21.023	N/A	15,002,225	15,003,531
Total ALN # 21.023			<u>43,875,761</u>	<u>43,879,140</u>
COVID-19 American Rescue Plan Act	21.027	N/A	-	32,750,881
Total ALN # 21.027			<u>-</u>	<u>32,750,881</u>
Total U.S. Department of the Treasury			<u>43,875,761</u>	<u>76,679,803</u>
U.S. DEPARTMENT OF TRANSPORTATION				
<i>Passed through the Ohio Department of Transportation:</i>				
Highway Planning and Construction Cluster:				
Highway Planning and Construction:				
ODOT - LPA/Towpath Trail Project - Stage 1 Construction	20.205	PID 80997	-	147,462
ODOT - LPA/Towpath Trail Project - Stage 3 Construction	20.205	PID 84112	-	527,059
ODOT - LPA/Towpath Trail Project - Stage 4 Design	20.205	PID 87075	-	21,971
ODOT - LPA/Towpath Trail Project - Stage 4 Construction	20.205	PID 87075	-	303,012
ODOT - LPA/Cedar Road I-271 to Green	20.205	PID 100251	-	235,651
ODOT - LPA/W. 130th Bagley to Snow	20.205	PID 105720	-	362,218
ODOT - LPA/Ridge Road	20.205	PID 105717	-	413,047
ODOT - LPA/Brainard Road	20.205	PID 105715	-	207,258
ODOT - LPA/Memphis Rd Bridge	20.205	PID 104509	-	2,699,554
ODOT - LPA/Cedar Point Bridge	20.205	PID 105755	-	430,506
ODOT - LPA/St. Clair Avenue Bridge	20.205	PID 105778	-	420,408
ODOT - LPA/Green Road Resurfacing	20.205	PID 112465	-	902,021
ODOT - LPA/Harvard Road Resurfacing	20.205	PID 112466	-	682,338
ODOT - LPA/Old Rockside Road Bridge	20.205	PID 91563	-	478,835
ODOT - LPA/Ridge Road Resurfacing	20.205	PID 112546	-	1,756,441
ODOT - LPA/Superior Road Rehabilitation	20.205	PID 112462	-	642,893
Total ALN # 20.205			<u>-</u>	<u>10,230,674</u>
Total Highway Planning and Construction Cluster			<u>-</u>	<u>10,230,674</u>
<i>Passed through the Ohio Department of Public Safety:</i>				
Highway Safety Cluster:				
State and Community Highway Safety:				
FY22 HVEO STEP Grant	20.600	69A37520300040200H0	-	6,801
Total ALN # 20.600			<u>-</u>	<u>6,801</u>
Total Highway Safety Cluster			<u>-</u>	<u>6,801</u>
Minimum Penalties for Repeat Offenders for Driving While Intoxicated:				
FY22 HVEO IDEP Grant	20.608	69A375203000016400HA	-	19,597
Total ALN # 20.608			<u>-</u>	<u>19,597</u>
Hazardous Materials Emergency Preparedness:				
FY2019 Yr 3 Hazardous Materials Emergency Preparedness	20.703	DPSFE251	-	1,469
Total ALN # 20.703			<u>-</u>	<u>1,469</u>
Total U.S. Department of Transportation			<u>-</u>	<u>10,258,541</u>
U.S. ELECTION ASSISTANCE COMMISSION				
<i>Passed through the Office of the Ohio Secretary of State:</i>				
Help America Vote Act (HAVA) Election Security Grants:				
HAVA Security and Accessibility Grant	90.404	N/A	10,000	10,000
Total ALN # 90.404			<u>10,000</u>	<u>10,000</u>
Total U.S. Election Assistance Commission			<u>10,000</u>	<u>10,000</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>77,843,175</u>	<u>274,791,099</u>

CUYAHOGA COUNTY, OHIO
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
2 CFR 200.510(b)(6)
FOR THE YEAR ENDED DECEMBER 31, 2022

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, 2022. 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, 2022

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	\$ 1,032,043	\$ 8,405,025
Medicaid Cluster	93.778	-	18,273,671
Block Grants for Community Mental Health Services	93.958	1,094,476	1,297,439

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 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cuyahoga County, Ohio ("County") as of and for the year ended December 31, 2022 and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated June 30, 2023.

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. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the 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*.

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
June 30, 2023

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 Cuyahoga County Executive and Members of Council
Cuyahoga County, Ohio:

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

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, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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 major federal programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal Program

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

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 GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

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

The results of our auditing procedures disclosed an instance of noncompliance which is required to be reported in accordance with the Uniform Guidance and which is described in the accompanying schedule of findings and questioned costs as item 2022-001. Our opinion on each major federal program is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the noncompliance finding 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we did identify a certain deficiency in internal control over compliance that we consider to be a significant deficiency.

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. 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 controls over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-001 to be a significant deficiency.

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 finding 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.

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon, dated June 30, 2023, 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 States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Clark, Schaefer, Hackett & Co.

Cincinnati, Ohio
June 30, 2023

CUYAHOGA COUNTY, OHIO
Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weaknesses?	None noted
Noncompliance material to the financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified not considered to be material weaknesses?	Yes
Type of auditors’ report issued on compliance for major programs:	Unmodified
Any audit findings that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes

Identification of major programs:	
• CDBG Entitlement Grants Cluster (ALN 14.218)	• Foster Care – Title IV-E (ALN 93.658)
• COVID 19 - Emergency Rental Assistance Program (ALN 21.023)	• Adoption Assistance – Title IV-E (ALN 93.659)
• COVID-19 - American Rescue Plan Act (ALN 21.027)	• 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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CUYAHOGA COUNTY, OHIO
Schedule of Findings and Questioned Costs (continued)
Year Ended December 31, 2022

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

2022-001 – Reporting – Significant Deficiency and Noncompliance

ALN 21.023 – COVID-19 Emergency Rental Assistance

U.S. Department of Treasury

Criteria: The U.S. Department of Treasury established reporting requirements for local governments. These requirements established methods for reporting Emergency Rental Assistance (ERA) expenditures to the U.S. Department of Treasury.

Condition: The County incorrectly underreported the number of households that received ERA assistance and amounts paid on the monthly expenditure reports and overreported subrecipient expenditures on the quarterly project reports.

Context: During our review of the monthly and quarterly compliance reports, we noted the following errors:

- The monthly compliance report for February 2022 reported 106 households served versus the 119 that were actually served.
- The monthly compliance report for February 2022 reported \$447,839 expended to subrecipients versus \$2,955,802 that was actually expended to subrecipients.
- The ERA 1 quarterly compliance report for Q3 2022 reported \$2,680,575 expended versus \$5,042,575 that was actually expended.
- The ERA 2 quarterly compliance report for Q3 2022 reported \$20,012,525 expended versus \$8,473,805 that was actually expended.

Effect: The County was not in compliance with reporting requirements in 2022.

Cause: Lack of sufficient internal controls over the reporting requirements of the ERA program.

Recommendation: We recommend the County enhance its internal controls over the reporting requirements of the ERA program by reviewing the U.S. Department of Treasury's federal guidance for reporting.

Views of Responsible Officials: See Corrective Action Plan



**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
2 CFR 200.511(b)
DECEMBER 31, 2022**

Finding Number	Status
2021-001	Corrected
2021-002	Corrected
2021-003	Corrected
2021-004	Corrected
2021-005	Corrected



**CUYAHOGA COUNTY
CORRECTIVE ACTION PLAN
2 CFR 200.511(c)
DECEMBER 31, 2022**

Finding Number: 2022-001- Emergency Rental Assistance Federal Reporting
Planned Corrective Action: The Department of Development will implement policies and procedures to ensure the Emergency Rental Assistance (ERA) reporting processes are documented and followed to ensure compliance with Federal guidelines as well as Cuyahoga County policies. The Department of Development will ensure that they are submitting full compliance reports each calendar quarter throughout their award period of performance. Unless otherwise noted, the quarterly reports are due by the 15th of the month following the end of the quarterly reporting period. The Department of Development will provide their quarterly reports for the ERA program to Fiscal each quarter to ensure that the information reported to the U.S. Department of Treasury is in compliance with system reports

Anticipated Completion Date: July 15, 2023
Responsible Contact Person: Laura Simms

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Cuyahoga County, Ohio

For the Year Ended December 31, 2022



Cuyahoga County



RiverSweep -Scranton, Train Ave, Quigley, May 2022

Cuyahoga County, Ohio

Annual Comprehensive Financial Report

For the Year Ended December 31, 2022



Issued by The Cuyahoga County Fiscal Department:

Michael W. Chambers, CPA, Fiscal Officer

Leigh A. Tucker, CPA, Assistant Fiscal Officer

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Introductory Section

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Cuyahoga County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022
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Cuyahoga County, Ohio
Annual Comprehensive Financial Report
For the Year Ended December 31, 2022
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June 30, 2023

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

We are pleased to present the Cuyahoga Annual Comprehensive Financial Report for the year ended December 31, 2022. This report enables the County to comply with Ohio Administrative Code Section 117-2-03(B), which requires reporting on a Generally Accepted Accounting Principles (GAAP) basis, and Ohio Revised Code 117.38 which requires the counties reporting on a GAAP basis to file an annual report with the Auditor of State.

The County's Fiscal Department assumes responsibility for both the accuracy of the data and the completeness and fairness of presentation, including all disclosures contained within the 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, 2022, 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, 2022 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 Cleveland Metroparks Lakefront Reservation, many power and sailboat marinas and fishing piers and offshore reefs. The Greater Cleveland Aquarium located on the west bank of the Cuyahoga River consists of approximately 70,000 square feet of exhibition space and features exhibits representing both local and exotic species of fish. The City's North Coast Harbor is the site of the William G. Mather Museum, the Rock and Roll Hall of Fame and Museum, the Great Lakes Science Center, and FirstEnergy Stadium, home of the Cleveland Browns.

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

Sports fans and other entertainment enthusiasts enjoy attending events, dining, shopping, and lodging in the Gateway District, which welcomes approximately five million visitors per year making it the most visited neighborhood in Downtown Cleveland. Gateway consists of Progressive Field, home of the Cleveland 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 1,264,817 and the estimated population for 2022 is 1,236,041.

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, the Regional Enterprise Data Sharing System (REDSS) and public utilities. 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, 24, 25, 29 and 30.

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 2022 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 2022, the second half payment of the American Rescue Plan Act

(ARPA) funding was received (\$120 million). 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 continue to 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 2022, the Downtown Core had 8,151 units in 61 market rate, multi-family apartment complexes or developments. Residential rents ranged from \$0.94 to \$3.61 per square foot per month. Since 2018, a total of 2,138 rental homes were added in the Downtown Core and 14 complexes have opened. In addition to the units that have come on-line since 2018, 12 complexes with 2,835 units are under construction, approved, or planned for the Downtown Core. 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. 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, total downtown employees supported a 79 percent occupancy rate for Class A office space with an average asking lease rate of \$24.62 per square foot per year. The vacancy rate in downtown office space continues to be a challenge due to the increasing popularity of the remote and hybrid work model that has become a standard work arrangement in the wake of the pandemic.

The County is corporate headquarters to twelve corporations with annual revenues of more than one billion dollars in 2022. 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 overall quality of life.

Regional Growth

Cuyahoga County is still in the process of economic restructuring and transitioning from its traditional manufacturing-dominated economy, to a knowledge-based economy supporting 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.

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.

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

Economic Opportunity

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

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

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

Cuyahoga County supported existing workforce development programs that promoted rehabilitation and social reintegration of the re-entry population and encourages private-sector employers to remove bright-line barriers to employment for jobseekers with criminal records. In 2022, the County's workforce development program, SkillUp, offered by the Department of Development underwent a major redesign to better serve the needs of the manufacturing, healthcare, information technology, and hospitality sectors. The redesign was completed and executed with four primary goals in mind: building alignment with government and community organizations, helping business grow and become more profitable, helping residents get onto a career path with increased skills and wages, and streamline processes. The redesign program produced increased year-over-year outcomes in new clients and trained residents. Going forward, the County will continue to identify opportunities to enhance the program to support the workforce development ecosystem.

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's strategic priorities also 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. 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 403 cases of drug exposed babies in 2022 which was a decrease from 507 in 2021. 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.

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 2022 continued to be a year with 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 received approximately \$240 million in direct aid. The funding allowed the County to maintain quality services, mitigate the continuing effects of COVID-19, and create transformative and lasting initiatives that helped launch Cuyahoga County towards a more vibrant and prosperous region where everyone thrives. With these funds, the County has planned and/or implemented several major initiatives including:
 - Brownfield remediation
 - Greater Cleveland Foodbank capital improvement project
 - 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 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, enhanced diversity in the County procurement process. The County will continue to work on ways to solve the complex challenges of structural racism.

- Cuyahoga County received Emergency Rental Assistance (ERA) funding through the U.S. Treasury to assist residents who have been adversely impacted by the COVID-19 pandemic. The funding for the program allows the County to provide homeowner and rental assistance as well as housing stability and eviction prevention assistance, and utility assistance. The funding also allows the County to fund Affordable Housing projects. Cuyahoga County distributed more than \$35 million in 2022 for homeowner/rental assistance and affordable housing programs.
- In 2021, Cuyahoga County opened the Cuyahoga County Diversion Center, the first-of-its-kind facility in Ohio operates in partnership with law enforcement to help individuals involved 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. In 2022, the County received \$1.5 million in federal earmark dollars for the microgrid project. In December, the County selected a partner to operate and run the utility.
- 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 a host of partners to provide residents with internet access and computers and laptops. The total number of households in Cuyahoga County without an internet connection in the home has continued to decrease. The County is continuing to develop more long-term, sustainable solutions to bridging the digital divide in underserved communities including major projects to partner with organizations to build out affordable, high-speed internet networks in the County's least served communities. The County entered into a \$20 million contract with a local nonprofit to provide in-home, high-speed internet access to approximately 25,000 County residents in many of the least connected 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 2022, Public Works contributed \$9.7 million to nine ongoing road projects, contributed approximately \$5 million to 23 communities as part of the County's 50/50 municipal programs, and awarded approximately \$3.2 million to 47 municipalities as part of the County Road Maintenance Reimbursement Program.
- Cuyahoga County continued its collaborative efforts in leading environmental initiatives with other government agencies and community organizations across the County. Cuyahoga County funded 27 projects throughout 20 municipalities that resulted in approximately 3,463 new trees being planted throughout the County through the Healthy Urban Tree Canopy Program. The County also participated in 83 residential solar installations through the Solar Co-Op Program.
- In 2022, 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, 2021. 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 the Financial Reporting team. We gratefully acknowledge their dedication and professionalism as well as those of the other members of the financial services staff of the County Fiscal Office. We would also like to thank the County's other elected officials and managers for their assistance in this project.

Sincerely,



Michael W. Chambers, CPA
Cuyahoga County Fiscal Officer



Leigh A. Tucker, CPA
Cuyahoga County Assistant Fiscal Officer

Cuyahoga County, Ohio

Principal Officials

December 31, 2022

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 (1)
County Prosecutor.....	Michael C. O'Malley

Court Elected Officials

Eighth District Court of Appeals .	Judge Sean C. Gallagher, Administrative
Judge Patricia Ann Blackmon	Judge Mary J. Boyle
Judge Frank D. Celebrezze	Judge Eileen A. Gallagher
Judge Eileen T. Gallagher	Judge Emanuella D. Groves
Judge Lisa B. Forbes	Judge Kathleen A. Keough
Judge Mary Eileen Kilbane	Judge Anita Laster Mays
Judge Cornelius J. O'Sullivan Jr.	Judge Michelle J. Sheehan

Court of Common Pleas.....	Judge Brendan J. Sheehan, Administrative and Presiding
Judge Richard Bell	Judge Deena R. Calabrese
Judge Kenneth R. 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 Mark R, Majer	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 Michael Shaughnessy	Judge John D. Sutula
Judge Kathleen A. Sutula	Judge Joan Synenberg
Judge Deborah M. Turner	Judge William F.B. Vodrey

(continued)

Cuyahoga County, Ohio
Principal Officials (continued)
December 31, 2022

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

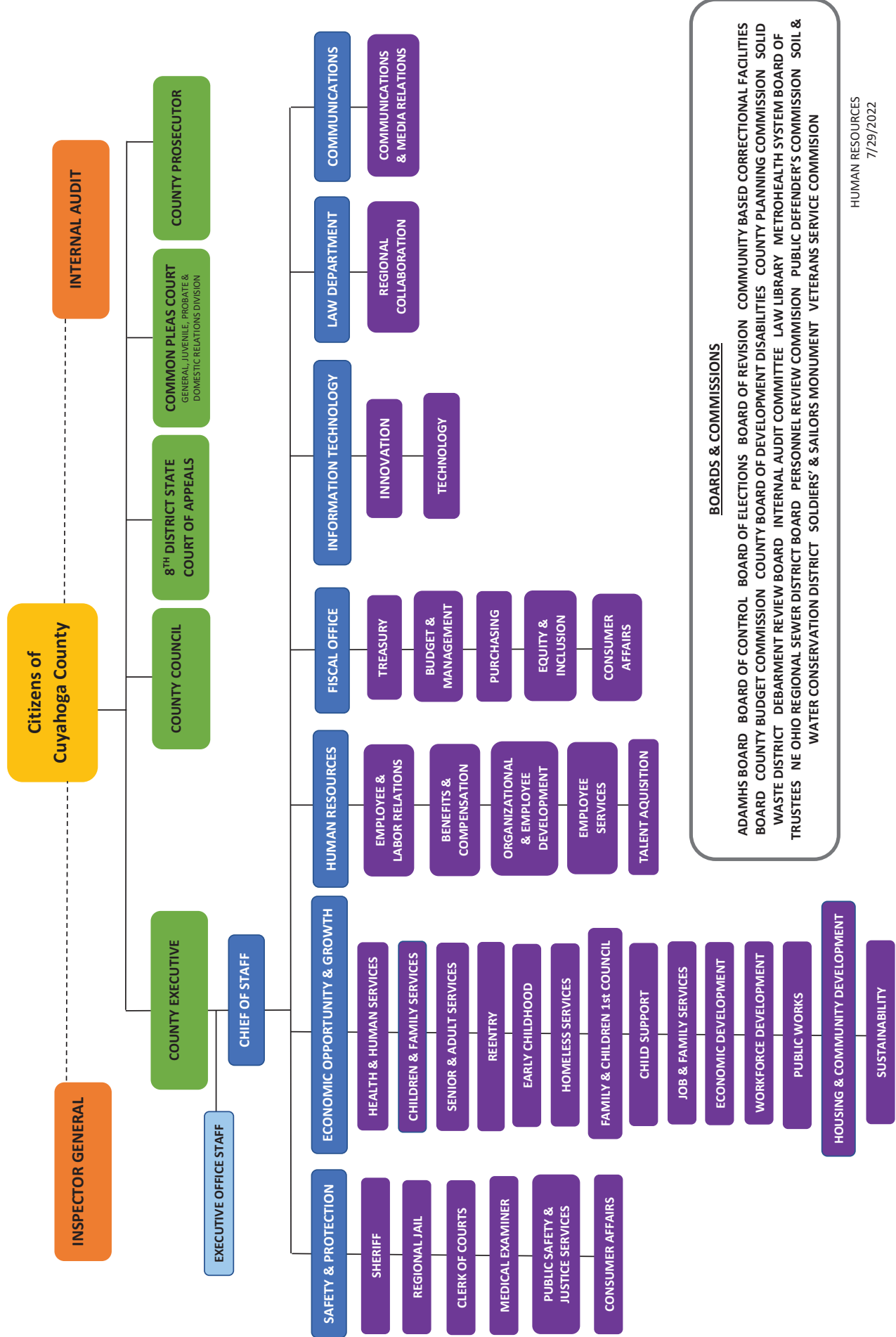
Probate Court Anthony J. Russo, Presiding Judge
Judge Laura J. Gallagher

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
Chief Economic Development Officer Paul Herdeg
Director of Internal Audit Monica Houston
Director of Law Greg Huth
Director of Health and Human Services..... David Merriman
Director of Public Works Michael W. Dever
Fiscal Officer Michael C. Chambers
Medical Examiner Dr. Thomas P. Gilson
Sheriff (Interim)..... Steven Hammett

(1) Chris Ronayne began his term beginning January 1, 2023.





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, 2021

Christopher P. Morill

Executive Director/CEO

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Financial Section

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

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 Cuyahoga County, Ohio (the "County"), as of and for the year ended December 31, 2022, 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 accompanying 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, 2022, 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, and County Board of Developmental Disabilities 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 94 percent, 97 percent, and 98 percent, respectively of the assets, net position, and revenues of the aggregate discretely presented component units as of December 31, 2022, 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 (*Government Audit Standards*). 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.

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 GAAS, 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 and schedules 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 GAAS 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 and schedules 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 June 30, 2023 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
June 30, 2023

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(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, 2022. 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 2022 are as follows:

- The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at December 31, 2022 by approximately \$1.28 billion (net position). Of the approximately \$1.28 billion of net position, governmental activities accounted for approximately \$1.14 billion of net position and business-type activities accounted for approximately \$0.14 billion of net position.
- The County's overall net position increased by \$160 million from the prior year primarily due to lower net pension liability expense
- As of the end of 2022, the County's governmental funds reported a combined ending balance of \$1.60 billion, which is an increase of approximately \$200 million over the prior year. Of the combined fund balance, \$274.5 million was considered unassigned and available for spending at the County's discretion.
- The County sold \$190 million of Sales Tax Revenue Bonds for Progressive Field Ballpark Improvements and \$30.6 million in Economic Development Revenue Bonds for renovations at the Convention Center
- 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 in settlement monies from various pharmaceutical companies. In 2021, the County received an additional \$5.9 million in settlement monies. The settlements are continuing to fund the Opioid Crisis Mitigation Plan and diversion programs
- In 2022, Cuyahoga County received \$120 million which represented the second 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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

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.

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 2022?" The Statement of Net Position and the Statement of Activities answers this question. These statements include all non-fiduciary *assets and deferred outflows of resources* and *liabilities and deferred inflows of resources* using the *accrual basis of accounting* similar to the accounting used by most private-sector companies. This basis of accounting takes into account all of the current year's revenues and expenses regardless of when cash is received or paid.

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

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

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

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

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 2022 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 loan payable due to the County. During 2022, the County paid \$36,000,000 in financed purchase

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

payment and \$5,400,000 as required by various 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.

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 and County Board of Developmental Disabilities 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.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

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.

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 2022 compared to 2021:

(Table 1)
Net Position
(in thousands)

	Governmental Activities		Business-Type Activities		Total	
	2022	Restated 2021	2022	Restated 2021	2022	Restated 2021
Assets						
Current and Other Assets	\$2,336,076	\$2,153,447	\$81,252	\$80,777	\$2,417,328	\$2,234,224
Noncurrent Assets:						
Net Pension Asset	10,631	8,099	221	169	10,852	8,268
Net OPEB Asset	85,339	48,177	1,770	995	87,109	49,172
Capital Assets, Net	1,169,353	1,199,115	100,070	102,609	1,269,423	1,301,724
<i>Total Assets</i>	<u>3,601,399</u>	<u>3,408,838</u>	<u>183,313</u>	<u>184,550</u>	<u>3,784,712</u>	<u>3,593,388</u>
Deferred Outflows of Resources						
Pension	111,192	59,088	2,302	1,212	113,494	60,300
OPEB	1,013	23,993	21	499	1,034	24,492
Asset Retirement Obligation	13	17	11	13	24	30
Deferred Amount on Refunding	3,427	4,012	0	0	3,427	4,012
<i>Total Deferred Outflows of Resources</i>	<u>115,645</u>	<u>87,110</u>	<u>2,334</u>	<u>1,724</u>	<u>117,979</u>	<u>88,834</u>
Liabilities						
Current Liabilities	152,400	99,598	1,633	1,085	154,033	100,683
Long-term Liabilities						
Due within one Year	125,637	105,315	1,077	1,157	126,714	106,472
Due in More than one Year						
Net Pension Liability	243,061	405,355	4,994	8,394	248,055	413,749
Other Amounts	1,247,423	1,136,673	14,200	15,124	1,261,623	1,151,797
<i>Total Liabilities</i>	<u>1,768,521</u>	<u>1,746,941</u>	<u>21,904</u>	<u>25,760</u>	<u>1,790,425</u>	<u>1,772,701</u>
Deferred Inflows of Resources						
Pension	300,743	196,082	6,222	3,999	306,965	200,081
OPEB	91,620	156,219	1,900	3,243	93,520	159,462
Property Taxes	409,391	405,506	0	0	409,391	405,506
Leases	1,358	1,401	12,485	13,260	13,843	14,661
Deferred Gain on Refunding	9,122	10,165	0	0	9,122	10,165
<i>Total Deferred Inflows of Resources</i>	<u>812,234</u>	<u>769,373</u>	<u>20,607</u>	<u>20,502</u>	<u>832,841</u>	<u>789,875</u>
Net Position						
Net Investment in Capital Assets	519,338	502,987	85,227	86,993	604,565	589,980
Restricted	876,049	830,118	204	560	876,253	830,678
Unrestricted (Deficit)	(259,098)	(353,471)	57,705	52,459	(201,393)	(301,012)
<i>Total Net Position</i>	<u>\$1,136,289</u>	<u>\$979,634</u>	<u>\$143,136</u>	<u>\$140,012</u>	<u>\$1,279,425</u>	<u>\$1,119,646</u>

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

For 2022, the County adopted Governmental Accounting Standards Board (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 and outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

The net pension liability (NPL) is one of the larger liabilities reported by the County at December 31, 2022. GASB notes that pension and OPEB obligations, whether funded or unfunded, are part of the "employment exchange" – that is, the employee is trading his or her labor in exchange for wages, benefits, and the promise of a future pension and other postemployment benefits. GASB noted that the unfunded portion of this promise is a present obligation of the government, part of a bargained-for benefit to the employee, and should 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. Capital assets decreased in governmental activities as a result of depreciation outpacing current year additions. Current liabilities in both governmental and business-type activities increased from prior year primarily due to higher accounts payable and accrued wages 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 2022 and 2021:

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

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

	Governmental Activities		Business-Type Activities		Total	
	Restated		Restated		Restated	
	2022	2021	2022	2021	2022	2021
Program Revenues						
Charges for Services and						
Operating Assessments	\$163,268	\$160,404	\$33,184	\$34,253	\$196,452	\$194,657
Operating Grants, Contributions						
and Interest	490,098	633,741	106	295	490,204	634,036
Capital Grants and Contributions	22,163	19,056	0	4,842	22,163	23,898
<i>Total Program Revenues</i>	<u>675,529</u>	<u>813,201</u>	<u>33,290</u>	<u>39,390</u>	<u>708,819</u>	<u>852,591</u>
General Revenues						
Property Taxes	386,290	422,627	0	0	386,290	422,627
Sales Taxes	326,463	311,336	1,564	1,504	328,027	312,840
Hotel/Lodging Taxes	44,783	33,112	0	0	44,783	33,112
Excise Tax	20,681	24,377	0	0	20,681	24,377
Payments in Lieu of Taxes	3,192	2,236	0	0	3,192	2,236
Grants and Entitlements	72,934	67,806	0	0	72,934	67,806
Gain on Sale of Capital Assets	25	109	0	0	25	109
Investment Earning/Interest	(30,128)	(5,012)	339	0	(29,789)	(5,012)
Other	15,194	52,317	45	120	15,239	52,437
<i>Total General Revenues</i>	<u>839,434</u>	<u>908,908</u>	<u>1,948</u>	<u>1,624</u>	<u>841,382</u>	<u>910,532</u>
<i>Total Revenues</i>	<u>1,514,963</u>	<u>1,722,109</u>	<u>35,238</u>	<u>41,014</u>	<u>1,550,201</u>	<u>1,763,123</u>
Program Expenses						
General Government:						
Legislative and Executive						
Primary Government	242,444	136,553	0	0	242,444	136,553
External Portion	4,258	2,818	0	0	4,258	2,818
Judicial	346,147	240,756	0	0	346,147	240,756
Public Works	68,384	46,647	0	0	68,384	46,647
Health and Safety						
Primary Government	145,846	128,255	0	0	145,846	128,255
Intergovernmental	1,176	4,268	0	0	1,176	4,268
Social Services	420,343	356,387	0	0	420,343	356,387
Community Development	85,955	100,109	0	0	85,955	100,109
Interest and Fiscal Charges	46,038	42,030	0	0	46,038	42,030
Sanitary Engineer	0	0	22,181	16,921	22,181	16,921
County Airport	0	0	3,547	4,114	3,547	4,114
County Parking Garage	0	0	3,424	3,386	3,424	3,386
Information Systems	0	0	679	584	679	584
<i>Total Program Expenses</i>	<u>1,360,591</u>	<u>1,057,823</u>	<u>29,831</u>	<u>25,005</u>	<u>1,390,422</u>	<u>1,082,828</u>
<i>Increase (Decrease) in Net Position before Transfers</i>	154,372	664,286	5,407	16,009	159,779	680,295
Transfers	2,283	2,618	(2,283)	(2,618)	0	0
<i>Change in Net Position</i>	156,655	666,904	3,124	13,391	159,779	680,295
Net Position Beginning of Year - Restated	979,634	312,730	140,012	126,621	1,119,646	439,351
Net Position End of Year	<u>\$1,136,289</u>	<u>\$979,634</u>	<u>\$143,136</u>	<u>\$140,012</u>	<u>\$1,279,425</u>	<u>\$1,119,646</u>

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

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

- Received the final installment of \$120 million in federal American Rescue Plan Act funding on a cash basis to be used for programs and initiatives supporting the community during the continued recovery from the COVID-19 pandemic.
- Received \$9.7 million from Ohio Department of Development, Office of Broadband Ohio to bring highspeed internet access to residents of Cuyahoga County.
- Received \$51.2 million for Emergency Rental Assistance (ERA) funding through the United States Treasury to assist residents who have been adversely impacted by the COVID-19 pandemic.
- Sales Tax and Lodging Tax revenue both increased from 2021 as a result of the continuing recovery from the COVID-19 pandemic.

Revenues and expenses in the business-type activities held fairly constant between 2021 and 2022. An item of note is as follows:

- The Sanitary Engineer expenses increased due to additional infrastructure maintenance and repair work within the service communities.

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 2022:

- In 2022, net patient revenue decreased 3.1 percent driven by a decrease in supplemental program revenues, the Systems participation in a value-based care model that utilizes capitated payments, and a decline in the volume of various clinical services.
- Discharges decreased 6.5 percent and emergency room visits decreased 2.2 percent.
- In-person outpatient visits increased by 3.5 percent while virtual telehealth visits decreased 28.5 percent, resulting in an overall decrease in total outpatient visits of 4.5 percent.
- Patient days decreased 4.7 percent and deliveries decreased 4.2 percent from 2021 results.
- Total outpatient surgical volumes decreased 2.0 percent.

Financial Analysis of the County's Funds

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

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

Cuyahoga County, Ohio
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As of the end of the current year, the County's governmental funds reported combined ending fund balances of \$1.60 billion. Approximately \$274.5 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 a slight decrease in the net fund balance of \$10.3 million during 2022. The decrease in fund balance was primarily due to increased spending for emergency rental assistance, cost related to the completion of the central booking center, and increased spending for various social service programs.

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 an increase in fund balance as more levy money was allocated to the fund than the prior year. Intergovernmental revenue increased as a result of increased funding for various health and human services programs. Expenditures decreased slightly from prior year 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 a slight decrease in fund balance primarily due to the increased expenditures for community residential contractual services.

The Global Center for Health Innovation fund had a decrease in fund balance as the County continues to make the annual financed purchase 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 major sanitary engineer fund increased due to the decrease in the net pension liability.

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 2022, 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 \$20,603,575 less than certification primarily due to receiving less charges for services. Actual expenditures were \$27,455,241 less than appropriations due to the County's continued ability to use coronavirus relief funds.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

Capital Assets and Debt Administration

Capital Assets

Table 3 shows 2022 values compared to 2021.

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

	Governmental Activities		Business-Type Activities		Total	
	2022	Restated 2021	2022	Restated 2021	2022	2021
Land	\$88,251	\$87,135	\$6,199	\$6,199	\$94,450	\$93,334
Construction in Progress	26,550	31,119	5,764	4,643	32,314	35,762
Land Improvements	1,654	2,187	35,791	38,322	37,445	40,509
Utility Plant	0	0	27,188	28,000	27,188	28,000
Buildings, Structures and Improvements	888,299	917,975	17,596	18,741	905,895	936,716
Furniture, Fixtures and Equipment	8,490	10,249	1,103	903	9,593	11,152
Vehicles	3,209	3,244	3,670	3,017	6,879	6,261
Infrastructure	114,714	102,758	0	0	114,714	102,758
Right to Use						
Community Center	453	603	0	0	453	603
Intangible Asset - Software	27,616	31,462	0	0	27,616	31,462
Right to Use Lease - Equipment	66	130	0	0	66	130
Right to Use Lease - Buildings	10,051	12,253	2,759	2,784	12,810	15,037
Total Capital Assets	\$1,169,353	\$1,199,115	\$100,070	\$102,609	\$1,269,423	\$1,301,724

Governmental activities total capital assets decreased \$29.8 million. Buildings, Structures and Improvements decreased as a result of annual depreciation. Construction in progress was lower in 2022 due to the completion of the Justice Center Central Booking buildout project and the completion of the Highland Road Bridge rehabilitation project in Richmond Heights. Partially offsetting these decreases is an increase in Infrastructure due to the completion of various projects in 2022 while depreciation remained steady.

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

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

Long-Term Obligations

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

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

	Governmental Activities		Business Type Activities		Total	
	Restated		Restated			
	2022	2021	2022	2021	2022	2021
General Obligation Bonds	\$251,010	\$265,330	\$0	\$0	\$251,010	\$265,330
Revenue Bonds	661,439	467,071	0	0	661,439	467,071
Certificates of Participation	183,827	197,622	0	0	183,827	197,622
OWDA Loans	285	379	9,540	10,368	9,825	10,747
OPWC Loans	987	1,056	2,322	2,466	3,309	3,522
Asset Retirement Obligation	129	129	54	54	183	183
Financed Purchases	231,083	262,802	0	0	231,083	262,802
Leases	10,116	12,383	2,759	2,784	12,875	15,167
Compensated Absences	34,184	35,215	603	609	34,787	35,824
Net Pension Liability						
OPERS	239,735	402,931	4,994	8,394	244,729	411,325
STRS	3,327	2,424	0	0	3,327	2,424
Total	\$1,616,122	\$1,647,342	\$20,272	\$24,675	\$1,636,394	\$1,672,017

The County's debt decreased overall primarily as a result of the decrease in the net pension liability. The net pension liability for OPERS decreased significantly due to changes in actuarial estimates. Information related to the net pension and net OPEB liabilities can be found in Notes 18 and 19 to the basic financial statements. The County issued \$190.1 million of Sales Tax Revenue Bonds (split between \$122.6 million tax-exempt bonds and \$67.5 million taxable bonds) for Progressive Field Ballpark Improvements. The County also issued \$30.6 million in Economic Development Revenue Bonds for renovations at the Convention Center.

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.

Cuyahoga County, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2022
(Unaudited)

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-

The County's overall legal debt margin was \$751 million at December 31, 2022. 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 and to demonstrate accountability for the money the County receives. 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, 2022

	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	\$1,068,817,062	\$54,097,649	\$1,122,914,711	\$181,266,000	\$6,354,684
Cash and Cash Equivalents:					
In Segregated Accounts	16,637,731	0	16,637,731	0	0
In Segregated Capital Accounts	0	0	0	0	3,622,953
With Fiscal Agents	328,004,342	1,224,137	329,228,479	0	0
Investments	0	0	0	576,207,000	0
Materials and Supplies Inventory	0	58,603	58,603	28,807,000	0
Accrued Interest Receivable	4,827,919	0	4,827,919	0	0
Accounts Receivable	5,832,741	649,866	6,482,607	144,420,000	548,356
Other Receivable	0	0	0	123,192,000	0
Internal Balances	18,374,561	(18,374,561)	0	0	0
Intergovernmental Receivable	101,301,579	0	101,301,579	0	359,082
Leases Receivable	1,358,436	12,485,141	13,843,577	0	0
Financed Purchase Receivable from Primary Government	0	0	0	0	152,383,475
Prepaid Items	2,558,395	0	2,558,395	10,606,000	131,682
Sales Taxes Receivable	86,417,597	384,063	86,801,660	0	0
Property Taxes Receivable	461,765,437	0	461,765,437	0	0
Special Assessments Receivable	0	30,728,247	30,728,247	0	0
Loans Receivable, Net	87,796,511	0	87,796,511	0	0
Loans Receivable from Component Unit	152,383,475	0	152,383,475	0	0
Net Pension Asset	10,631,375	221,487	10,852,862	23,316,000	0
Net OPEB Asset	85,338,729	1,769,817	87,108,546	124,584,000	0
Other Assets	0	0	0	221,804,000	0
Nondepreciable Capital Assets	114,801,152	11,962,750	126,763,902	322,775,000	3,297,614
Depreciable Capital Assets, Net	1,054,551,526	88,106,620	1,142,658,146	1,024,780,000	8,030,867
<i>Total Assets</i>	<u>3,601,398,568</u>	<u>183,313,819</u>	<u>3,784,712,387</u>	<u>2,781,757,000</u>	<u>174,728,713</u>
Deferred Outflows of Resources					
Pension	111,192,424	2,302,107	113,494,531	157,086,000	0
OPEB	1,012,680	20,430	1,033,110	6,536,000	0
Asset Retirement Obligation	12,900	11,411	24,311	0	0
Deferred Amount on Refunding	3,427,160	0	3,427,160	1,414,000	0
<i>Total Deferred Outflows of Resources</i>	<u>115,645,164</u>	<u>2,333,948</u>	<u>117,979,112</u>	<u>165,036,000</u>	<u>0</u>
Liabilities					
Accounts Payable	47,692,411	273,580	47,965,991	141,269,000	1,781,229
Accrued Wages	18,258,050	343,782	18,601,832	74,617,000	0
Contracts Payable	3,759,857	467,035	4,226,892	0	359,082
Other Liabilities	0	0	0	28,103,000	0
Intergovernmental Payable	19,862,732	410,927	20,273,659	15,924,000	0
Retainage Payable	1,301,650	0	1,301,650	0	0
Accrued Interest Payable	7,831,326	0	7,831,326	21,494,000	0
Claims Payable	10,492,205	0	10,492,205	0	0
Unearned Revenue	38,191,062	43,065	38,234,127	0	1,472,567
Employee Withholdings Payable	5,009,724	94,328	5,104,052	0	0
Long-Term Liabilities:					
Due Within One Year	125,637,453	1,076,834	126,714,287	44,440,000	29,427,505
Due In More Than One Year:					
Net Pension Liability (See Note 18)	243,061,414	4,994,467	248,055,881	304,075,000	0
Other Amounts	1,247,422,901	14,200,119	1,261,623,020	1,241,547,000	124,629,284
<i>Total Liabilities</i>	<u>1,768,520,785</u>	<u>21,904,137</u>	<u>1,790,424,922</u>	<u>1,871,469,000</u>	<u>157,669,667</u>
Deferred Inflows of Resources					
Pension	300,743,143	6,222,169	306,965,312	377,142,000	0
OPEB	91,619,824	1,899,624	93,519,448	130,430,000	0
Property Taxes	409,390,928	0	409,390,928	0	0
Leases	1,358,436	12,485,141	13,843,577	68,753,000	0
Deferred Gain on Refunding	9,122,091	0	9,122,091	0	0
<i>Total Deferred Inflows of Resources</i>	<u>\$812,234,422</u>	<u>\$20,606,934</u>	<u>\$832,841,356</u>	<u>\$576,325,000</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
Statement of Net Position (continued)
December 31, 2022

	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	\$519,338,125	\$85,226,955	\$604,565,080	\$219,504,000	\$9,655,167
Restricted for:					
Capital Projects	62,777,729	0	62,777,729	0	0
Health and Human Services	69,232,404	0	69,232,404	0	0
Motor Vehicle	63,163,806	0	63,163,806	0	0
Developmental Disabilities	246,518,449	0	246,518,449	0	0
Community Development Programs	87,232,459	0	87,232,459	0	0
Children's Services	10,012,564	0	10,012,564	0	0
Alcohol and Drug Preventative Services	45,360,642	0	45,360,642	0	0
Opioid Healthcare Programs	92,924,284	0	92,924,284	0	0
Health and Safety Services	21,447,329	0	21,447,329	0	0
Convention Center Hotel Operations	9,581,003	0	9,581,003	0	0
Tax Assessment Operations	48,028,557	0	48,028,557	0	0
General Government	16,385,918	0	16,385,918	0	0
Judicial Services	53,049,335	0	53,049,335	0	0
Social Services	13,885,915	0	13,885,915	0	0
Infrastructure System Operations	863,863	0	863,863	0	0
Unclaimed Monies	21,777,811	0	21,777,811	0	0
Pension Plans	9,813,802	204,454	10,018,256	0	0
Other Purposes	3,992,957	0	3,992,957	0	0
MetroHealth System					
Expendable	0	0	0	79,198,000	0
Nonexpendable	0	0	0	23,018,000	0
Unrestricted (Deficit)	(259,098,427)	57,705,287	(201,393,140)	177,279,000	7,403,879
Total Net Position	\$1,136,288,525	\$143,136,696	\$1,279,425,221	\$498,999,000	\$17,059,046

(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, 2022

	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	\$242,443,729	\$55,632,974	\$55,865,478	\$14,250
Legislative and Executive - External Portion	4,258,649	4,258,649	0	0
Judicial	346,147,525	67,652,001	74,995,439	48,010
Public Works	68,383,861	2,254,129	36,357,917	13,592,242
Health and Safety - Primary Government	145,845,739	1,932,836	45,060,905	0
Health and Safety - Intergovernmental	1,175,883	0	0	0
Social Services	420,342,569	3,907,440	227,453,245	0
Community Development	85,954,850	27,629,824	50,364,483	8,508,950
Interest	46,037,702	0	0	0
<i>Total Governmental Activities</i>	<u>1,360,590,507</u>	<u>163,267,853</u>	<u>490,097,467</u>	<u>22,163,452</u>
Business-Type Activities:				
Sanitary Engineer	22,181,696	27,086,816	106,441	0
County Airport	3,547,239	961,549	0	0
County Parking Garage	3,423,862	4,639,250	0	0
Cuyahoga County Information Systems	678,715	496,950	0	0
<i>Total Business-Type Activities</i>	<u>29,831,512</u>	<u>33,184,565</u>	<u>106,441</u>	<u>0</u>
<i>Total - Primary Government</i>	<u>\$1,390,422,019</u>	<u>\$196,452,418</u>	<u>\$490,203,908</u>	<u>\$22,163,452</u>
Component Units				
MetroHealth System (1)	\$1,402,188,000	\$1,160,664,000	\$55,091,000	\$5,140,000
Cuyahoga County Convention Facilities Development Corporation	37,941,851	17,305,609	1,219,073	0
<i>Total - Component Units</i>	<u>\$1,440,129,851</u>	<u>\$1,177,969,609</u>	<u>\$56,310,073</u>	<u>\$5,140,000</u>
General Revenues				
Property Taxes Levied for:				
General Purposes				
General Obligation Bond Retirement				
Health and Human Services				
Children's Services				
Developmental Disabilities				
Community Development Programs				
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				
Investment Earnings/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
(\$130,931,027)	\$0	(\$130,931,027)	\$0	\$0
0	0	0	0	0
(203,452,075)	0	(203,452,075)	0	0
(16,179,573)	0	(16,179,573)	0	0
(98,851,998)	0	(98,851,998)	0	0
(1,175,883)	0	(1,175,883)	0	0
(188,981,884)	0	(188,981,884)	0	0
548,407	0	548,407	0	0
(46,037,702)	0	(46,037,702)	0	0
<u>(685,061,735)</u>	<u>0</u>	<u>(685,061,735)</u>	<u>0</u>	<u>0</u>
0	5,011,561	5,011,561	0	0
0	(2,585,690)	(2,585,690)	0	0
0	1,215,388	1,215,388	0	0
0	(181,765)	(181,765)	0	0
<u>0</u>	<u>3,459,494</u>	<u>3,459,494</u>	<u>0</u>	<u>0</u>
<u>(685,061,735)</u>	<u>3,459,494</u>	<u>(681,602,241)</u>	<u>0</u>	<u>0</u>
0	0	0	(181,293,000)	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(19,417,169)</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>(181,293,000)</u>	<u>(19,417,169)</u>
30,136,188	0	30,136,188	0	0
13,219,608	0	13,219,608	0	0
209,568,550	0	209,568,550	0	0
39,629,850	0	39,629,850	0	0
93,614,809	0	93,614,809	0	0
121,410	0	121,410	0	0
317,864,151	0	317,864,151	0	0
8,598,847	0	8,598,847	0	0
0	1,564,019	1,564,019	0	0
44,783,337	0	44,783,337	0	0
20,681,061	0	20,681,061	0	0
3,191,446	0	3,191,446	0	0
72,934,043	0	72,934,043	0	0
25,044	0	25,044	0	0
(30,128,093)	339,427	(29,788,666)	(56,703,000)	8,169,198
15,193,654	44,902	15,238,556	416,558,000	5,423,767
839,433,905	1,948,348	841,382,253	359,855,000	13,592,965
2,282,724	(2,282,724)	0	0	0
<u>841,716,629</u>	<u>(334,376)</u>	<u>841,382,253</u>	<u>359,855,000</u>	<u>13,592,965</u>
156,654,894	3,125,118	159,780,012	178,562,000	(5,824,204)
979,633,631	140,011,578	1,119,645,209	320,437,000	22,883,250
<u>\$1,136,288,525</u>	<u>\$143,136,696</u>	<u>\$1,279,425,221</u>	<u>\$498,999,000</u>	<u>\$17,059,046</u>

Cuyahoga County, Ohio

Balance Sheet

Governmental Funds

December 31, 2022

	General	Human Services	County Board of Developmental Disabilities
Assets			
Equity in Pooled Cash and Cash Equivalents	\$281,036,714	\$23,407,961	\$216,524,392
Cash and Cash Equivalents			
In Segregated Accounts	9,398,758	1,454	991,583
Accrued Interest Receivable	3,898,611	0	0
Accounts Receivable	2,487,271	148,441	0
Interfund Receivable	19,586,462	0	0
Intergovernmental Receivable	29,111,625	15,043,456	24,905,806
Sales Taxes Receivable	83,606,306	0	0
Property Taxes Receivable	38,212,767	133,597,590	112,178,565
Lease Receivable	0	0	0
Loans Receivable, Net	0	0	0
Restricted Assets:			
Equity in Pooled Cash and Cash Equivalents	21,777,811	0	0
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0
<i>Total Assets</i>	<u>\$489,116,325</u>	<u>\$172,198,902</u>	<u>\$354,600,346</u>
Liabilities			
Accounts Payable	\$13,681,732	\$7,020,331	\$1,406,714
Accrued Wages	9,664,575	3,829,717	1,519,173
Contracts Payable	0	0	0
Retainage Payable	0	0	0
Intergovernmental Payable	4,420,411	3,432,603	1,006,424
Interfund Payable	1,333,459	253,069	797,473
Employee Withholdings Payable	2,651,809	1,050,815	416,837
Unearned Revenue	7,400	0	0
<i>Total Liabilities</i>	<u>31,759,386</u>	<u>15,586,535</u>	<u>5,146,621</u>
Deferred Inflows of Resources			
Property Taxes	34,229,219	118,444,506	99,458,664
Unavailable Revenue	52,208,746	28,414,108	35,843,165
Lease	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>86,437,965</u>	<u>146,858,614</u>	<u>135,301,829</u>
Fund Balances			
Nonspendable	38,527,811	0	0
Restricted	0	9,753,753	214,151,896
Committed	1,422,892	0	0
Assigned	56,458,078	0	0
Unassigned (Deficit)	274,510,193	0	0
<i>Total Fund Balances</i>	<u>370,918,974</u>	<u>9,753,753</u>	<u>214,151,896</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$489,116,325</u>	<u>\$172,198,902</u>	<u>\$354,600,346</u>

See accompanying notes to the basic financial statements

Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$0	\$488,577,364	\$1,009,546,431
0	6,245,936	16,637,731
0	929,308	4,827,919
0	3,189,344	5,825,056
0	328,918	19,915,380
0	29,686,577	98,747,464
0	2,811,291	86,417,597
0	177,776,515	461,765,437
0	1,358,436	1,358,436
152,383,475	87,796,511	240,179,986
0	0	21,777,811
0	328,004,342	328,004,342
<u>\$152,383,475</u>	<u>\$1,126,704,542</u>	<u>\$2,295,003,590</u>
\$0	\$22,929,062	\$45,037,839
0	2,109,814	17,123,279
0	3,641,359	3,641,359
0	1,301,650	1,301,650
0	7,109,019	15,968,457
0	1,102,680	3,486,681
0	578,898	4,698,359
0	38,183,662	38,191,062
0	76,956,144	129,448,686
0	157,258,539	409,390,928
0	36,739,794	153,205,813
0	1,358,436	1,358,436
0	195,356,769	563,955,177
0	0	38,527,811
152,383,475	854,393,211	1,230,682,335
0	0	1,422,892
0	0	56,458,078
0	(1,582)	274,508,611
<u>152,383,475</u>	<u>854,391,629</u>	<u>1,601,599,727</u>
<u>\$152,383,475</u>	<u>\$1,126,704,542</u>	<u>\$2,295,003,590</u>

Cuyahoga County, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Position of Governmental Activities
 December 31, 2022*

Total Governmental Fund Balances	\$1,601,599,727
 <i>Amounts reported for governmental activities in the statement of net position are different because:</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	1,169,352,678
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	52,374,509
Sales Taxes	32,264,768
Hotel/Lodging Taxes	1,972,273
Intergovernmental	66,594,263
Total	153,205,813
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	1,332,900
Internal Balances	992,687
Capital Assets	(433,967)
Leases Payable	65,485
Net Pension Asset	(553,717)
Deferred Outflows - Pension	(5,755,265)
Net Pension Liability	12,486,171
Deferred Inflows - Pension	15,555,418
Deferred Outflows - OPEB	(51,077)
Net OPEB Asset	(4,424,542)
Deferred Inflows - OPEB	4,749,059
Compensated Absences	1,990,039
Total	25,953,191
In the statement of activities, interest is accrued on outstanding bonds and notes, whereas in governmental funds, an interest expenditure is reported when due.	(7,831,326)
Deferred outflows of resources represent deferred charges on refundings, which are not reported in the governmental funds.	3,427,160
Deferred inflows of resources represent deferred gains on refundings, which are not reported in the governmental funds.	(9,122,091)
The net pension asset, net OPEB asset and net pension 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	10,631,375
Net OPEB Asset	85,338,729
Deferred Outflows - Pension	111,192,424
Deferred Outflows - OPEB	1,012,680
Deferred Inflows - Pension	(300,743,143)
Deferred Inflows - OPEB	(91,619,824)
Net Pension Liability	(243,061,414)
Total	(427,249,173)
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:	
Unvoted General Obligation Bonds	(251,010,600)
Certificates of Participation	(183,827,155)
Revenue Bonds	(661,438,822)
Loans Payable	(1,272,043)
Financed Purchases Payable	(231,083,108)
Leases Payable	(10,115,961)
Compensated Absences	(34,183,665)
Deferred Outflow Asset Retirement	12,900
Asset Retirement Obligation	(129,000)
Total	(1,373,047,454)
<i>Net Position of Governmental Activities</i>	\$1,136,288,525

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, 2022

	General	Human Services	County Board of Developmental Disabilities
Revenues			
Property Taxes	\$29,773,317	\$117,671,644	\$93,858,817
Sales Tax	315,390,379	0	0
Hotel/Lodging Taxes	10,502,599	0	0
Excise Tax	0	0	0
Payments in Lieu of Taxes	19	0	84
Charges for Services	75,154,840	114,140	2,497,093
Licenses and Permits	106,467	0	0
Fines and Forfeitures	10,193,355	2,093	0
Intergovernmental	191,375,752	127,776,518	33,173,209
Investment Earnings/Interest	(29,840,271)	0	0
Lease	0	0	0
Rentals and Royalties	0	0	0
Contributions and Donations	0	92,151	89,930
Other	5,987,686	820,742	495,334
<i>Total Revenues</i>	<u>608,644,143</u>	<u>246,477,288</u>	<u>130,114,467</u>
Expenditures			
Current:			
General Government:			
Legislative and Executive	150,392,539	0	0
Judicial	355,427,282	0	0
Public Works	0	0	0
Health and Safety	465,239	0	0
Social Services	6,430,060	230,381,700	131,805,560
Community Development	23,535,685	0	0
Capital Outlay	0	0	0
Intergovernmental	0	0	0
Debt Service:			
Principal Retirement	2,784,193	3,191,104	0
Interest	3,239,507	75,196	0
Issuance Costs	0	0	0
<i>Total Expenditures</i>	<u>542,274,505</u>	<u>233,648,000</u>	<u>131,805,560</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>66,369,638</u>	<u>12,829,288</u>	<u>(1,691,093)</u>
Other Financing Sources (Uses)			
Sale of Capital Assets	0	0	20,906
Revenue Bonds Issued	0	0	0
Premium on Bonds Issued	0	0	0
Inception of Lease Payable	0	0	0
Transfers In	6,984,924	45,000	0
Transfers Out	(83,675,420)	(5,441,451)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(76,690,496)</u>	<u>(5,396,451)</u>	<u>20,906</u>
<i>Net Change in Fund Balances</i>	<u>(10,320,858)</u>	<u>7,432,837</u>	<u>(1,670,187)</u>
<i>Fund Balances Beginning of Year - Restated (See Note 3)</i>	<u>381,239,832</u>	<u>2,320,916</u>	<u>215,822,083</u>
<i>Fund Balances End of Year</i>	<u>\$370,918,974</u>	<u>\$9,753,753</u>	<u>\$214,151,896</u>

See accompanying notes to the basic financial statements

Global Center for Health Innovation	Other Governmental Funds	Total Governmental Funds
\$0	\$145,359,097	\$386,662,875
0	8,862,689	324,253,068
0	34,552,120	45,054,719
0	20,681,061	20,681,061
0	3,338,652	3,338,755
0	55,350,123	133,116,196
0	1,536,294	1,642,761
0	4,517,762	14,713,210
0	266,402,128	618,727,607
8,162,932	(287,822)	(21,965,161)
0	42,280	42,280
0	9,494,757	9,494,757
0	27,369,725	27,551,806
0	5,062,406	12,366,168
<u>8,162,932</u>	<u>582,281,272</u>	<u>1,575,680,102</u>
0	98,565,328	248,957,867
0	83,151,685	438,578,967
0	56,402,978	56,402,978
0	149,456,631	149,921,870
0	111,076,768	479,694,088
0	52,163,941	75,699,626
0	9,211,780	9,211,780
0	1,175,883	1,175,883
27,837,068	71,582,863	105,395,228
8,162,932	38,597,037	50,074,672
0	1,471,123	1,471,123
<u>36,000,000</u>	<u>672,856,017</u>	<u>1,616,584,082</u>
<u>(27,837,068)</u>	<u>(90,574,745)</u>	<u>(40,903,980)</u>
0	3,283	24,189
0	220,690,000	220,690,000
0	22,918,460	22,918,460
0	725,977	725,977
0	132,969,415	139,999,339
0	(52,799,744)	(141,916,615)
<u>0</u>	<u>324,507,391</u>	<u>242,441,350</u>
(27,837,068)	233,932,646	201,537,370
<u>180,220,543</u>	<u>620,458,983</u>	<u>1,400,062,357</u>
<u>\$152,383,475</u>	<u>\$854,391,629</u>	<u>\$1,601,599,727</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, 2022*

Net Change in Fund Balances - Total Governmental Funds	\$201,537,370
<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	25,190,357
Capital Contribution	346,018
Depreciation/Amortization	(54,978,491)
Total	(29,442,116)
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.	
	(320,230)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenue in the funds:	
Delinquent Property Taxes	(372,460)
Sales Taxes	2,209,930
Hotel/Lodging Taxes	(271,382)
Intergovernmental	(69,593,401)
Payments in Lieu of Taxes	(147,309)
Total	(68,174,622)
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.	
	105,460,075
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	(3,191,686)
Amortization of Premium	6,802,647
Amortization of Discount	(31,833)
Deferred Charge on Refunding Amortization	(584,454)
Deferred Gain on Refunding Amortization	1,043,335
Total	4,038,009
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.	
	1,031,271
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/OPEB asset/liability:	
Pension	63,216,441
OPEB	4,515,895
Total	67,732,336
Except for amounts reported as deferred inflows/outflows, changes in net pension/OPEB asset/liability are reported as pension/OPEB expense in the statement of activities:	
Pension	49,052,352
OPEB	74,263,762
Total	123,316,114
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	5,136,559
Change in Internal Balance	(115,047)
Principal Retirement	(64,847)
Change in Capital Assets	75,876
Contractually Required Contribution - Pension	(3,285,501)
Contractually Required Contribution - OPEB	(4,072,619)
Change in Net Pension Liability	(2,512,903)
Change in Net OPEB Asset	(24,356)
Change in Compensated Absences	678,262
Total	(4,184,576)
Amortization of deferred outflows related to the asset retirement obligation is reported as an expense in the statement of activities.	
	(4,300)
Other financing sources in the governmental funds increase long-term liabilities in the statement of net position:	
Revenue Bonds Issued	(220,690,000)
Premium on Bonds Issued	(22,918,460)
Inception of Lease	(725,977)
Total	(244,334,437)
<i>Change in Net Position of Governmental Activities</i>	\$156,654,894
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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$34,443,587	\$36,058,960	\$31,101,200	(\$4,957,760)
Sales Tax	204,728,973	307,167,380	311,762,075	4,594,695
Hotel/Lodging Taxes	456,860	10,425,286	10,435,539	10,253
Payments in Lieu of Taxes	12	19	19	0
Charges for Services	68,449,146	103,754,592	79,177,024	(24,577,568)
Licenses and Permits	68,700	103,075	104,617	1,542
Fines and Forfeitures	5,416,113	8,126,125	8,247,678	121,553
Intergovernmental	43,418,628	74,071,200	75,045,636	974,436
Investment Earnings/Interest	5,636,805	8,457,243	8,583,749	126,506
Other	1,822,065	2,896,518	5,999,286	3,102,768
<i>Total Revenues</i>	<u>364,440,889</u>	<u>551,060,398</u>	<u>530,456,823</u>	<u>(20,603,575)</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	93,277,794	192,018,246	169,965,875	22,052,371
Judicial	333,602,087	354,450,791	353,567,183	883,608
Health and Safety	483,686	612,869	473,612	139,257
Social Services	7,478,423	8,166,737	6,415,882	1,750,855
Community Development	24,915,871	27,042,237	24,413,087	2,629,150
Debt Service:				
Principal Retirement	1,402,117	1,402,117	1,402,117	0
Interest	56,738	56,738	56,738	0
<i>Total Expenditures</i>	<u>461,216,716</u>	<u>583,749,735</u>	<u>556,294,494</u>	<u>27,455,241</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(96,775,827)</u>	<u>(32,689,337)</u>	<u>(25,837,671)</u>	<u>6,851,666</u>
Other Financing Sources (Uses)				
Transfers In	148,249,006	222,427,036	225,754,161	3,327,125
Transfers Out	(76,696,605)	(80,496,605)	(82,091,626)	(1,595,021)
<i>Total Other Financing Sources (Uses)</i>	<u>71,552,401</u>	<u>141,930,431</u>	<u>143,662,535</u>	<u>1,732,104</u>
<i>Net Change in Fund Balance</i>	(25,223,426)	109,241,094	117,824,864	8,583,770
Fund Balance Beginning of Year	208,734,560	208,734,560	208,734,560	0
Prior Year Encumbrances Appropriated	12,451,684	12,451,684	12,451,684	0
<i>Fund Balance End of Year</i>	<u>\$195,962,818</u>	<u>\$330,427,338</u>	<u>\$339,011,108</u>	<u>\$8,583,770</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$70,156,205	\$121,763,382	\$121,763,382	\$0
Charges for Services	66,108	114,777	114,777	0
Fines and Forfeitures	1,206	2,093	2,093	0
Intergovernmental	73,952,171	128,393,837	128,393,837	0
Contributions and Donations	53,076	92,151	92,151	0
Other	515,917	895,741	895,741	0
<i>Total Revenues</i>	<u>144,744,683</u>	<u>251,261,981</u>	<u>251,261,981</u>	<u>0</u>
Expenditures				
Current:				
Social Services	291,039,071	259,309,011	236,004,056	23,304,955
Debt Service:				
Principal Retirement	691,267	691,267	691,267	0
Interest	33,863	33,863	33,863	0
<i>Total Expenditures</i>	<u>291,764,201</u>	<u>260,034,141</u>	<u>236,729,186</u>	<u>23,304,955</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(147,019,518)</u>	<u>(8,772,160)</u>	<u>14,532,795</u>	<u>23,304,955</u>
Other Financing Sources (Uses)				
Transfers In	0	45,000	45,000	0
Transfers Out	(4,041,849)	(2,443,970)	(5,441,451)	(2,997,481)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,041,849)</u>	<u>(2,398,970)</u>	<u>(5,396,451)</u>	<u>(2,997,481)</u>
<i>Net Change in Fund Balance</i>	(151,061,367)	(11,171,130)	9,136,344	20,307,474
Fund Deficit Beginning of Year	(31,584,209)	(31,584,209)	(31,584,209)	0
Prior Year Encumbrances Appropriated	29,515,983	29,515,983	29,515,983	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$153,129,593)</u>	<u>(\$13,239,356)</u>	<u>\$7,068,118</u>	<u>\$20,307,474</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$109,523,753	\$98,792,911	\$98,792,911	\$0
Payments in Lieu of Taxes	112	84	84	0
Charges for Services	3,674,730	2,760,711	2,760,711	0
Intergovernmental	42,980,932	32,290,244	32,290,244	0
Contributions and Donations	119,704	89,930	89,930	0
Other	780,742	593,012	593,012	0
<i>Total Revenues</i>	157,079,973	134,526,892	134,526,892	0
Expenditures				
Current:				
Social Services	156,441,642	132,298,828	144,032,971	(11,734,143)
<i>Excess of Revenues Over (Under) Expenditures</i>	638,331	2,228,064	(9,506,079)	(11,734,143)
Other Financing Sources (Uses)				
Sale of Capital Assets	36,433	20,906	20,906	0
<i>Net Change in Fund Balance</i>	674,764	2,248,970	(9,485,173)	(11,734,143)
Fund Balance Beginning of Year	199,776,297	199,776,297	199,776,297	0
Prior Year Encumbrances Appropriated	4,720,743	4,720,743	4,720,743	0
<i>Fund Balance End of Year</i>	<u>\$205,171,804</u>	<u>\$206,746,010</u>	<u>\$195,011,867</u>	<u>(\$11,734,143)</u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fund Net Position
Proprietary Funds
December 31, 2022

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$43,873,931	\$10,223,718	\$54,097,649	\$37,492,820
Cash and Cash Equivalents				
with Fiscal Agents	0	1,224,137	1,224,137	0
Materials and Supplies Inventory	0	58,603	58,603	0
Intergovernmental Receivable	0	0	0	2,554,115
Accounts Receivable	307,007	342,859	649,866	7,685
Sales Taxes Receivable	0	384,063	384,063	0
Special Assessments Receivable	30,728,247	0	30,728,247	0
Leases Receivable	0	12,485,141	12,485,141	0
Prepaid Items	0	0	0	2,558,395
Interfund Receivable	5,855	389,643	395,498	3,007,943
<i>Total Current Assets</i>	<u>74,915,040</u>	<u>25,108,164</u>	<u>100,023,204</u>	<u>45,620,958</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Net Pension Asset	221,487	0	221,487	553,717
Net OPEB Asset	1,769,817	0	1,769,817	4,424,542
Capital Assets:				
Nondepreciable Capital Assets	30,532	11,932,218	11,962,750	0
Depreciable Capital Assets, Net	31,805,461	56,301,159	88,106,620	433,967
<i>Total Noncurrent Assets</i>	<u>33,827,297</u>	<u>68,233,377</u>	<u>102,060,674</u>	<u>5,412,226</u>
<i>Total Assets</i>	<u>108,742,337</u>	<u>93,341,541</u>	<u>202,083,878</u>	<u>51,033,184</u>
Deferred Outflows of Resources				
Pension	2,302,107	0	2,302,107	5,755,265
OPEB	20,430	0	20,430	51,077
Asset Retirement Obligation	0	11,411	11,411	0
<i>Total Deferred Outflows of Resources</i>	<u>2,322,537</u>	<u>11,411</u>	<u>2,333,948</u>	<u>5,806,342</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	258,685	14,895	273,580	2,654,572
Accrued Wages	316,159	27,623	343,782	1,134,771
Contracts Payable	245,129	221,906	467,035	118,498
Intergovernmental Payable	261,916	149,011	410,927	3,894,275
Interfund Payable	107,060	17,670,312	17,777,372	2,054,768
Employee Withholdings Payable	86,749	7,579	94,328	311,365
Unearned Revenue	43,065	0	43,065	0
Compensated Absences Payable	26,482	1,894	28,376	118,684
Leases Payable	0	25,480	25,480	65,485
OWDA Loans Payable	878,755	0	878,755	0
OPWC Loans Payable	144,223	0	144,223	0
Claims Payable	0	0	0	10,492,205
<i>Total Current Liabilities</i>	<u>\$2,368,223</u>	<u>\$18,118,700</u>	<u>\$20,486,923</u>	<u>\$20,844,623</u>

(continued)

Cuyahoga County, Ohio
Statement of Fund Net Position (continued)
Proprietary Funds
December 31, 2022

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	\$500,891	\$73,552	\$574,443	\$1,871,355
Asset Retirement Obligation Payable	0	53,625	53,625	0
Leases Payable	0	2,733,842	2,733,842	0
OWDA Loans Payable	8,660,811	0	8,660,811	0
OPWC Loans Payable	2,177,398	0	2,177,398	0
Net Pension Liability	4,994,467	0	4,994,467	12,486,171
<i>Total Long-Term Liabilities</i>	<u>16,333,567</u>	<u>2,861,019</u>	<u>19,194,586</u>	<u>14,357,526</u>
<i>Total Liabilities</i>	<u>18,701,790</u>	<u>20,979,719</u>	<u>39,681,509</u>	<u>35,202,149</u>
Deferred Inflows of Resources				
Pension	6,222,169	0	6,222,169	15,555,418
OPEB	1,899,624	0	1,899,624	4,749,059
Leases	0	12,485,141	12,485,141	0
<i>Total Deferred Inflows of Resources</i>	<u>8,121,793</u>	<u>12,485,141</u>	<u>20,606,934</u>	<u>20,304,477</u>
Net Position				
Net Investment in Capital Assets	19,974,806	65,252,149	85,226,955	368,482
Restricted for Pension Plans	204,454	0	204,454	511,134
Unrestricted (Deficit)	64,062,031	(5,364,057)	58,697,974	453,284
<i>Total Net Position</i>	<u>\$84,241,291</u>	<u>\$59,888,092</u>	144,129,383	<u>\$1,332,900</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>(992,687)</u>	
Net position of business-type activities			<u>\$143,136,696</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, 2022*

	Enterprise Funds			Internal Service
	Sanitary Engineer	All Other Enterprise Funds	Total	
Operating Revenues				
Charges for Services	\$27,086,816	\$5,233,167	\$32,319,983	\$165,544,204
Lease Revenue	0	864,582	864,582	0
Other	40,714	4,188	44,902	2,827,486
<i>Total Operating Revenues</i>	<u>27,127,530</u>	<u>6,101,937</u>	<u>33,229,467</u>	<u>168,371,690</u>
Operating Expenses				
Personal Services	7,992,780	1,036,726	9,029,506	28,313,512
Materials and Supplies	3,662,402	88,403	3,750,805	3,327,317
Contractual Services	3,657,983	886,926	4,544,909	26,454,340
Claims	0	0	0	102,631,867
Depreciation/Amortization	1,766,928	3,761,635	5,528,563	147,407
Other	4,872,314	1,224,710	6,097,024	6,560,505
<i>Total Operating Expenses</i>	<u>21,952,407</u>	<u>6,998,400</u>	<u>28,950,807</u>	<u>167,434,948</u>
<i>Operating Income (Loss)</i>	<u>5,175,123</u>	<u>(896,463)</u>	<u>4,278,660</u>	<u>936,742</u>
Non-Operating Revenues (Expenses)				
Sales Taxes	0	1,564,019	1,564,019	0
Intergovernmental	106,441	0	106,441	0
Investment Earnings/Interest	0	339,427	339,427	0
Gain on Sale of Capital Assets	0	0	0	856
Interest	(286,790)	(708,962)	(995,752)	(1,039)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>(180,349)</u>	<u>1,194,484</u>	<u>1,014,135</u>	<u>(183)</u>
<i>Income (Loss) before Transfers</i>	4,994,774	298,021	5,292,795	936,559
Transfers In	0	312,965	312,965	4,200,000
Transfers Out	(832,607)	(1,763,082)	(2,595,689)	0
<i>Change in Net Position</i>	4,162,167	(1,152,096)	3,010,071	5,136,559
<i>Net Position Beginning of Year</i>	<u>80,079,124</u>	<u>61,040,188</u>		<u>(3,803,659)</u>
<i>Net Position End of Year</i>	<u>\$84,241,291</u>	<u>\$59,888,092</u>		<u>\$1,332,900</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.

115,047

Change in net position of business-type activities

\$3,125,118

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2022

	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	\$27,898,345	\$5,065,452	\$32,963,797	\$0
Cash Received from Interfund Transactions	0	0	0	159,523,138
Cash Received from Transactions For Outside Organizations	0	0	0	4,523,018
Other Cash Receipts	40,714	4,188	44,902	2,823,782
Cash Payments to Employees for Services	(9,892,400)	(838,898)	(10,731,298)	(37,356,242)
Cash Payments for Goods and Services	(5,650,912)	(991,233)	(6,642,145)	(29,254,453)
Cash Payments for Claims	0	0	0	(105,090,359)
Cash Payments for Interfund Services Provided	(3,166,118)	(1,210,853)	(4,376,971)	0
Other Cash Payments	(5,114,048)	(665,443)	(5,779,491)	(5,587,579)
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>4,115,581</u>	<u>1,363,213</u>	<u>5,478,794</u>	<u>(10,418,695)</u>
Cash Flows from Noncapital Financing Activities				
Sales Tax Received	0	1,563,275	1,563,275	0
Intergovernmental	106,441	0	106,441	0
Advances In	0	0	0	1,024,795
Advances Out	0	0	0	(1,859,591)
Transfers In	0	312,965	312,965	4,200,000
Transfers Out	(832,607)	(1,763,082)	(2,595,689)	0
<i>Net Cash Provided by (Used for) Noncapital Financing Activities</i>	<u>(726,166)</u>	<u>113,158</u>	<u>(613,008)</u>	<u>3,365,204</u>
Cash Flows from Capital and Related Financing Activities				
Proceeds from OWDA Loans	101,915	0	101,915	0
Principal Paid on OPWC Loans	(144,224)	0	(144,224)	0
Principal Received from Leases	0	864,582	864,582	0
Interest Received from Leases	0	339,427	339,427	0
Principal Paid on Leases	0	(24,801)	(24,801)	(64,847)
Interest Paid on Leases	0	(75,199)	(75,199)	(1,039)
Principal Paid on Manuscript Debt	0	(885,000)	(885,000)	0
Interest Paid on Manuscript Debt	0	(633,763)	(633,763)	0
Principal Paid on OWDA Loans	(930,578)	0	(930,578)	0
Interest Paid on OWDA Loans	(286,790)	0	(286,790)	0
Proceeds from Sale of Capital Assets	0	0	0	856
Payments for Capital Acquisitions	(1,867,810)	(899,109)	(2,766,919)	(71,531)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(3,127,487)</u>	<u>(1,313,863)</u>	<u>(4,441,350)</u>	<u>(136,561)</u>
Cash Flows from Investing Activities				
Investment Earnings/Interest	0	0	0	0
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	261,928	162,508	424,436	(7,190,052)
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>43,612,003</u>	<u>11,285,347</u>	<u>54,897,350</u>	<u>44,682,872</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$43,873,931</u>	<u>\$11,447,855</u>	<u>\$55,321,786</u>	<u>\$37,492,820</u>

(continued)

Cuyahoga County, Ohio
Statement of Cash Flows
Proprietary Funds (continued)
For the Year Ended December 31, 2022

	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)	\$5,175,123	(\$896,463)	\$4,278,660	\$936,742
Adjustments:				
Depreciation/Amortization	1,766,928	3,761,635	5,528,563	147,407
<i>(Increase) Decrease in Assets:</i>				
Materials and Supplies Inventory	0	(24,162)	(24,162)	0
Intergovernmental Receivable	0	0	0	264,369
Accounts Receivable	(294,761)	(235,786)	(530,547)	(7,685)
Special Assessments Receivable	1,091,395	0	1,091,395	0
Interfund Receivable	(5,855)	(389,643)	(395,498)	(1,692,596)
Prepaid Items	0	0	0	(540,660)
Net Pension Asset	(25,285)	0	(25,285)	(63,208)
Net OPEB Asset	25,651	0	25,651	64,130
<i>(Increase) Decrease in Deferred Outflows of Resources:</i>				
Pension	1,575,900	0	1,575,900	3,939,750
OPEB	672,006	0	672,006	1,680,013
Asset Retirement Obligation	0	1,788	1,788	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	258,685	(134,564)	124,121	643,258
Accrued Wages	28,887	4,153	33,040	122,271
Contracts Payable	(93,718)	(1,968)	(95,686)	118,498
Intergovernmental Payable	125,390	137,584	262,974	334,224
Interfund Payable	34,853	(2,847)	32,006	972,926
Employee Withholdings Payable	(13,464)	(608)	(14,072)	(41,840)
Unearned Revenue	14,895	0	14,895	0
Compensated Absences Payable	(14,621)	8,676	(5,945)	678,262
Claims Payable	0	0	0	(2,458,492)
Net Pension Liability	(286,951)	0	(286,951)	(717,371)
<i>(Increase) Decrease in Deferred Inflows of Resources:</i>				
Leases	0	(864,582)	(864,582)	0
Pension	(3,583,029)	0	(3,583,029)	(8,957,575)
OPEB	(2,336,448)	0	(2,336,448)	(5,841,118)
<i>Total Adjustments</i>	<u>(1,059,542)</u>	<u>2,259,676</u>	<u>1,200,134</u>	<u>(11,355,437)</u>
<i>Net Cash Provided by (Used for) Operating Activities</i>	<u>\$4,115,581</u>	<u>\$1,363,213</u>	<u>\$5,478,794</u>	<u>(\$10,418,695)</u>

Noncash Capital Financing Activities

During 2022, the County Airport enterprise fund's capital asset additions included \$221,906 as contracts payable.

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Statement of Fiduciary Net Position
Custodial Funds
December 31, 2022

Assets	
Equity in Pooled Cash and Cash Equivalents	\$172,344,748
Cash and Cash Equivalents in Segregated Accounts	51,816,871
Property Taxes Receivable	3,118,024,925
Intergovernmental Receivable	69,553,113
Special Assessments Receivable	<u>140,699,994</u>
<i>Total Assets</i>	<u>3,552,439,651</u>
Liabilities	
Accounts Payable	15,959,558
Intergovernmental Payable	<u>263,519,823</u>
<i>Total Liabilities</i>	<u>279,479,381</u>
Deferred Inflows of Resources	
Property Taxes	<u>2,753,511,707</u>
Net Position	
Restricted for Individuals, Organizations and Other Governments	<u><u>\$519,448,563</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, 2022

Additions	
Intergovernmental	\$143,918,707
Amounts Received as Fiscal Agent	37,201,856
Licenses, Permits and Fees for Other Governments	157,225,483
Fines and Forfeitures for Other Governments	31,454,180
Property Tax Collections for Other Governments	2,303,237,866
Excise Tax Collections for Other Governments	11,149,645
Special Assessment Collections for Other Governments	109,239,811
Sheriff Sales Collections for Others	65,719,241
Miscellaneous	<u>13,942,256</u>
<i>Total Additions</i>	<u>2,873,089,045</u>
Deductions	
Distributions of State Funds to Other Governments	142,991,046
Licenses, Permits and Fees Distributions to Other Governments	157,418,359
Fines and Forfeitures Distributions to Other Governments	31,439,961
Property Tax Distributions to Other Governments	2,324,609,151
Excise Tax Distributions to Other Governments	11,149,644
Special Assessment Distributions to Other Governments	48,610,505
Sheriff Sales Distributions to Others	70,848,224
Distributions as Fiscal Agent	36,968,045
Miscellaneous	<u>9,022,136</u>
<i>Total Deductions</i>	<u>2,833,057,071</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	40,031,974
<i>Net Position Beginning of Year</i>	<u>479,416,589</u>
<i>Net Position End of Year</i>	<u><u>\$519,448,563</u></u>

See accompanying notes to the basic financial statements

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 2022 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, 2022

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 \$27,837,068 during 2022 leaving a remaining balance of \$152,383,475 as of December 31, 2022. During 2022, the County paid \$36,000,000 in financed purchase payments and \$5,400,000 as required by various 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 24 and 25 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
Cuyahoga County Land Reutilization Corporation	of Greater Cleveland
Cuyahoga Community College	Western Reserve Area Agency on Aging
	Cleveland-Cuyahoga County Port Authority
	Greater Cleveland Regional Transit Authority
	Northeast Ohio Regional Sewer District
	Cuyahoga County Community Improvement Corporation

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, 2022

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 29 and 30.

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, 2022

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.

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.

Global Center for Health Innovation (GCHI) This fund accounts for and reports the loan receivable and financed purchase 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.

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, self-insurance programs for employee medical benefits and workers' compensation and sheriff central security.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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.

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, for 2023 services, has been recorded as unearned revenue.

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, leases, unavailable revenue and gain on refunding. Property taxes represent amounts for which there is an enforceable legal claim as of December 31, 2022, but which were levied to finance year 2023 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, 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 deferred inflow for leases is related to leases receivable and is being recognized as lease revenue in a systematic and rational manner over the term of the lease. 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.

The County utilizes a financial institution to service various Convention Center hotel, ballpark, economic development and arena renovation payments as prescribed by the 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 2022, 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.

Cuyahoga County, Ohio
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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 2022, there were no limitations or restrictions on any participant withdrawals due to redemption notice periods, liquidity fees, or redemption gates. However, 24 hours advance notice for deposits and withdrawals of \$100 million or more is encouraged. STAR Ohio reserves the right to limit the transaction 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. Investment earnings/interest revenue credited to the general fund during 2022 amounted to (\$29,840,271) which includes (\$21,876,651) 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. The fair value of investments declined during 2022 resulting in negative investment earnings of \$29,788,666.

Prepaid Items

Payments made to vendors for services that will benefit periods beyond December 31, 2022, 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.

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, ballpark renovations and arena renovation special revenue funds represent money set aside for the renovation of a

Cuyahoga County, Ohio
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privately owned sports arena. Restricted assets in the economic development revenue bonds – CCCDC capital projects fund represent money set aside for the renovation of the building formerly known as the global center for health innovation. Restricted assets in the enterprise fund represents amounts held in trust by the pension and OPEB plans for future benefits.

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 (except for intangible right-to-use lease assets which are discussed below) 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 (except for intangible right-to-use lease assets which are discussed below) 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.

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, 2022, the carrying amount of the asset is \$452,938. Amortization is computed using the straight-line method over the term of the agreement, which has 3 years remaining.

Cuyahoga County, Ohio
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The County is reporting intangible right to use assets related to leased buildings and equipment. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, these intangible assets are being amortized using the effective interest method in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

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 receipted 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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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.

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, 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 2023's appropriated budget.

Cuyahoga County, Ohio
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For the Year Ended December 31, 2022

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.

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 8). Budgetary information for convention center hotel, arena renovation and ballpark renovation special revenue funds and GCHI and economic development revenue bonds – CCCFDC capital projects funds 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

Cuyahoga County, Ohio
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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.

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. Restricted net position for pension plans represents the corresponding restricted asset amounts after considering the related deferred outflows and deferred inflows. 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, special assessments and lease revenue 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, health insurance and sheriff central security. 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.

Cuyahoga County, Ohio
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Leases

The County serves as both lessee and lessor in various noncancellable leases which are accounted for as follows:

Lessee At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized using the effective interest method in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset. Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

Lessor At the commencement of a lease, the County initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term using the effective interest method.

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

Change in Accounting Principles

For fiscal year 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases* and related guidance from (GASB) Implementation Guide No. 2019-3, *Leases*. The County also implemented GASB Statement No. 91, *Conduit Debt Obligations*, GASB Statement No. 92, *Omnibus 2020*, GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*, and *Implementation Guide No. 2020-1*

GASB Statement 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's 2022 financial statements. The County recognized \$1,400,716 and \$13,259,907 in leases receivable in the governmental and business-type activities, respectively, at January 1, 2022; however, this entire amount was offset by the deferred inflows related to leases. The County also recognized \$12,383,253 and \$2,784,123 in leases payable in the governmental and business-type activities, respectively, at January 1, 2022 which was offset by the intangible asset, right to use lease – buildings and equipment.

GASB 91 clarifies the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

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GASB 92 addresses a variety of topics including reporting by public entity risk pools for amounts that are recoverable from reinsurers or excess insurers and references to nonrecurring fair value measurements of assets or liabilities in authoritative literature. These changes did not impact the County's financial statements.

GASB 97, among other items, requires that a Section 457 plan be classified as either a pension plan or an other employee benefit plan depending on whether the plan meets the definition of a pension plan.

The changes for GASB 87 and GASB 97 were incorporated in the County's 2022 financial statements; however, there was no effect on beginning net position/fund balance.

Restatement of Fund Balances

During 2022, it was determined that loans receivable were overstated in the community development fund and restricted equity cash and cash equivalents with fiscal agent were understated in the debt service fund. This restatement had the following effect on fund balance as of December 31, 2021:

	<u>General</u>	<u>Human Services</u>	<u>County Board of Developmental Disabilities</u>
Fund Balance, December 31, 2021	\$381,239,832	\$2,320,916	\$215,822,083
Loans Receivable	0	0	0
Restricted Assets:			
Cash and Cash Equivalents with Fiscal Agent	<u>0</u>	<u>0</u>	<u>0</u>
Restated Fund Balance, December 31, 2021	<u>\$381,239,832</u>	<u>\$2,320,916</u>	<u>\$215,822,083</u>
	<u>Global Center for Health Innovations</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
Fund Balance, December 31, 2021	\$180,220,543	\$625,124,749	\$1,404,728,123
Loans Receivable	0	(6,608,321)	(6,608,321)
Restricted Assets:			
Cash and Cash Equivalents with Fiscal Agent	<u>0</u>	<u>1,942,555</u>	<u>1,942,555</u>
Restated Fund Balance, December 31, 2021	<u>\$180,220,543</u>	<u>\$620,458,983</u>	<u>\$1,400,062,357</u>

Cuyahoga County, Ohio
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Restatement of Net Position

During 2022, it was determined that cash and cash equivalents with fiscal agent were understated and loans receivable and financed purchases were overstated in governmental activities. These restatements and the implementation of GASB 91 had the following effect on net position as of December 31, 2021:

	Governmental Activities
Net Position December 31, 2021	\$1,001,019,634
Adjustments:	
Cash and Cash Equivalents with Fiscal Agent	1,942,555
Loans Receivable	(6,608,321)
Financed Purchases	(1,835,237)
GASB Statement 91	(14,885,000)
Restated Net Position December 31, 2021	\$979,633,631

Note 4 – Convention Center

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.

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 financed purchase with the Developer for the Facility. The County will make monthly payments through 2027.

The County leased the Facility to the Operator who is to operate the Facility solely as a convention center and medical merchandise showroom, including setting the rates. 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.

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On December 27, 2013, the County entered into an 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. The agreement to operate the Facility falls under GASB Statement 94 “Public-Private Partnerships” which the County will implement when required to do so. This operating agreement expires in 2027.

During 2014, the Corporation assumed the loans payable and financed purchase receivable from Merchandise Mart Properties, Inc. The Corporation paid \$27,837,068 during 2022 leaving a remaining balance of \$152,383,475 as of December 31, 2022.

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.

During 2022, the County and the Corporation entered into a project funding agreement to undertake additional improvements to the Facility, including renovating the four-story building formerly known as the Global Center for Health Innovation into complementary facilities to enhance the Convention Center (the Series 2022 Project). The County issued \$30,600,000 in Economic Development revenue bonds, which, together with non-bond proceeds and the Corporation’s capital funds, will be used to provide funds sufficient to partially fund the Series 2022 Project and the Corporation is willing to provide funds to partially fund the Series 2022 Project, on the terms set out in the agreement. The Corporation contributed \$8,653,982 and capital assets of \$346,018 in 2022. The Corporation is acting as Cuyahoga County’s construction agent with respect to the Series 2022 Project.

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

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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 – 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).
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.
7. Budgetary revenues and expenditures of the 27th pay reserve fund are classified to the general fund for GAAP reporting.

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:

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	General	Human Services	County Board of Developmental Disabilities
GAAP Basis	(\$10,320,858)	\$7,432,837	(\$1,670,187)
Net Adjustment for			
Revenue Accruals	98,064,935	7,172,099	5,818,226
Beginning Fair Value			
Adjustment for Investments	(2,533,760)	0	0
Ending Fair Value			
Adjustment for Investments	42,818,060	0	0
Beginning Unrecorded Cash	3,710,409	5,199,289	5,020,592
Ending Unrecorded Cash	(338,781)	(1,165,027)	(978,244)
Non-Budgeted Activity	(1,138,946)	(6,421,668)	(5,448,149)
Net Adjustment for			
Expenditure Accruals	5,913,129	4,621,147	2,441,884
Perspective Difference	1,416,206	0	0
Encumbrances	(19,765,530)	(7,702,333)	(14,669,295)
Budget Basis	<u>\$117,824,864</u>	<u>\$9,136,344</u>	<u>(\$9,485,173)</u>

Note 8 – Accountability and Compliance

Accountability

The litter prevention and recycling special revenue \$1,582 deficit fund balance is the result of the recognition of payables in accordance with generally accepted accounting principles. The general fund provides transfers to cover deficit balances; however, this is done when cash is needed rather than when accruals occur.

The central custodial services and sheriff central security internal service funds had deficit fund balances of \$23,389,667 and \$1,065,450, respectively as of December 31, 2022. 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 and sheriff central security internal service funds in the amount of \$597,945 and \$426,850, respectively, 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
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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:			
Primary Election:			
Personal Services	\$1,405,040	\$1,607,821	(\$202,781)
General Election:			
Other	883,783	1,110,356	(226,573)
Electronic Voting Consultation			
Other	143,948	1,554,604	(1,410,656)
Hotel Operating:			
Other	300,642	325,620	(24,978)
Office of Budget and Management - Fiscal Services:			
Other	374,841	4,657,850	(4,283,009)
Microfilm:			
Other	519,416	519,657	(241)
General (Consumer Affairs):			
Other	16,892	41,877	(24,985)
ARPA - Government Services:			
Personal Services	0	10,155	(10,155)
Other	81,145,948	91,356,975	(10,211,027)
Hardware/Software Support Center:			
Personal Services	258	29,884	(29,626)
Soldiers and Sailors Monument			
Other	17,179	39,364	(22,185)
Risk Management:			
Other	1,256,263	1,360,701	(104,438)
Risk Management Settlements:			
Other	8,120,066	8,130,066	(10,000)
Fiscal Uncategorized Activity			
Other	2,300,879	2,590,279	(289,400)
General Government - Judicial:			
Court of Appeals:			
Other	817,045	918,742	(101,697)
Clerk of Courts:			
Other	2,299,636	2,321,806	(22,170)
Judicial General:			
Other	19,877,604	19,915,969	(38,365)
Medical Examiner Operations:			
Other	3,676,307	3,890,032	(213,725)
Regional Forensic Science Lab:			
Personal Services	5,701,027	5,702,003	(976)
Other	993,513	1,055,062	(61,549)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Domestic Relations:			
Other	\$1,094,800	\$1,095,865	(\$1,065)
Public Safety Grants Administration:			
Other	216,645	362,454	(145,809)
Judicial Court Administration:			
Other	2,227,087	2,430,242	(203,155)
Municipal Courts:			
Personal Services	1,304,376	2,486,357	(1,181,981)
Probate Court:			
Other	1,377,581	1,384,637	(7,056)
Public Defender:			
Other	2,003,178	2,012,253	(9,075)
General Office:			
Other	5,159,772	6,561,498	(1,401,726)
Law Enforcement Sheriff:			
Other	2,881,960	3,133,829	(251,869)
Jail Operations - Sheriff:			
Personal Services	67,798,137	68,145,636	(347,499)
Sheriff Operations:			
Other	856,647	879,754	(23,107)
Coroner's Lab:			
Other	45,947	103,325	(57,378)
Community Development:			
Economic Development:			
Personal Services	1,437,537	1,461,756	(24,219)
Sustainability:			
Other	23,921	26,036	(2,115)
Sales Tax Fund:			
Other	5,949,312	5,949,569	(257)
Transfers Out	80,496,605	82,091,626	(1,595,021)
Human Services			
Social Services:			
Southgate:			
Personal Services	3,663,991	3,683,376	(19,385)
Ohio City:			
Other	587,964	588,196	(232)
Home Support:			
Other	125,733	135,827	(10,094)
Early Start:			
Other	5,441,667	6,303,337	(861,670)
Office of Re-Entry:			
Other	1,916,367	2,071,680	(155,313)
Transfers Out	2,443,970	5,441,451	(2,997,481)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>County Board of Developmental Disabilities</i>			
Social Services:			
Board of Development Disabilities:			
Personal Services	\$50,230,729	\$52,626,848	(\$2,396,119)
Other	82,068,099	91,406,123	(9,338,024)
<i>Motor Vehicle Gas Tax</i>			
Public Works:			
Maintenance Engineer:			
Other	1,525,849	2,383,251	(857,402)
Road Capital Improvements:			
Other	78,879	1,869,787	(1,790,908)
Road and Bridge Registration Tax:			
Other	14,102,028	25,598,968	(11,496,940)
Road and Bridge Capital Improvements:			
Other	3,012,761	3,181,229	(168,468)
<i>Real Estate Assessment</i>			
General Government - Legislative and Executive:			
Tax Assessment Contractual Services:			
Other	3,382,498	4,277,623	(895,125)
<i>Alcohol, Drug and Mental Health Board</i>			
Health and Safety:			
Administrative Expenses:			
Other	69,255,227	69,265,228	(10,001)
<i>Cuyahoga Support Enforcement</i>			
Social Services:			
CSEA Grants:			
Other	(58,101)	0	(58,101)
<i>Delinquent Real Estate Assessment</i>			
General Government - Legislative and Executive:			
Treasurer Delinquent Tax Collections:			
Other	289,707	344,748	(55,041)
<i>Solid Waste</i>			
Public Works			
District Administration:			
Personal Services	668,257	670,449	(2,192)
Other	388,793	400,769	(11,976)
District Board of Health:			
Other	207,391	230,000	(22,609)
Convenience Center:			
Other	342,235	490,244	(148,009)

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Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Community Development</i>			
Community Development:			
Continuum of Care			
Personal Services	(\$176,400)	\$0	(\$176,400)
Other	827,540	930,269	(102,729)
Neighborhood Stabilization:			
Personal Services	(285,065)	3,146	(288,211)
Homeless Crisis Response 2020:			
Other	212,203	1,701,918	(1,489,715)
COVID-19 CARES Act - CDBG:			
Other	2,172,489	2,198,327	(25,838)
CDSG:			
Other	1,635,065	1,776,686	(141,621)
Home Weatherization Assistance:			
Personal Services	(1,474,188)	0	(1,474,188)
Community Development Block Grant:			
Other	(3,724,797)	802,091	(4,526,888)
HOME:			
Personal Services	(82,897)	129,908	(212,805)
<i>Treatment Alternative for Safer Communities</i>			
General Government - Judicial:			
Treatment Alternative Street Crime:			
Personal Services	(650,938)	952,088	(1,603,026)
Adult Drug Court Project:			
Other	(569,684)	0	(569,684)
TASC Drug Court:			
Other	(793,077)	78,378	(871,455)
Ohio Department of Mental Health and Addiction Services:			
Personal Services	(75,000)	0	(75,000)
<i>Victim Assistance</i>			
General Government - Judicial:			
Domestic Violence High Risk Team:			
Other	579,762	587,213	(7,451)
VOCA Safe Harbor:			
Personal Services	19,356	20,621	(1,265)
Other	(466,841)	203,174	(670,015)
Defend Childhood Intake and Assistance Project:			
Other	472,688	492,135	(19,447)
<i>Other Judicial</i>			
General Government - Judicial:			
Forensic Science Lab:			
Personal Services	0	39,860	(39,860)
Law Library Board:			
Other	225,582	251,715	(26,133)

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Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Federal Forfeiture:			
Other	\$310,098	\$402,136	(\$92,038)
Pre-Petition Pilot Program Grant:			
Personal Services	146,955	158,629	(11,674)
High Visibility Enforcement OT:			
Personal Services	(56,384)	33,040	(89,424)
Other	156	3,742	(3,586)
Domestic Relations Other Judicial Grants:			
Personal Services	(24,670)	0	(24,670)
Other	(24,107)	186,114	(210,221)
SAMHSA - Juvenile Delinquency:			
Personal Services	(17,490)	0	(17,490)
Adult Drug Court:			
Personal Services	(75,272)	133,824	(209,096)
Juvenile Court Other Judicial Grants:			
Personal Services	3,526	38,525	(34,999)
Juvenile Court Other Detention Grants:			
Other	106,525	108,032	(1,507)
Crisis Intervention and Behavioral Health:			
Personal Services	453,861	467,794	(13,933)
Sexual Assault Kit Initiative:			
Personal Services	(667,594)	1,024,618	(1,692,212)
Internet Crimes Against Children:			
Personal Services	(74,653)	476,865	(551,518)
Border/Port Security Grants:			
Personal Services	(11,542)	0	(11,542)
CCA 408 Jail/Misdemeanant:			
Personal Services	(5,946,407)	1,284,146	(7,230,553)
CCA 407 Felony Program:			
Personal Services	(9,514,730)	2,053,234	(11,567,964)
Sheriff Other Judicial Grants:			
Other	64,203	160,329	(96,126)
Common Pleas Other Judicial Grants:			
Personal Services	(952,660)	69,222	(1,021,882)
Operation Stonegarden:			
Personal Services	112,421	118,693	(6,272)
DNA Backlog Reduction Program:			
Personal Services	(169,641)	0	(169,641)
Other Legislative and Executive			
General Government - Legislative and Executive:			
Board of Election Grants:			
Other	(5,943)	6,771	(12,714)

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Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
Board of Election - CARES Election Grants:			
Personal Services	(\$500)	(\$250)	(\$250)
Transfers Out	0	3,304,566	(3,304,566)
<i>Other Health and Safety</i>			
Health and Safety:			
Dog and Kennel:			
Other	949,389	1,018,013	(68,624)
Dick Goddard's Best Friends:			
Other	123,286	163,394	(40,108)
Human Services Other:			
Other	204,264	259,524	(55,260)
JFS Other Health & Safety Grant:			
Personal Services	(3,889,272)	0	(3,889,272)
Juvenile Court Detention Services:			
Other	2,547,888	2,844,028	(296,140)
Urban Area Security Initiative:			
Personal Services	(100,000)	0	(100,000)
Other	(1,156,051)	178,583	(1,334,634)
Family Justice Center Law Enforcement:			
Other	23,471	23,986	(515)
State Homeland Security Program Law Enforcement:			
Other	909,487	1,181,897	(272,410)
Port Security Grant:			
Other	(5,565)	0	(5,565)
Public Safety Grant:			
Other	(2,513)	3,987	(6,500)
<i>Other Public Works</i>			
Transfers Out	0	80,000	(80,000)
<i>Other Social Services</i>			
Social Services:			
Domestic Violence:			
Other	219,382	235,000	(15,618)
EC Mental Health:			
Other	0	190,455	(190,455)
The S.P.A.R.K. Project:			
Other	148,915	200,000	(51,085)
Workforce Development Grants:			
Other	(526,853)	0	(526,853)
<i>Hotel Lodging Tax</i>			
General Government - Legislative and Executive:			
Hotel Lodging Tax:			
Other	31,623,008	31,623,092	(84)

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Fund	Appropriations Plus Prior Year Encumbrances	Expenditures Plus Encumbrances	Excess
<i>Coronavirus Relief</i>			
Transfers Out	\$0	\$218,769,237	(\$218,769,237)
<i>Workforce Development</i>			
Social Services:			
Workforce Innovation and Opportunities:			
Other	13,233,231	14,731,921	(1,498,690)
<i>Opioid Mitigation</i>			
Health and Safety:			
Opioid Mitigation Programs:			
Personal Services	0	512,928	(512,928)
<i>Alcohol, Drug and Mental Health Grants</i>			
Health and Safety:			
ADAMHS - Pathways:			
Other	235,071	678,375	(443,304)
<i>Capital Projects</i>			
Capital Outlay:			
Non-Subsidy Facility Projects:			
Other	5,570,201	5,639,747	(69,546)
Countywide Maintenance Program:			
Other	(3,843,440)	0	(3,843,440)
Technology Capital Improvements:			
Personal Services	49,194	317,016	(267,822)
New Cuyahoga County Corrections Center:			
Other	4,581,855	6,469,766	(1,887,911)
Other Capital Projects:			
Other	2,007,182	2,828,804	(821,622)
<i>Road Capital Projects</i>			
Public Works:			
Ohio Department of Public Works Integrating:			
Personal Services	176,812	238,357	(61,545)
<i>Convention Center Hotel Construction</i>			
Capital Outlay:			
Hotel Capital Projects:			
Other	(5,852,700)	0	(5,852,700)
<i>Sanitary Engineer</i>			
Personal Services	11,471,266	11,837,052	(365,786)
Other	18,859,813	21,326,114	(2,466,301)
<i>County Parking Garage</i>			
Other	1,565,601	1,647,272	(81,671)
<i>Maintenance</i>			
Other	687,776	785,886	(98,110)
<i>Sheriff Central Security</i>			
Other	1,979,523	2,016,866	(37,343)

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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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, 2022:

Fund	Original Estimated Resources Plus Available Balances	Original Appropriations	Excess
Human Services	\$138,634,608	\$291,764,201	(\$153,129,593)
Children Services	44,275,313	102,736,609	(58,461,296)
Alcohol, Drug and Mental Health Board	61,702,862	75,431,435	(13,728,573)
Cuyahoga Support Enforcement	40,847,756	45,536,225	(4,688,469)
Community Development	29,363,961	52,434,869	(23,070,908)
Victim Assistance	1,556,217	4,045,307	(2,489,090)
Other Judicial	32,047,763	64,968,283	(32,920,520)
Other Health and Safety	18,818,881	39,837,126	(21,018,245)
Litter Prevention and Recycling	0	240,014	(240,014)
Sports Facilities Enhancement	25,659,671	46,684,884	(21,025,213)
Workforce Development	13,674,641	15,010,712	(1,336,071)
Alcohol, Drug and Mental Health Board Grants	(2)	11,976,129	(11,976,131)
Debt Service	47,901,001	99,272,481	(51,371,480)
Road Capital Projects	28,059,904	69,646,050	(41,586,146)
County Airport	3,322,886	3,566,796	(243,910)
Public Utilities	0	87,500	(87,500)
Central Custodial Services	45,729,405	58,830,687	(13,101,282)
Printing	2,933,868	3,099,727	(165,859)
Sheriff Central Security	12,389,356	12,627,225	(237,869)

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, 2022:

Fund	Final Estimated Resources Plus Available Balances	Final Appropriations	Excess
Human Services	\$245,794,785	\$259,034,141	(\$13,239,356)
Community Development	48,299,915	60,335,500	(12,035,585)
Other Community Development	1,334,571	1,516,455	(181,884)
Victim Assistance	3,686,762	3,990,749	(303,987)
Other Judicial	46,835,950	73,740,116	(26,904,166)
Litter Prevention and Recycling	0	240,014	(240,014)
Alcohol, Drug, and Mental Health Board Grants	9,904,195	11,976,129	(2,071,934)
Road Capital Projects	29,768,142	69,646,050	(39,877,908)
County Airport	3,370,420	3,626,704	(256,284)

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, 2022

Note 9 – 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	County Board of Developmental Disabilities
<i>Nonspendable</i>			
Unclaimed Monies	\$21,777,811	\$0	\$0
Interfund Loans	16,750,000	0	0
<i>Total Nonspendable</i>	<u>38,527,811</u>	<u>0</u>	<u>0</u>
<i>Restricted for</i>			
Health and Human Services	0	9,753,753	0
Motor Vehicle	0	0	0
Developmental Disabilities	0	0	214,151,896
Community Development Programs	0	0	0
Children Services	0	0	0
Alcohol and Drug Preventative Services	0	0	0
Opioid Healthcare Programs	0	0	0
Health and Safety Services	0	0	0
Convention Center Hotel Operations	0	0	0
Tax Assessment Operations	0	0	0
General Government	0	0	0
Judicial Services	0	0	0
Social Services	0	0	0
Infrastructure System Operations	0	0	0
Other Purposes	0	0	0
Debt Service	0	0	0
Capital Projects	0	0	0
<i>Total Restricted</i>	<u>0</u>	<u>9,753,753</u>	<u>214,151,896</u>
<i>Committed to</i>			
27th Pay Reserve	1,416,206	0	0
College Savings	6,686	0	0
<i>Total Committed</i>	<u>1,422,892</u>	<u>0</u>	<u>0</u>
<i>Assigned to</i>			
Economic Development	39,043,310	0	0
Purchases on Order: Contractual Services	10,605,646	0	0
Year 2023 Appropriations	6,809,122	0	0
<i>Total Assigned</i>	<u>56,458,078</u>	<u>0</u>	<u>0</u>
<i>Unassigned (Deficit)</i>	<u>274,510,193</u>	<u>0</u>	<u>0</u>
<i>Total Fund Balances</i>	<u>\$370,918,974</u>	<u>\$9,753,753</u>	<u>\$214,151,896</u>

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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Fund Balances	Global Center for Health Innovation	Other Governmental Funds	Total
<i>Nonspendable</i>			
Unclaimed Monies	\$0	\$0	\$21,777,811
Interfund Loans	0	0	16,750,000
<i>Total Nonspendable</i>	<u>0</u>	<u>0</u>	<u>38,527,811</u>
<i>Restricted for</i>			
Health and Human Services	0	33,428,929	43,182,682
Motor Vehicle	0	56,591,276	56,591,276
Developmental Disabilities	0	0	214,151,896
Community Development Programs	0	331,185,578	331,185,578
Children Services	0	3,324,594	3,324,594
Alcohol and Drug Preventative Services	0	39,454,794	39,454,794
Opioid Healthcare Programs	0	92,924,284	92,924,284
Health and Safety Services	0	18,111,948	18,111,948
Convention Center Hotel Operations	0	9,581,003	9,581,003
Tax Assessment Operations	0	48,856,773	48,856,773
General Government	0	16,395,147	16,395,147
Judicial Services	0	52,315,050	52,315,050
Social Services	0	12,077,635	12,077,635
Infrastructure System Operations	0	863,863	863,863
Other Purposes	0	3,992,957	3,992,957
Debt Service	0	61,169,052	61,169,052
Capital Projects	152,383,475	74,120,328	226,503,803
<i>Total Restricted</i>	<u>152,383,475</u>	<u>854,393,211</u>	<u>1,230,682,335</u>
<i>Committed to</i>			
27th Pay Reserve	0	0	1,416,206
College Savings	0	0	6,686
<i>Total Committed</i>	<u>0</u>	<u>0</u>	<u>1,422,892</u>
<i>Assigned to</i>			
Economic Development	0	0	39,043,310
Purchases on Order: Contractual Services	0	0	10,605,646
Year 2023 Appropriations	0	0	6,809,122
<i>Total Assigned</i>	<u>0</u>	<u>0</u>	<u>56,458,078</u>
<i>Unassigned (Deficit)</i>	<u>0</u>	<u>(1,582)</u>	<u>274,508,611</u>
<i>Total Fund Balances</i>	<u>\$152,383,475</u>	<u>\$854,391,629</u>	<u>\$1,601,599,727</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:

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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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;
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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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.

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, \$24,694,273 of the County's bank balance of \$77,295,240 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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Investments

As of December 31, 2022, the County had the following investments:

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Amortized Cost				
Commercial Paper	\$83,607,890	Less than One Year	N/A	6.66%
Net Asset Value Per Share				
STAR Ohio	329,287,466	Average 31.9 Days	N/A	N/A
Fair Value - Level One Inputs				
First American				
Government Obligation	321,466	Less than One Year	Aaa-mf	N/A
Fair Value - Level Two Inputs				
Federal Agricultural Mortgage				
Corporation Bonds	1,396,815	More than Two Years	N/A	
Federal Agricultural Mortgage				
Corporation Bonds	14,840,090	More than Three Years	N/A	
Total Federal Agricultural Mortgage				
Corporation Bonds	16,236,905			N/A
Federal Farm Credit Bank Bonds	14,705,220	Less than One Year	Aaa	
Federal Farm Credit Bank Bonds	62,132,503	More than One Year	Aaa	
Federal Farm Credit Bank Bonds	38,869,105	More than Two Years	Aaa	
Federal Farm Credit Bank Bonds	31,515,035	More than Three Years	Aaa	
Total Federal Farm Credit Bank Bonds	147,221,863			11.72%
Federal Home Loan Bank Bonds	2,220,659	Less than One Year	Aaa	
Federal Home Loan Bank Bonds	21,967,777	More than One Year	Aaa	
Federal Home Loan Bank Bonds	19,963,720	More than Two Years	Aaa	
Federal Home Loan Bank Bonds	90,774,340	More than Three Years	Aaa	
Total Federal Home Loan Bank Bonds	134,926,496			10.75%
Federal Home Loan Mortgage				
Corporation Bank Bonds	2,923,905	Less than One Year	Aaa	
Federal Home Loan Mortgage				
Corporation Bank Bonds	1,414,605	More than One Year	Aaa	
Federal Home Loan Mortgage				
Corporation Bank Bonds	45,065,399	More than Two Years	Aaa	
Federal Home Loan Mortgage				
Corporation Bank Bonds	1,322,025	More than Three Years	Aaa	
Total Federal Home Loan Mortgage				
Corporation Bank Bonds	\$50,725,934			N/A

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Measurement/Investment	Measurement Amount	Maturity	Moody Rating	Percent of Total Investments
Fair Value - Level Two Inputs (continued)				
Federal National Mortgage Association Bonds	\$20,878,780	Less than One Year	Aaa	
Federal National Mortgage Association Bonds	13,339,279	More than One Year	Aaa	
Federal National Mortgage Association Bonds	<u>47,604,859</u>	More than Two Years	Aaa	
Total Federal National Mortgage Association Bonds	<u>81,822,918</u>			6.52%
Corporate Notes	73,660,567	Less than One Year	Aa3	
Corporate Notes	38,529,809	More than One Year	Aa3	
Corporate Notes	<u>17,328,360</u>	More than Two Years	A1/Aaa	
Total Corporate Notes	<u>129,518,736</u>			10.31%
State of Israel Notes	9,990,300	Less than One Year	A1	
State of Israel Notes	2,974,395	More than One Year	A1	
State of Israel Notes	<u>2,856,150</u>	More than Three Years	A1	
Total State of Israel Notes	<u>15,820,845</u>			N/A
Municipal Securities	3,046,250	Less than One Year	N/A	
Municipal Securities	355,407	More than One Year	N/A	
Municipal Securities	4,794,628	More than Two Years	N/A	
Municipal Securities	3,099,627	More than Three Years	N/A	
Municipal Securities	<u>23,566,278</u>	More than Five Years	N/A	
Total Municipal Securities	<u>34,862,190</u>			N/A
Treasury Coupon Securities	12,830,125	Less than One Year	Aaa	
Treasury Coupon Securities	34,374,411	More than One Year	Aaa	
Treasury Coupon Securities	70,319,202	More than Two Years	Aaa	
Treasury Coupon Securities	<u>113,793,625</u>	More than Three Years	Aaa	
Total Treasury Coupon Securities	<u>231,317,363</u>			18.42%
Total Fair Value - Level Two Inputs	<u>842,453,250</u>			
Total Investments	<u>\$1,255,670,072</u>			

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, 2022. 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).

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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:

<u>Investment</u>	<u>Currency</u>	<u>Maturity</u>	<u>Fair Value (in US dollars)</u>
State of Israel Notes	Israeli New Sheqel	3/1/2023	\$9,990,300
State of Israel Notes	Israeli New Sheqel	3/1/2024	1,485,945
State of Israel Notes	Israeli New Sheqel	3/1/2024	1,488,450
State of Israel Notes	Israeli New Sheqel	3/1/2025	2,856,150

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Note 11 – Contingent Liabilities

Grants

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

Litigation

The County is the defendant in a lawsuit filed by employees at the Juvenile Detention Center who have 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 the case are now part of a bargaining unit so damages would be mitigated. The County denies both liability and damages and is vigorously defending both 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.

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 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 2022 for real and public utility property taxes represents collections of 2021 taxes.

2022 real property taxes are levied after October 1, 2022, on the assessed value as of January 1, 2022, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2022 real property taxes are collected in and intended to finance 2023.

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. 2022 public utility property taxes which became a lien December 31, 2021, are levied after October 1, 2022, and are collected in 2023 with real property taxes.

The full tax rate for all County operations for the year ended December 31, 2022, was \$14.85 per \$1,000 of assessed value. The assessed values of real and public utility tangible property upon which 2022 property tax receipts were based are as follows:

Real Property	\$33,342,088,350
Public Utility Personal Property	<u>1,463,476,520</u>
Total Assessed Value	<u><u>\$34,805,564,870</u></u>

The County Fiscal Officer collects property tax on behalf of all taxing districts in the County. The County Fiscal Officer periodically remits to the taxing districts their portions of the taxes collected. The collection and distribution of taxes for all subdivisions within the County, excluding the County itself, is accounted for through custodial funds. The amount of the County's tax collections is accounted for within the applicable funds. Property taxes receivable represents real and public utility taxes and outstanding delinquencies which are measurable as of December 31, 2022, and for which there is an enforceable legal claim. In governmental funds, the portion of the receivable not levied to finance 2022 is offset to deferred inflows of resources – property taxes. On the accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue has been reported as deferred inflows of resources – unavailable revenue.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Tax Abatements

For 2022, the County's property taxes were reduced by \$3,378,509 under various tax abatement agreements entered into by another government:

Subdivision	2022 Taxes Abated
City of Cleveland	\$951,385
City of Euclid	715,426
Village of North Randall	302,536
Village of Glenwillow	288,189
City of Strongsville	277,987
Village of Cuyahoga Heights	100,011
City of Brook Park	95,796
City of Garfield Heights	92,621
Village of Oakwood	70,747
City of Brooklyn	68,945
City of Bedford Heights	44,783
City of Bedford	43,739
City of Westlake	43,488
City of Mayfield Heights	43,327
Village of Highland Hills	38,296
City of Parma	34,117
City of Berea	30,545
City of North Olmsted	29,258
City of Warrensville Heights	15,444
Village of Brooklyn Heights	15,332
City of Middleburg Heights	14,728
City of Fairview Park	14,591
City of Richmond Heights	13,747
City of North Royalton	8,730
City of East Cleveland	8,439
Village of Walton Hills	5,160
City of Highland Heights	4,656
City of Beachwood	2,880
City of South Euclid	2,560
City of Lyndhurst	1,046
	\$3,378,509

Note 13 – Receivables

Receivables at December 31, 2022, 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, leases and intergovernmental receivables arising from grants and entitlements. All receivables are considered fully collectible, including accounts receivable which, if delinquent may be certified and collected as a special assessment, subject to foreclosure for nonpayment. All receivables except for loans, special assessments, leases, debt service intergovernmental receivable, and delinquent property taxes are expected to be collected within one year.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 \$3,679,107 in the debt service fund.

The loans receivable at December 31, 2022, 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 \$80,059,018 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, 2022, the total amount of delinquent special assessments was \$30,728,247. 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, 2022, the Corporation has drawn down the full balance of available funds. As of December 31, 2022, the outstanding balance was \$152,383,475. Loans expected to be collected in more than one year amount to \$123,159,707 in the GCHI capital projects fund. At December 31, 2022, 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:

<u>Loan</u>	<u>Loans Receivable</u>	<u>Allowances for Uncollectible</u>	<u>Net Loans Receivable</u>
The Corporation Loan	\$152,383,475	\$0	\$152,383,475
Community Development Loans	125,531,977	41,414,573	84,117,404
Gateway Loans	<u>135,758,891</u>	<u>132,079,784</u>	<u>3,679,107</u>
Total	<u>\$413,674,343</u>	<u>\$173,494,357</u>	<u>\$240,179,986</u>

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

Cuyahoga County, Ohio
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the County Bonds in that calendar year. As of December 31, 2022, the outstanding balance was \$335,000. Intergovernmental receivables expected to be collected in more than one year amount to \$165,000 in the debt service fund. At December 31, 2022, 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	
Local Government and Revenue Assistance	\$12,302,647
Miscellaneous	10,758,634
Casino Tax Revenue	4,091,783
Property Tax Rollbacks and Exemptions	1,958,561
Total General Fund	29,111,625
Special Revenue Funds	
Human Services	15,043,456
Health and Human Services Levy	916,535
County Board of Developmental Disabilities	24,905,806
Children Services	2,732,436
Motor Vehicle Gas Tax	11,368,568
Alcohol, Drug and Mental Health Board	1,480,399
Cuyahoga Support Enforcement	269,462
Community Development	1,366,539
Treatment Alternatives for Safer Communities	140,781
Victim Assistance	131,145
Other Judicial	920,257
Other Health and Safety	918,766
Other Social Services	166,222
Workforce Development	3,788,197
Total Special Revenue Funds	64,148,569
Debt Service Fund	
Debt Service	958,155
Capital Projects Fund	
Road Capital Projects	4,529,115
<i>Total Governmental Funds</i>	\$98,747,464
Internal Service Fund	
Central Custodial Service	\$2,554,115

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.

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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.

Leases Receivable

The County is reporting leases receivable of \$1,358,436 in the motor vehicle gas tax special revenue fund, \$12,448,555 in the airport enterprise fund and \$36,586 in the parking garage enterprise fund at December 31, 2022. These amounts represent the discounted future lease payments. This discount is being amortized using the effective interest method. For 2022, the County recognized lease revenue of \$42,280 and interest revenue of \$37,960 in the motor vehicle gas tax special revenue fund, recognized lease revenue of \$862,539 and interest revenue of \$339,112 in the airport enterprise fund and recognized lease revenue of \$2,043 and interest revenue of \$315 in the parking garage enterprise fund related to lease payments received. A description of the County's leasing arrangements is as follows:

Building Leases – The County has entered into various lease agreements for buildings with multiple companies at varying years and terms as follows:

Company	Lease Commencement Date	Years	Lease Ending Date	Payment Method
<i>Motor Vehicle Gas Tax Fund</i>				
City of Cleveland and Lakeside LP	1993	50	2042	Monthly
<i>County Airport Fund</i>				
Swagelok Manufacturing Company	1977	48	2025	Monthly
Airport Greens Golf Course	1987	61	2048	Monthly
Flexjet LLC	1988	53	2041	Monthly
CGF Realty LLC	1991	39	2030	Monthly
Five Star Aviation LLC	1993	60	2052	Monthly
Spero Partners LLC	1999	25	2024	Monthly
Zomar Group LTD	2003	34	2037	Monthly
Eaton Corporation	2003	20	2023	Monthly
All Good Eats LLC	2004	25	2029	Monthly
Cleveland Jet Center	2007	25	2032	Monthly
North Point Leasing Corporation	2007	20	2027	Monthly
Pace Aviation Inc	2018	20	2038	Monthly
T&G Flying Club Inc	2019	5	2024	Monthly
Progressive Casualty Inc	2021	5	2026	Monthly
<i>County Parking Garage Fund</i>				
Nautica Entertainment LLC	2011	15	2026	Monthly

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A summary of future lease amounts receivable is as follows:

Governmental Activities				
Motor Vehicle Gas Tax				
Year	Principal		Interest	
2023	\$44,319		\$36,814	
2024	47,549		35,613	
2025	48,837		34,324	
2026	50,161		33,000	
2027	51,520		31,641	
2028-2032	287,977		136,146	
2033-2037	340,361		94,365	
2038-2042	400,519		45,075	
2043	87,193		2,363	
	\$1,358,436		\$449,341	
Business-Type Activities				
Year	County Airport		County Parking Garage	
	Principal	Interest	Principal	Interest
2023	\$614,758	\$322,374	\$10,849	\$1,061
2024	571,610	309,422	11,207	703
2025	564,484	296,362	11,577	333
2026	548,676	283,077	2,953	24
2027	496,706	270,462	0	0
2028-2032	2,757,625	1,151,509	0	0
2033-2037	3,249,790	763,029	0	0
2038-2042	2,563,262	308,157	0	0
2043-2047	703,554	109,721	0	0
2048-2052	330,720	27,555	0	0
2053	47,370	1,284	0	0
	\$12,448,555	\$3,842,952	\$36,586	\$2,121

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Note 14 – Capital Assets

Capital asset activity for the year ended December 31, 2022, was as follows:

	Restated Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022
Business-Type Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$6,198,695	\$0	\$0	\$6,198,695
Construction in Progress	4,643,040	1,121,015	0	5,764,055
<i>Total Nondepreciable Capital Assets</i>	<u>10,841,735</u>	<u>1,121,015</u>	<u>0</u>	<u>11,962,750</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	446,590	0	4,101,085
Vehicles	10,812,680	1,421,220	(122,198)	12,111,702
Intangible Right to Use Lease - Building	2,784,123	0	0	2,784,123
<i>Total Depreciable Capital Assets</i>	<u>172,178,426</u>	<u>1,867,810</u>	<u>(122,198)</u>	<u>173,924,038</u>
<i>Less Accumulated Depreciation and Amortization</i>				
Land Improvements	(19,630,576)	(2,530,641)	0	(22,161,217)
Utility Plant	(40,327,672)	(812,230)	0	(41,139,902)
Buildings, Structures and Improvements	(9,905,353)	(1,146,028)	0	(11,051,381)
Furniture, Fixtures and Equipment	(2,751,438)	(246,541)	0	(2,997,979)
Vehicles	(7,796,014)	(768,322)	122,198	(8,442,138)
Intangible Right to Use Lease - Building	0	(24,801)	0	(24,801)
<i>Total Accumulated Depreciation and Amortization</i>	<u>(80,411,053)</u>	<u>(5,528,563)</u>	<u>122,198</u>	<u>(85,817,418)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>91,767,373</u>	<u>(3,660,753)</u>	<u>0</u>	<u>88,106,620</u>
<i>Business-Type Activities Capital Assets, Net</i>	<u>\$102,609,108</u>	<u>(\$2,539,738)</u>	<u>\$0</u>	<u>\$100,069,370</u>

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

Sanitary Engineer	\$1,766,928
County Airport	2,608,787
County Parking Garage	<u>1,152,848</u>
Total	<u><u>\$5,528,563</u></u>

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	Balance 12/31/2021	Additions	Reductions	Balance 12/31/2022
Governmental Activities:				
<i>Nondepreciable Capital Assets</i>				
Land	\$87,135,134	\$1,280,355	(\$164,367)	\$88,251,122
Construction in Progress	31,118,554	22,753,733	(27,322,257)	26,550,030
<i>Total Nondepreciable Capital Assets</i>	<u>118,253,688</u>	<u>24,034,088</u>	<u>(27,486,624)</u>	<u>114,801,152</u>
<i>Depreciable Capital Assets</i>				
Land Improvements	11,022,342	0	0	11,022,342
Buildings, Structures and Improvements	1,434,637,056	4,944,065	(62,023)	1,439,519,098
Furniture, Fixtures and Equipment	62,350,582	933,466	(1,143,728)	62,140,320
Vehicles	12,227,132	532,383	(180,628)	12,578,887
Infrastructure	264,858,954	21,688,653	0	286,547,607
Right to Use Community Center	1,975,312	0	0	1,975,312
Intangible Asset - Software	34,609,371	0	0	34,609,371
Intangible Right to Use Lease - Equipment**	130,332	0	0	130,332
Intangible Right to Use Lease - Buildings**	12,252,921	725,977	0	12,978,898
<i>Total Depreciable Capital Assets</i>	<u>1,834,064,002</u>	<u>28,824,544</u>	<u>(1,386,379)</u>	<u>1,861,502,167</u>
<i>Less Accumulated Depreciation and Amortization</i>				
Land Improvements	(8,835,319)	(532,845)	0	(9,368,164)
Buildings, Structures and Improvements	(516,662,112)	(34,620,100)	62,023	(551,220,189)
Furniture, Fixtures and Equipment	(52,101,399)	(2,536,652)	987,866	(53,650,185)
Vehicles	(8,983,629)	(566,871)	180,627	(9,369,873)
Infrastructure	(162,101,212)	(9,732,289)	0	(171,833,501)
Right to Use Community Center	(1,371,395)	(150,979)	0	(1,522,374)
Intangible Asset - Software	(3,147,600)	(3,845,486)	0	(6,993,086)
Intangible Right to Use Lease - Equipment**	0	(64,847)	0	(64,847)
Intangible Right to Use Lease - Buildings**	0	(2,928,422)	0	(2,928,422)
<i>Total Accumulated Depreciation and Amortization</i>	<u>(753,202,666)</u>	<u>(54,978,491)</u>	<u>1,230,516</u>	<u>(806,950,641)</u>
<i>Total Depreciable Capital Assets, Net</i>	<u>1,080,861,336</u>	<u>(26,153,947)</u>	<u>(155,863)</u>	<u>1,054,551,526</u>
<i>Governmental Activities Capital Assets, Net</i>	<u>\$1,199,115,024</u>	<u>(\$2,119,859)</u>	<u>(\$27,642,487)</u>	<u>\$1,169,352,678</u>

The value of all right to use lease assets at the end of 2022 was \$13,109,230 with an accumulated amortization of \$2,993,269 in governmental activities.

During 2022, the County received assets valued at \$346,018 from the Cuyahoga County Convention Facilities Development Corporation per the 2022 project funding agreement in governmental activities.

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

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General Government:	
Legislative and Executive	\$13,941,432
Judicial	10,479,926
Public Works	16,346,960
Health and Safety - Primary Government	231,285
Social Services	2,745,986
Community Development	11,232,902
Total	\$54,978,491

** Of the current year depreciation/amortization total of \$54,978,491, \$2,993,269 is presented as legislative and executive general government expense on the Statement of Activities related to the County's intangible assets of a buildings and equipment which is included as an Intangible Right to Use Lease. With the implementation of Governmental Accounting Standards Board Statement No. 87, *Leases*, a lease meeting the criteria of this statement requires the lessee to recognize the lease liability and an intangible right to use asset.

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

The amortization schedule is as follows:

	Governmental Activities
2023	\$150,979
2024	150,980
2025	150,979
	\$452,938

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.

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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 2022, Cuyahoga County provided \$32,472,000 for the general operations of the MetroHealth System, a discretely presented component unit of Cuyahoga County.

During 2022, the County paid \$36,000,000 in financed purchase payments and \$5,400,000 as required by various 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 agreements.

During 2022, the County received \$36,000,000 in loan repayments from the Corporation as required by the loan agreements. The Corporation paid \$27,837,068 towards loan principal reduction during 2022 leaving a remaining balance of \$152,383,475 as of December 31, 2022.

During 2022, the County received \$14,663 from the Corporation for participation in the County's self-insurance program.

During 2022, the County paid \$1,599,372 to the Corporation on behalf of the Cuyahoga County Common Pleas Court for use of space at the Convention Center.

During 2022, the County paid \$859,991 to the Corporation for the construction and remodeling of the building formerly known as the Global Center for Health Innovation into complementary facilities to enhance the Convention Center. The Corporation also incurred payables of \$359,082 for additional work completed by vendors prior to December 31, 2022. The County has recorded an intergovernmental payable to the Corporation for this amount.

During 2022, the County received \$9,000,000 from the Corporation for the construction and remodeling of the complementary facilities to enhance the Convention Center per the project funding agreement.

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Note 17 – Interfund Transfers and Balances

Interfund Transfers

Interfund transfers for the year ended December 31, 2022, consisted of the following:

Transfers To	Transfers From		
	General	Human Services	Other Governmental Funds
General	\$0	\$0	\$5,451,649
Human Services	0	0	45,000
Other Governmental Funds	79,162,455	5,441,451	47,303,095
Other Enterprise Funds	312,965	0	0
Internal Service Funds	4,200,000	0	0
<i>Total Transfers</i>	<u>\$83,675,420</u>	<u>\$5,441,451</u>	<u>\$52,799,744</u>

Transfers To	Transfers From		
	Sanitary Engineer	Other Enterprise Funds	Totals
General	\$0	\$1,533,275	\$6,984,924
Human Services	0	0	45,000
Other Governmental Funds	832,607	229,807	132,969,415
Other Enterprise Funds	0	0	312,965
Internal Service Funds	0	0	4,200,000
<i>Total Transfers</i>	<u>\$832,607</u>	<u>\$1,763,082</u>	<u>\$144,512,304</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 Payable	Interfund Receivable					Totals
	General	Other Governmental Funds	Sanitary Engineer	Other Enterprise Funds	Internal Service Funds	
General	\$0	\$0	\$0	\$17,527	\$1,315,932	\$1,333,459
Human Services	0	0	0	6,300	246,769	253,069
County Board of Developmental Disabilities	0	0	0	0	797,473	797,473
Other Governmental Funds	896,667	0	0	6,786	199,227	1,102,680
Sanitary Engineer	0	0	0	0	107,060	107,060
Other Enterprise Funds	0	0	0	0	5,312	5,312
Internal Service Funds	1,024,795	328,918	5,855	359,030	336,170	2,054,768
<i>Total</i>	<u>\$1,921,462</u>	<u>\$328,918</u>	<u>\$5,855</u>	<u>\$389,643</u>	<u>\$3,007,943</u>	<u>\$5,653,821</u>

The above interfund balances at December 31, 2022, 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 Payable	Interfund Receivable
	General
County Parking Garage	<u>\$17,665,000</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	\$17,665,000
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	\$17,665,000
<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
2023	\$915,000	\$602,262
2024	950,000	569,625
2025	980,000	535,850
2026	1,015,000	500,938
2027	1,050,000	483,175
2028-2032	5,835,000	1,856,664
2033-2037	6,920,000	501,025
Total	\$17,665,000	\$5,049,539

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 Asset

The net pension liability (asset) and the net OPEB 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.

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

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

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

The proportionate share of each plan's unfunded benefits is presented as a *net pension/OPEB asset* or a long-term *net pension 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*. The remainder of this note includes the required pension disclosures. See Note 19 for the required OPEB disclosures.

Ohio Public Employees Retirement System (OPERS)

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

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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

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 amount of a member's pension benefit vests upon receipt of the initial benefit payment. The options for Law Enforcement permit early retirement under qualifying circumstances as early as age 48 with a reduced benefit.

When a traditional plan benefit recipient has received benefits for 12 months, the member is eligible 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.

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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 and will continue to be administered by OPERS), 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.

Effective January 1, 2022, the Combined Plan is no longer available for member selection.

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

	State and Local	Law Enforcement
2022 Statutory Maximum Contribution Rates		
Employer	14.0 %	18.1 %
Employee *	10.0 %	**
2022 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 determined by OPERS' Board, but is limited by ORC to not more than 2 percent greater than the Public Safety rate.
- *** These pension and employer health care rates are for the traditional and combined plans. The employer contributions rate for the member-directed plan is allocated 4 percent for health care with the remainder going to pension.

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

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For 2022, the County's contractually required contribution was \$62,589,160 for the traditional plan, \$1,806,654 for the combined plan and \$1,193,435 for the member-directed plan. Of these amounts, \$2,491,710 is reported as an intergovernmental payable for the traditional plan, \$71,850 for the combined plan, and \$46,480 for the member-directed plan.

State Teachers Retirement System (STRS)

Plan Description – 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.

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 upon a determination by its actuary that it was necessary 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. Effective July 1, 2022, an ad-hoc COLA of 3 percent of the base benefit was granted to eligible benefit recipients to begin on the anniversary of their retirement benefit in fiscal year 2023 as long as they retired prior to July 1, 2018. Eligibility changes will be phased in until August 1, 2023, 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, 2023, 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.

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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 2022 employer and employee contribution rate of 14 percent was equal to the statutory maximum rates. For 2022, the full employer contribution was allocated to pension.

The County's contractually required contribution to STRS was \$260,828 for 2022. Of this amount, \$8,810 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, 2021, and the net pension liability for STRS was measured as of June 30, 2022. The total pension liability used to calculate the net pension liability (asset) was determined by an actuarial valuation as of the respective measurement dates. The County's proportion of the net pension liability (asset) was based on the County's share of contributions to the pension plan relative to the contributions of all participating entities. Following is information related to the proportionate share and pension expense:

	<u>OPERS</u> <u>Traditional Plan</u>	<u>OPERS</u> <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net Pension Liability/Asset:				
Current Measurement Date	2.81284500%	2.75449776%	0.014966090%	
Prior Measurement Date	<u>2.77775316%</u>	<u>2.86428226%</u>	<u>0.018960456%</u>	
Change in Proportionate Share	<u>0.03509184%</u>	<u>-0.10978450%</u>	<u>-0.003994366%</u>	
Proportionate Share of the:				
Net Pension Liability	\$244,728,901	\$0	\$3,326,980	\$248,055,881
Net Pension Asset	0	(10,852,862)	0	(10,852,862)
Pension Expense	(48,882,203)	(370,708)	(678,605)	(49,931,516)

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2022 pension expense for the member-directed defined contribution plan was \$1,193,435. The aggregate pension expense for all pension plans was \$48,738,081 for 2022.

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	OPERS <u>Traditional Plan</u>	OPERS <u>Combined Plan</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources				
Differences between expected and actual experience	\$12,475,920	\$67,326	\$42,589	\$12,585,835
Changes of assumptions	30,603,095	545,384	398,140	31,546,619
Net difference between projected and actual earnings on pension plan investments	0	0	115,772	115,772
Changes in proportion and differences between County contributions and proportionate share of contributions	4,342,305	373,358	0	4,715,663
County contributions subsequent to the measurement date	<u>62,589,160</u>	<u>1,806,654</u>	<u>134,828</u>	<u>64,530,642</u>
Total Deferred Outflows of Resources	<u>\$110,010,480</u>	<u>\$2,792,722</u>	<u>\$691,329</u>	<u>\$113,494,531</u>
Deferred Inflows of Resources				
Differences between expected and actual experience	\$5,367,511	\$1,213,856	\$12,727	\$6,594,094
Changes of assumptions	0	0	299,685	299,685
Net difference between projected and actual earnings on pension plan investments	291,096,122	2,326,687	0	293,422,809
Changes in proportion and differences between County contributions and proportionate share of contributions	<u>4,795,274</u>	<u>86,785</u>	<u>1,766,665</u>	<u>6,648,724</u>
Total Deferred Inflows of Resources	<u>\$301,258,907</u>	<u>\$3,627,328</u>	<u>\$2,079,077</u>	<u>\$306,965,312</u>

\$64,530,642 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 2023. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

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	OPERS Traditional Plan	OPERS Combined Plan	STRS	Total
Year Ending December 31:				
2023	(\$40,199,480)	(\$675,357)	(\$792,029)	(\$41,666,866)
2024	(98,883,000)	(948,105)	(625,445)	(100,456,550)
2025	(68,448,472)	(608,876)	(442,511)	(69,499,859)
2026	(46,306,635)	(440,234)	337,409	(46,409,460)
2027	0	(26,175)	0	(26,175)
Thereafter	0	57,487	0	57,487
Total	<u>(\$253,837,587)</u>	<u>(\$2,641,260)</u>	<u>(\$1,522,576)</u>	<u>(\$258,001,423)</u>

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, 2021, using the following key actuarial assumptions and methods applied to all periods included in the measurement in accordance with the requirements of GASB 67. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions, with the most notable being a reduction in the actuarially assumed rate of return from 7.2 percent down to 6.9 percent, for the defined benefit investments. Key actuarial assumptions and methods used in the latest actuarial valuation, prepared as of December 31, 2021, reflecting experience study results, are presented below:

	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	2.75 percent	2.75 percent
Future Salary Increases, including inflation	2.75 to 10.75 percent including wage inflation	2.75 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	3.0 percent, simple through 2022, then 2.05 percent, simple	3.0 percent, simple through 2022, then 2.05 percent, simple
Investment Rate of Return	6.9 percent	6.9 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

Key actuarial assumptions and methods used in the prior actuarial valuation, prepared as of December 31, 2020, are presented as follows:

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	OPERS Traditional Plan	OPERS Combined Plan
Wage Inflation	3.25 percent	3.25 percent
Future Salary Increases, including inflation	3.25 to 10.75 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:		
Pre-January 7, 2013 Retirees	3.0 percent, simple	3.0 percent, simple
Post-January 7, 2013 Retirees	0.5 percent, simple through 2021, then 2.15 percent, simple	0.5 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

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio, and the Defined Contribution portfolio. The Defined Benefit portfolio contains the investment assets for the Traditional Pension Plan, the defined benefit component of the Combined Plan and the annuitized accounts of the Member-Directed Plan. Within the Defined Benefit portfolio contributions into the plans are all recorded at the same time, and benefit payments all occur on the first of the month. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Defined Benefit portfolio was 15.3 percent for 2021.

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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 geometric rates of return were provided by the Board's investment consultant. For each major class that is included in the Defined Benefit portfolio's target asset allocation as of December 31, 2021, these best estimates are summarized below:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Weighted Average Long-Term Expected Real Rate of Return (Geometric)</u>
Fixed Income	24.00%	1.03%
Domestic Equities	21.00	3.78
Real Estate	11.00	3.66
Private Equity	12.00	7.43
International Equities	23.00	4.88
Risk Parity	5.00	2.92
Other investments	4.00	2.85
Total	100.00%	4.21%

Discount Rate The discount rate used to measure the total pension liability for the current year was 6.9 percent for the traditional plan and the combined plan. The discount rate for the prior year was 7.2 percent. 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 6.9 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 (5.9 percent) or one-percentage-point higher (7.9 percent) than the current rate:

	<u>1% Decrease (5.90%)</u>	<u>Current Discount Rate (6.90%)</u>	<u>1% Increase (7.90%)</u>
County's proportionate share of the net pension liability (asset)			
OPERS Traditional Plan	\$645,238,515	\$244,728,901	(\$88,548,361)
OPERS Combined Plan	(8,098,223)	(10,852,862)	(13,001,229)

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Actuarial Assumptions - STRS

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	June 30, 2022
Inflation	2.50 percent
Salary increases	From 2.5 percent to 12.5 percent based on age
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation
Discount Rate of Return	7.00 percent
Payroll Increases	3.00 percent
Cost-of-Living Adjustments (COLA)	0.0 percent, effective July 1, 2017

For 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. Post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

For 2021, post-retirement disabled mortality rates are based on Pub-2010 Teachers Disable Annuitant Table projected forward generationally using mortality improvement scale MP-2020. 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, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015, through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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	26.00%	6.60%
International Equity	22.00	6.80
Alternatives	19.00	7.38
Fixed Income	22.00	1.75
Real Estate	10.00	5.75
Liquidity Reserves	1.00	1.00
Total	100.00%	

* Target allocation percentage is effective July 1, 2022.

Target weights were phased in over a 3 month period concluding on October 1, 2022

** 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, 2022. 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, 2022. 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, 2022.

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	\$5,025,857	\$3,326,980	\$1,890,258

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Note 19 – Defined Benefit OPEB Plans

See Note 18 for a description of the net OPEB asset.

Ohio Public Employees Retirement System (OPERS)

Plan Description - The Ohio Public Employees Retirement System (OPERS) administers three separate pension plans: the traditional pension plan, a cost-sharing, multiple-employer defined benefit pension plan; the member-directed plan, a defined contribution plan; and the combined plan, a cost-sharing, multiple-employer defined benefit pension plan that has elements of both a defined benefit and defined contribution plan.

OPERS maintains a cost-sharing, multiple-employer defined benefit 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.

OPERS provides a monthly allowance for health care coverage for eligible retirees and their eligible dependents. The base allowance is determined by OPERS. For those retiring on or after January 1, 2015, the allowance has been determined by applying a percentage to the base allowance. The percentage applied is based on years of qualifying service credit and age when the retiree first enrolled in OPERS health care. Monthly allowances range between 51 percent and 90 percent of the base allowance. Those who retired prior to January 1, 2015, will have an allowance of at least 75 percent of the base allowance.

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 discontinued 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.

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. Members in Group A are eligible for coverage at any age with 30 or more years of qualifying service. Members in Group B are eligible at any age with 32 years of qualifying service, or at age 52 with 31 years of qualifying service. Members in Group C are eligible for coverage with 32 years of qualifying service and a minimum age of 55. Current retirees eligible (or who became eligible prior to January 1, 2022) to participate in the OPERS health care program will continue to be eligible after January 1, 2022. Eligibility

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requirements 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 below for additional information.

The Ohio Revised Code permits, but does not require, OPERS to provide health care to its eligible benefit recipients. Authority to establish and amend health care coverage is provided to the Board in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report. Interested parties may obtain a copy by visiting <https://www.opers.org/financial/reports.shtml>, by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (614) 222-5601 or 800-222-7377.

Funding Policy - The Ohio Revised Code provides the statutory authority allowing public employers to fund postemployment health care through their contributions to OPERS. When funding is approved by OPERS Board of Trustees, a portion of each employer's contribution to OPERS is set aside to fund OPERS health care plans. Beginning in 2018, OPERS no longer allocated a portion of its employer contributions to health care for the traditional plan and the combined plan.

Employer contribution rates are expressed as a percentage of the earnable salary of active members. In 2022, 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 2022, 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 2022 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 \$477,374 for 2022. Of this amount, \$18,971 is reported as an intergovernmental payable.

State Teachers Retirement System (STRS)

Plan Description – The State Teachers Retirement System of Ohio (STRS) administers a cost-sharing Health Plan administered for eligible retirees who participated in the defined benefit or combined pension plans offered by STRS. Ohio law authorizes STRS to offer this plan. Benefits include hospitalization, physicians' fees, prescription drugs and partial reimbursement of monthly Medicare Part B premiums. Health care premiums will be reduced by a Medicare Part B premium credit beginning in 2023. 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

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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, 2022, 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, 2020, rolled forward to the measurement date of December 31, 2021, by incorporating the expected value of health care cost accruals, the actual health care payment, and interest accruals during the year. The County's proportion of the net OPEB asset was based on the County's share of contributions to the retirement plan relative to the contributions of all participating entities. Following is information related to the proportionate share and OPEB expense:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Proportion of the Net OPEB Asset:			
Current Measurement Date	2.76873520%	0.01496609%	
Prior Measurement Date	<u>2.73760648%</u>	<u>0.01896046%</u>	
Change in Proportionate Share	<u>0.03112872%</u>	<u>-0.00399437%</u>	
Proportionate Share of the Net OPEB Asset	(\$86,721,024)	(\$387,522)	(\$87,108,546)
OPEB Expense	(\$79,823,298)	(\$117,776)	(\$79,941,074)

At December 31, 2022, the County reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>OPERS</u>	<u>STRS</u>	<u>Total</u>
Deferred Outflows of Resources			
Differences between expected and actual experience	\$0	\$5,618	\$5,618
Changes of assumptions	0	16,507	16,507
Net difference between projected and actual earnings on OPEB plan investments	0	6,746	6,746
Changes in proportion and differences between County contributions and proportionate share of contributions	523,733	3,132	526,865
County contributions subsequent to the measurement date	<u>477,374</u>	<u>0</u>	<u>477,374</u>
Total Deferred Outflows of Resources	<u>\$1,001,107</u>	<u>\$32,003</u>	<u>\$1,033,110</u>

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	OPERS	STRS	Total
Deferred Inflows of Resources			
Differences between expected and actual experience	\$13,154,253	\$58,198	\$13,212,451
Changes of assumptions	35,103,688	274,790	35,378,478
Net difference between projected and actual earnings on OPEB plan investments	41,342,476	0	41,342,476
Changes in proportion and differences between County contributions and proportionate share of contributions	3,481,172	104,871	3,586,043
Total Deferred Inflows of Resources	<u>\$93,081,589</u>	<u>\$437,859</u>	<u>\$93,519,448</u>

\$477,374 reported as deferred outflows of resources related to OPEB resulting from County contributions subsequent to the measurement date will be recognized as an increase of the net OPEB asset in 2023. 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
Year Ending December 31:			
2023	(\$58,550,604)	(\$136,823)	(\$58,687,427)
2024	(19,036,714)	(135,472)	(19,172,186)
2025	(9,033,116)	(47,488)	(9,080,604)
2026	(5,937,422)	(18,615)	(5,956,037)
2027	0	(22,480)	(22,480)
Thereafter	0	(44,978)	(44,978)
Total	<u>(\$92,557,856)</u>	<u>(\$405,856)</u>	<u>(\$92,963,712)</u>

Actuarial Assumptions - OPERS

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

Projections of health care costs for financial reporting purposes are based on the substantive plan (the plan as understood by the employers and plan members) and include the types of coverage provided at the time of each valuation and the historical pattern of sharing of costs between OPERS and plan members. In 2021, the Board's actuarial consultants conducted an experience study for the period 2016 through 2020, comparing historical assumptions to actual results. The experience study incorporates both a historical review and forward-looking projections to determine the appropriate set of assumptions to keep the plan on a path toward full funding. Information from this study led to changes in both demographic and economic assumptions. The actuarial valuation used for 2021 compared to those used for 2020 are as follows:

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	December 31, 2021	December 31, 2020
Wage Inflation	2.75 percent	3.25 percent
Projected Salary Increases,	2.75 to 10.75 percent	3.25 to 10.75 percent
	including wage inflation	including wage inflation
Single Discount Rate	6.00 percent	6.00 percent
Investment Rate of Return	6.00 percent	6.00 percent
Municipal Bond Rate	1.84 percent	2.00 percent
Health Care Cost Trend Rate	5.5 percent, initial	8.5 percent, initial
	3.50 percent, ultimate in 2034	3.50 percent, ultimate in 2035
Actuarial Cost Method	Individual Entry Age	Individual Entry Age

For 2021, pre-retirement mortality rates are based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

For 2020, pre-retirement mortality rates are based on the RP-2014 Employees mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates are based on the RP-2014 Healthy Annuitant mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Post-retirement mortality rates for disabled retirees are based on the RP-2014 Disabled mortality table for males and females, adjusted for mortality improvement back to the observation period base year of 2006. The base year for males and females was then established to be 2015 and 2010, respectively. Mortality rates for a particular calendar year are determined by applying the MP-2015 mortality improvement scale to all the above-described tables.

The most recent experience study was completed for the five-year period ended December 31, 2020.

During 2021, OPERS managed investments in three investment portfolios: the Defined Benefit portfolio, the Health Care portfolio and the Defined Contribution portfolio. The Health Care portfolio includes the assets for health care expenses for the Traditional Pension Plan, Combined Plan and Member-Directed Plan eligible members. Within the Health Care portfolio, if any contributions are made into the plans, the contributions are assumed to be received continuously throughout the year based on the actual payroll payable at the time contributions are made. Health care-related payments are assumed to occur mid-year. Accordingly, the money-weighted rate of return is considered to be the same for all plans within the portfolio. The annual money-weighted rate of return expressing investment performance, net of investment expenses and adjusted for the changing amounts actually invested, for the Health Care portfolio was 14.3 percent for 2021.

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 rates of return

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are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future rates of return by the target asset allocation percentage, adjusted for inflation. Best estimates of geometric rates of return were provided by the Board’s investment consultant. For each major asset class that is included in the Health Care’s portfolio’s target asset allocation as of December 31, 2021, these best estimates are summarized in the following table:

Asset Class	Target Allocation	Weighted Average Long-Term Expected Real Rate of Return (Geometric)
Fixed Income	34.00%	0.91%
Domestic Equities	25.00	3.78
Real Estate Investment Trust	7.00	3.71
International Equities	25.00	4.88
Risk Parity	2.00	2.92
Other investments	7.00	1.93
Total	<u>100.00%</u>	<u>3.45%</u>

Discount Rate A single discount rate of 6.0 percent was used to measure the OPEB liability on the measurement date of December 31, 2021. 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 1.84 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 2121. As a result, the actuarial assumed long-term expected rate of return on health care investments was applied to projected costs through the year 2121, 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 liability 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	\$51,000,102	\$86,721,024	\$116,369,940

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 liability. 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 2022 is 5.50 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.

	1% Decrease	Current Health Care Cost Trend Rate Assumption	1% Increase
County's proportionate share of the net OPEB asset	\$87,658,156	\$86,721,024	\$85,609,292

Actuarial Assumptions – STRS

Key methods and assumptions used in the June 30, 2022, actuarial valuation are presented below:

	June 30, 2022	June 30, 2021
Projected salary increases	Varies by service from 2.5 percent to 8.5 percent	Varies by age from 2.5 percent to 12.50 percent
Investment Rate of Return	7.00 percent, net of investment expenses, including inflation	7.00 percent, net of investment expenses, including inflation
Payroll Increases	3 percent	3 percent
Discount Rate of Return	7.00 percent	7.00 percent
Health Care Cost Trends		
Medical		
Pre-Medicare	7.50 percent initial 3.94 percent ultimate	5.00 percent initial 4 percent ultimate
Medicare	-68.78 percent initial 3.94 percent ultimate	-16.18 percent initial 4 percent ultimate
Prescription Drug		
Pre-Medicare	9.00 percent initial 3.94 percent ultimate	6.50 percent initial 4 percent ultimate
Medicare	-5.47 percent initial 3.94 percent ultimate	29.98 percent initial 4 percent ultimate

Projections of benefits include the historical pattern of sharing benefit costs between the employers and retired plan members.

For 2022, healthy retirees post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020; pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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For 2021, healthy retirees the mortality rates are based on the RP-2014 Annuitant Mortality Table with 50 percent of rates through age 69, 70 percent of rates between ages 70 and 79, 90 percent of rates between ages 80 and 84, and 100 percent of rates thereafter, projected forward generationally using mortality improvement scale MP-2016. For disabled retirees, mortality rates are based on the RP-2014 Disabled Mortality Table with 90 percent of rates for males and 100 percent of rates for females, projected forward generationally using mortality improvement scale MP-2016.

Actuarial assumptions used in the June 30, 2022, valuation are based on the results of an actuarial experience study for the period July 1, 2015 through June 30, 2021. An actuarial experience study is done on a quinquennial basis.

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, 2022. The projection of cash flows used to determine the discount rate assumed 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, 2022. Therefore, the long-term expected rate of return on health care plan investments of 7.00 percent was applied to all periods of projected health care costs to determine the total OPEB liability as of June 30, 2022.

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, 2022, 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	\$358,254	\$387,522	\$412,593
	1% Decrease	Current Trend Rate	1% Increase
County's proportionate share of the net OPEB asset	\$401,954	\$387,522	\$369,304

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 2022, the County contracted with several insurance companies for employee medical, prescription, dental, vision and other benefits as follows:

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Company	Benefit Provided
Medical Mutual of Ohio	Medical
CVS Caremark	Prescription Drugs
Guardian Dental	Dental
MedMutual Life Insurance	Life Insurance
Ohio AFSCME Care Plan	Dental and Vision
VSP	Vision
P&A Group	Flexible Spending Accounts
Mutual Health/WageWorks	COBRA Services
Medical Mutual of Ohio	Stop-Loss
Trustmark Voluntary Benefits Solutions	Voluntary Life Insurance
PDHI	Wellness Platform
Moore Counseling Services	Employee Assistance Program
Jellyvision Lab	Benefits Selection Software

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.

Deferred Compensation

County employees may participate in the Ohio Public Employee Deferred Compensation Plan. This plan was created in accordance with Internal Revenue Code Section 456 and is considered an other employee benefit plan. Participation is on a voluntary payroll deduction basis. The plan permits deferral of compensation until future years. According to the plans, the deferred compensation is not available until termination, retirement, death or an unforeseeable emergency.

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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
2014 Flats East Bank Taxable Revenue Bonds	2014	4.50 - 6.00	17,000,000	2038
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
2022A Economic Development Revenue Bonds	2022	4.38-6.00	30,600,000	2042
2022A Sales Tax Revenue Tax-Exempt Bonds - Progressive Field	2022	4.00	122,590,000	2037
2022B Sales Tax Revenue Taxable Bonds - Progressive Field	2022	1.90-2.90	67,500,000	2037
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, 2022, consist of the following:

	Restated Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22	Amounts Due in One Year
Governmental Activities					
General Obligation Bonds - Unvoted					
2009 Capital Improvement Bonds					
Build America Bonds - Serial	\$7,670,000	\$0	\$55,000	\$7,615,000	\$50,000
Build America Bonds - Term	35,740,000	0	0	35,740,000	0
Recovery Zone Economic Development Bonds - Serial	7,435,000	0	50,000	7,385,000	50,000
Recovery Zone Economic Development Bonds - Term	34,740,000	0	0	34,740,000	0
2019A Capital Improvement Bonds					
Serial Bonds	39,020,000	0	485,000	38,535,000	500,000
Unamortized Premium	3,711,576	0	46,133	3,665,443	0
2019B Taxable Capital Improvement Refunding Bonds					
Serial Bonds	28,205,000	0	4,565,000	23,640,000	4,615,000
2020A Capital Improvement Refunding Bonds					
Serial Bonds	50,530,000	0	6,215,000	44,315,000	5,110,000
Unamortized Premium	7,468,790	0	918,633	6,550,157	0
2020B Taxable Capital Improvement Refunding Bonds					
Serial Bonds	50,810,000	0	1,985,000	48,825,000	1,730,000
Total General Obligation Bonds - Unvoted	265,330,366	0	14,319,766	251,010,600	12,055,000
Net Pension Liability					
OPERS	402,930,385	0	163,195,951	239,734,434	0
STRS	2,424,265	902,715	0	3,326,980	0
Total Net Pension Liability	405,354,650	902,715	163,195,951	243,061,414	0
OWDA Loans Payable from Direct Borrowings					
Solid Waste Convenience Center	1,056,376	0	68,982	987,394	71,369
OPWC Loans Payable from Direct Borrowings					
Schaaf Bridge	344,095	0	93,843	250,252	62,562
Turney Road	34,397	0	0	34,397	0
Total OPWC Loans Payable from Direct Borrowings	378,492	0	93,843	284,649	62,562
Certificates of Participation					
2014 Convention Hotel					
Serial Bonds	105,510,000	0	12,400,000	93,110,000	13,015,000
Term Bonds	72,125,000	0	0	72,125,000	0
Unamortized Premium	20,334,477	0	1,419,470	18,915,007	0
Unamortized Discount	(347,080)	0	(24,228)	(322,852)	0
Total Certificates of Participation	\$197,622,397	\$0	\$13,795,242	\$183,827,155	\$13,015,000

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Revenue Bonds	Restated Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22	Amounts Due in One Year
1992 Gateway Economic Development	\$3,500,000	\$0	\$3,500,000	\$0	\$0
2010 Shaker Square Refunding Bonds					
Term Bonds	1,570,000	0	245,000	1,325,000	260,000
Unamortized Premium	70,513	0	11,004	59,509	0
2013A Steelyard Commons					
Taxable Economic Development Bonds					
Serial Bonds	2,000,000	0	135,000	1,865,000	135,000
Term Bonds	1,260,000	0	0	1,260,000	0
Unamortized Discount	(44,984)	0	(1,863)	(43,121)	0
2013B Westin Hotel					
Taxable Economic Development Bonds					
Serial Bonds	2,060,000	0	135,000	1,925,000	140,000
Term Bonds	3,010,000	0	0	3,010,000	0
Unamortized Discount	(100,914)	0	(2,687)	(98,227)	0
2014A Various Purpose Sales Tax Revenue Bonds					
Serial Bonds	77,650,000	0	6,210,000	71,440,000	6,525,000
Term Bonds	6,385,000	0	0	6,385,000	0
Unamortized Premium	11,383,664	0	841,228	10,542,436	0
2014B Western Reserve Bonds					
Taxable Economic Development Bonds					
Serial Bonds	22,185,000	0	0	22,185,000	2,000,000
2014C Medical Mart/Convention Center Refunding Bonds					
Tax-Exempt Economic Development					
Term Bonds	20,440,000	0	70,000	20,370,000	70,000
Unamortized Discount	(537,163)	0	(1,840)	(535,323)	0
2014 Flats East Bank Taxable Revenue Bonds					
Term Bonds	14,885,000	0	530,000	14,355,000	555,000
2015A Sales Tax Revenue Bonds - Public Square Project					
Serial Bonds	5,965,000	0	505,000	5,460,000	515,000
Term Bonds	1,305,000	0	0	1,305,000	0
Unamortized Discount	(17,486)	0	(1,215)	(16,271)	0
Unamortized Premium	418,787	0	29,090	389,697	0
2017A Sales Tax Revenue Bonds - Arena Renovation Project					
Serial Bonds	32,595,000	0	1,595,000	31,000,000	1,870,000
Unamortized Premium	2,549,559	0	124,760	2,424,799	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	11,130,000	0	3,620,000	7,510,000	3,705,000
Term Bonds	47,840,000	0	0	47,840,000	0
2020A Brownfield Refunding Bonds					
Taxable Economic Development Bonds					
Serial Bonds	9,535,000	0	965,000	8,570,000	985,000
2020B Commercial Redevelopment Refunding Bonds					
Taxable Economic Development Bonds					
Serial Bonds	1,455,000	0	225,000	1,230,000	225,000
Term Bonds	720,000	0	0	720,000	0
2020C Gateway Arena Refunding Bonds					
Taxable Economic Development Bonds					
Serial Bonds	10,930,000	0	4,625,000	6,305,000	6,305,000
2020D Economic Development Bonds - GCHI					
Tax-Exempt Economic Development Refunding					
Serial Bonds	121,775,000	0	20,830,000	100,945,000	21,680,000
Unamortized Premium	19,834,192	0	3,392,701	16,441,491	0
2022A Taxable Economic Development Revenue Bonds					
Serial Bonds	0	22,150,000	0	22,150,000	0
Term Bonds	0	8,450,000	0	8,450,000	0
Unamortized Premium	0	1,918,020	0	1,918,020	0

(continued)

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For the Year Ended December 31, 2022

	Restated Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22	Amounts Due in One Year
Revenue Bonds (continued)					
2022A Sales Tax Revenue Tax-Exempt Bonds					
Progressive Field					
Serial Bonds	\$0	\$122,590,000	\$0	\$122,590,000	\$10,770,000
Unamortized Premium	0	20,522,553	0	20,522,553	0
2022B Sales Tax Revenue Taxable Bonds					
Progressive Field					
Serial Bonds	0	39,930,000	1,640,000	38,290,000	3,890,000
Term Bonds	0	27,570,000	0	27,570,000	0
Unamortized Premium	0	477,887	19,628	458,259	0
Total Revenue Bonds	467,071,168	243,608,460	49,240,806	661,438,822	59,630,000
Other Long-Term Obligations					
Asset Retirement Obligation	129,000	0	0	129,000	0
Compensated Absences	35,214,936	3,279,645	4,310,916	34,183,665	4,638,960
Lease Payable	12,383,253	725,977	2,993,269	10,115,961	3,025,349
Financed Purchase from Direct Borrowing	82,581,546	0	3,881,913	78,699,633	3,915,445
Financed Purchase from Component Unit from Direct Borrowing	180,220,543	0	27,837,068	152,383,475	29,223,768
Total Other Long-Term Obligations	310,529,278	4,005,622	39,023,166	275,511,734	40,803,522
Total Governmental Activities	\$1,647,342,727	\$248,516,797	\$279,737,756	\$1,616,121,768	\$125,637,453
Business Type Activities					
OPWC Loans from Direct Borrowings					
Sanitary Sewer System Improvement	\$118,106	\$0	\$11,810	\$106,296	\$11,810
Barton, Bronson, Cook Sanitary	825,000	0	50,000	775,000	50,000
Various Sanitary Sewer Repairs in Maple Heights	68,945	0	3,830	65,115	3,830
Bagely Road Sanitary Sewer	1,453,794	0	78,584	1,375,210	78,583
Total OPWC Loans from Direct Borrowings	2,465,845	0	144,224	2,321,621	144,223
OWDA Loans from Direct Borrowings					
CSO Improvements	69,168	0	18,949	50,219	19,589
Suffolk Estates Pump Station	56,600	0	11,878	44,722	12,267
Woods Pump Station	196,565	0	33,196	163,369	34,284
CSO Improvements/East 38th 40th Street	261,558	0	44,172	217,386	45,620
Fitch Road Sanitary Sewer	523,689	0	88,442	435,247	91,340
Echo Hills Wastewater Treatment Plant Elimination	670,180	0	93,898	576,282	97,079
Stearns and Cook Roads Sanitary Sewer	250,681	0	25,771	224,910	26,689
Cook Mackenzie Sanitary Sewer	279,779	0	33,212	246,567	34,390
Thornapple Pump Station	394,120	0	46,502	347,618	48,239
Sewer Repairs	1,265,460	0	102,920	1,162,540	106,293
Fernhill Sewer Replacement	894,926	0	74,939	819,987	76,946
North Granger Sewer Replacement	341,950	0	32,336	309,614	33,144
Dewey Road Pump Station	1,355,069	0	110,045	1,245,024	113,683
Jefferson Drive Sewer Lining	150,319	0	12,587	137,732	12,924
Broadview Drill Drop and Sanitary Sewer	225,057	0	15,502	209,555	16,030
Barton, Bronson and Cook Sanitary Improvement	1,014,626	0	62,350	952,276	0
Turney Road Sewer Rehabilitation	132,740	0	7,340	125,400	0
Bagley Sewer and Water	1,272,068	0	62,845	1,209,223	64,763
Bradford Pump Station Elimination	696,820	0	9,197	687,623	9,396
Broadrock Drill Drop	193,127	0	29,429	163,698	30,348
Egbert Road Force Main	122,188	0	5,631	116,557	5,731
Richmond Forbes Pump Station Improvement	1,539	101,915	9,437	94,017	0
Total OWDA Loans from Direct Borrowings	10,368,229	101,915	930,578	9,539,566	878,755
Other Long-Term Obligations					
Asset Retirement Obligation	53,625	0	0	53,625	0
Lease Payable	2,784,123	0	24,801	2,759,322	25,480
Compensated Absences	608,764	154,344	160,289	602,819	28,376
Total Other Long-Term Obligations	3,446,512	154,344	185,090	3,415,766	53,856
Net Pension Liability - OPERS					
Sanitary Engineer	8,394,384	0	3,399,917	4,994,467	0
Total Business-Type Activities	\$24,674,970	\$256,259	\$4,659,809	\$20,271,420	\$1,076,834

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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. Financed purchases will be paid from the general, human services and GCHI funds. Leases will be paid from the general, human services, other health and safety, alcohol, drug and mental health, community development, County parking garage and postage 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 \$284,649 and \$2,321,621, 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 \$987,394 and \$9,539,566, 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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:

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
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	\$535,000	\$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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

In October 2013, the County issued \$4,205,000 in Taxable Economic Development Revenue Bonds for the Steelyard Commons Project. The revenue bonds included serial and term bonds in the amounts of \$2,945,000 and \$1,260,000. The bonds were issued for a twenty-four year period with a final maturity at December 1, 2037. The bonds are being repaid in the debt service fund.

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

Year	\$1,260,000
2034	\$220,000
2035	235,000
2036	245,000
Total	\$700,000
<i>Stated Maturity</i>	<i>12/1/2037</i>

The remaining principal amount of the term bonds (\$560,000) will mature at the stated maturity.

In December 2013, the County issued \$5,685,000 in Taxable Economic Development Revenue bonds for the Westin Cleveland Hotel Project. The revenue bonds include serial and term bonds in the amounts of \$2,675,000 and \$3,010,000. The bonds were issued for a twenty-nine year period with a final maturity at December 1, 2042. The bonds are being repaid in the debt service fund.

The term bonds maturing on December 1, 2037, 2039 and 2042 are subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

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 April 3, 2014, the County issued \$17,000,000 in taxable economic development revenue bonds for the Flats East Bank project. The bonds were issued for a twenty-nine year period with a final maturity at April 15, 2038. The stated interest rate ranges from 4.5 percent to 6.0 percent. The bonds are being repaid in the debt service fund.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

The term bonds maturing October 2024, October 2033 and April 2038 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 April 15 in the years and in the respective principal amounts as follows:

Year	\$3,780,000	\$6,865,000	\$6,355,000
2023	\$555,000	\$0	\$0
2024	580,000	0	0
2025	0	610,000	0
2026	0	640,000	0
2027	0	680,000	0
2028	0	715,000	0
2029	0	750,000	0
2030	0	800,000	0
2031	0	840,000	0
2032	0	890,000	0
2033	0	940,000	0
2034	0	0	995,000
2035	0	0	1,055,000
2036	0	0	1,125,000
2037	0	0	1,190,000
2038	0	0	1,990,000
Total	\$1,135,000	\$6,865,000	\$6,355,000

On December 17, 2014, the County issued \$137,890,000 in Various Purpose Sales Tax Revenue bonds for construction and improvements of various County buildings, to refund bonds previously issued in fiscal year 2009 for capital improvements and 2000 and 2005 for sewer improvements and to pay costs of issuance and capitalized interest on the Series 2014 bonds. The revenue bonds include serial and term bonds in the amounts of \$131,505,000 and \$6,385,000. The bonds were issued with interest rates varying from 2 to 5 percent. The bonds were sold at a premium of \$18,679,044. The bonds were issued for a twenty-four year period with final maturity during 2038. The bonds will be retired through the debt service fund. The County refunded a portion of the serial bonds in 2020.

The term bond maturing on December 1, 2026, is subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	\$6,385,000
2026	\$285,000
Total	\$285,000
<i>Stated Maturity</i>	<i>12/1/2026</i>

The remaining principal amount of the term bonds (\$6,100,000) will mature at the stated maturity.

On December 17, 2014, the County issued \$22,185,000 in Taxable Economic Development Revenue bonds for the Western Reserve Fund Project. The bonds were issued with interest rates varying from 3.25 to 3.8 percent. The bonds were issued for a twelve year period with final maturity during 2026. The bonds will be retired through the debt service fund.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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
2023	\$70,000
2024	70,000
2025	75,000
2026	75,000
Total	\$290,000
<i>Stated Maturity</i>	<i>12/1/2027</i>

The remaining principal amount of the term bonds (\$20,080,000) will mature at the stated maturity.

On December 14, 2015, the County issued \$9,180,000 in Sales Tax Revenue bonds for the Public Square Project, which included \$7,875,000 in serial bonds and \$1,305,000 in term bonds. The bonds were issued with interest rates varying from 1.5 to 4.0 percent. The serial bonds were sold at a premium of \$528,811 and the term bond at a discount of \$22,081. The bonds were issued for an eighteen year period with final maturity during 2033. The bonds will be retired through the debt service fund.

The term bond maturing on December 1, 2033, is subject to mandatory sinking fund redemption at a redemption price of 100 percent of the principal amount to be redeemed, plus accrued interest to the date of redemption, on December 1 in the years and in the respective principal amounts as follows:

Year	\$1,305,000
2032	\$570,000
Total	\$570,000
<i>Stated Maturity</i>	<i>12/1/2033</i>

The remaining principal amount of the term bonds (\$735,000) will mature at the stated maturity.

On October 4, 2017, the County issued \$140,955,000 in sales tax revenue bonds for the arena renovation project, which included \$81,300,000 in serial bonds and \$59,655,000 in term bonds. The bonds were issued with interest rates varying from 1.6 to 5.0 percent. The bonds were sold at a premium of \$2,737,676. The bonds were issued for an eighteen year period with final maturity during 2035. The bonds will be retired through the debt service fund.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
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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>

The remaining principal amount of the term bonds (\$725,000) will mature at the stated maturity.

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.

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, 2022, \$28,540,000 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.

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Net proceeds of \$10,372,886 along with the County’s contribution of \$463,490 were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds. As a result, \$10,500,000 of these bonds is considered defeased and the liability for the refunded bonds has been removed from the County’s financial statements.

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.

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.

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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, 2022, \$41,005,000 of the defeased bonds are still outstanding.

On October 18, 2022, the County issued \$30,600,000 in economic development revenue bonds to re-purpose the four-story building formerly known as the Global Center for Health Innovation into complimentary facilities to enhance the Convention Center. The bonds include \$22,150,000 in serial bonds and \$8,450,000 of term bonds. The bonds were sold at a premium of \$1,918,020. The bonds were issued at varying interest costs of 4.38 to 6.00 percent. The bonds were issued for a twenty-year period with final maturity in 2042. The bonds will be retired through the debt service fund.

The term bonds maturing on December 1, 2037 and December 1, 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	\$3,690,000	\$4,760,000
2036	1,800,000	0
2037	1,890,000	0
2038	0	0
2039	0	0
2040	0	0
2041	0	2,325,000
2042	0	2,435,000
Total	\$3,690,000	\$4,760,000
<i>Stated Maturity</i>	<i>12/1/2037</i>	<i>12/1/2042</i>

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On January 13, 2022, the County issued \$122,590,000 in Sales Tax Revenue Tax-Exempt bonds for Progressive Field. The bonds were issued with interest rates of 4.00 percent. The bonds were sold at a premium of \$20,522,553. The bonds were issued for a fifteen year period with final maturity during 2037. The bonds will be retired through the debt service fund.

On January 13, 2022, the County issued \$67,500,000 in Sales Tax Revenue Taxable bonds for Progressive Field. The bonds include \$39,930,000 of serial and \$27,570,000 of term bonds. The bonds were issued with interest rates varying from 1.90 to 2.90 percent. The bonds were sold at a premium of \$477,887. The bonds were issued for a fifteen year period with final maturity during 2037. The bonds will be retired through the debt service fund.

The term bonds maturing on July 1, 2032, July 1, 2033, July 1, 2034, July 1, 2035 and 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 July 1 and January 1 in the years and in the respective principal amounts as follows:

Year	\$4,730,000	\$4,850,000	\$4,970,000	\$5,105,000	\$7,915,000
2032	\$4,730,000	\$0	\$0	\$0	\$0
2033	0	4,850,000	0	0	0
2034	0	0	4,970,000	0	0
2035	0	0	0	5,105,000	0
2036	0	0	0	0	0
2037	0	0	0	0	7,915,000
Total	<u>\$4,730,000</u>	<u>\$4,850,000</u>	<u>\$4,970,000</u>	<u>\$5,105,000</u>	<u>\$7,915,000</u>
<i>Stated Maturity</i>	<i>7/1/2032</i>	<i>7/1/2033</i>	<i>7/1/2034</i>	<i>7/1/2035</i>	<i>1/1/2037</i>

On May 29, 2014, the County issued \$230,885,000 in Certificates of Participation (COPS) to fund a portion of the costs of the Convention Center Hotel project, which included \$158,760,000 in serial bonds and \$72,125,000 in term bonds. The COPs were sold at a premium of \$26,430,183 and discount of \$451,125. The Certificates were issued for a thirty year period with final maturity in year 2044. The certificates will be retired through the debt service fund. The COPs were issued through a series of lease agreements and trust indentures in accordance with Section 3313.375 of the Ohio Revised Code. The COPs have designated to be “qualified tax exempt obligations” within the meaning of 265(b)(3) of the Ohio Revised Code. In accordance with the lease terms, the project assets are leased to the Cleveland-Cuyahoga County Port Authority, and then subleased back to the County. Clear title to and right of possession of the leased property will transfer to the County upon the expiration of the lease term.

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:

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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, 2022, 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:

	Outstanding 12/31/22	Lines of Credit
Barton, Bronson and Cook Sanitary Improvement	\$952,276	\$1,698,534
Turney Road Sewer Rehabilitation	125,400	163,937
Richmond Forbes Pump Station Improvements	94,017	438,296
<i>Totals</i>	<u>\$1,171,693</u>	<u>\$2,300,767</u>

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

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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, 2022, 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.

The effects of the debt limitations described above at December 31, 2022 are an overall debt margin of \$751,188,174; and an unvoted debt margin of \$230,604,701.

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.

\$190,090,000 Progressive Field Project Sales Tax Bonds issued in January 2022 for the purpose of paying or reimbursing the costs of reconstructing, refurbishing, renovating, upgrading, improving and equipping Progressive Field 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 \$510,945,143 payable through December 2038. For the current year, principal and interest paid and total sales tax revenues were \$26,498,285 and \$326,462,998, 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 19.73 percent of net revenues. The total principal and interest remaining to be paid on the debt is \$13,218,077. Principal and interest paid for the current year and total net revenues available were \$1,361,592 and \$6,901,337 respectively.

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Principal and interest requirements to retire the County's long-term obligations outstanding at December 31, 2022, are as follows:

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
2023	\$11,955,000	\$4,303,228	\$27,535,000	\$13,794,239	\$10,345,000	\$3,879,868
2024	12,150,000	3,990,002	20,955,000	13,130,711	11,555,000	3,701,680
2025	8,325,000	3,666,884	17,250,000	12,346,031	12,100,000	3,285,423
2026	8,430,000	3,461,085	26,920,000	11,725,149	6,125,000	2,827,705
2027	8,615,000	3,245,368	27,940,000	10,725,652	3,485,000	2,575,911
2028-2032	51,635,000	12,147,844	139,975,000	38,708,402	16,790,000	10,563,407
2033-2037	54,205,000	3,441,674	125,105,000	15,584,524	16,590,000	6,543,693
2038-2042	0	0	10,355,000	414,200	15,035,000	2,185,749
Total	\$155,315,000	\$34,256,085	\$396,035,000	\$116,428,908	\$92,025,000	\$35,563,436

	Tax-Exempt Economic Development Revenue Bonds		Certificates of Participation	
	Serial and Term		Serial and Term	
	Principal	Interest	Principal	Interest
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	28,755,000	1,036,150	15,825,000	5,673,844
2028-2032	0	0	30,645,000	18,486,095
2033-2037	0	0	21,450,000	12,736,531
2038-2042	0	0	27,875,000	7,866,250
2043-2044	0	0	13,325,000	1,435,000
Total	\$121,315,000	\$16,311,200	\$165,235,000	\$75,735,846

	From Direct Borrowings				
	OWDA Loans		OPWC	Financed Purchases	
	Principal	Interest	Loans	Principal	Interest
2023	\$71,369	\$33,261	\$62,562	\$33,139,213	\$9,644,294
2024	73,837	30,792	62,563	35,056,335	8,212,317
2025	76,392	28,238	62,563	36,812,415	6,553,244
2026	79,034	25,595	62,564	38,518,524	4,829,152
2027	81,769	22,861	0	29,489,788	3,083,664
2028-2032	453,281	69,864	0	15,330,734	11,135,816
2033-2037	151,712	5,232	0	22,283,234	6,837,516
2038-2040	0	0	0	20,452,865	1,393,234
Total	\$987,394	\$215,843	\$250,252	\$231,083,108	\$51,689,237

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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		
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
2026	3,825,000	2,126,382	3,930,000	2,126,382	(1,698,088)	10,309,676
2027-2031	21,285,000	6,948,452	21,905,000	6,948,452	(5,548,865)	51,538,039
2032-2034	9,630,000	889,261	9,905,000	889,261	(1,095,594)	20,217,928
Total	\$42,125,000	\$19,891,520	\$43,355,000	\$19,891,520	(\$16,270,256)	\$108,992,784

Business-Type Activities

	From Direct Borrowings		
	OWDA Loans		OPWC Loans
	Principal	Interest	
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	862,593	130,873	144,224
2028-2032	2,916,918	344,207	709,312
2033-2037	803,268	83,635	662,069
2038-2040	136,263	4,750	229,118
Total	\$8,367,873	\$1,356,890	\$2,321,621

Leases Payable

The County has outstanding agreement to lease buildings and equipment. Due to the implementation of GASB Statement 87, these leases have met the criteria of leases thus requiring them to be recorded by the County. The future lease payments were discounted based on the interest rate implicit in the lease or using the County's incremental borrowing rate. This discount is being amortized using the interest method over the life of the lease. A summary of the principal and interest amounts for the remaining leases is as follows:

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Year	Governmental Activities		Business-Type Activities	
	Principal	Interest	Principal	Interest
2023	\$3,025,349	\$130,650	\$25,480	\$74,520
2024	2,678,852	91,687	26,177	73,823
2025	2,357,664	56,223	26,894	73,106
2026	538,072	34,194	27,630	72,370
2027	480,092	24,823	28,387	71,613
2028-2032	1,035,932	28,716	154,025	345,975
2033-2037	0	0	176,295	323,705
2038-2042	0	0	201,785	298,215
2043-2047	0	0	230,960	269,040
2048-2052	0	0	264,354	235,646
2053-2057	0	0	302,575	197,425
2058-2062	0	0	346,324	153,676
2063-2067	0	0	396,397	103,603
2068-2072	0	0	453,711	46,289
2073-2074	0	0	98,328	1,671
	<u>\$10,115,961</u>	<u>\$366,293</u>	<u>\$2,759,322</u>	<u>\$2,340,677</u>

Note 22 – Conduit Debt Obligations

Periodically, the County has issued Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial, commercial, and hospital facilities deemed to be in the public interest. These bonds are secured by the property financed and are payable solely from payment received on the underlying mortgage loans. The bonds do not constitute a debt or pledge of the full faith and credit of the County, and, therefore, are not reported in the financial statements. In addition, no commitments beyond the collateral, the payments from the private-sector entities, and maintenance of the tax-exempt status of the conduit debt obligation were extended by the County for any of those bonds. 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, 2022, the aggregate principal amounts outstanding for the Industrial Development, Hospital Revenue, and Mortgage Revenue Bonds were approximately \$271.3 million, \$1.9 billion, and \$136.1 million, respectively.

Note 23 – Risk Management

Health Insurance

The County has elected to provide medical benefits (with respect to three of its medical plans) and its prescription drug plan through a self-insured program. The maintenance of these benefits is accounted for in the self-funded health insurance internal service fund. The County purchased excess coverage insurance (stop loss) policy with Medical Mutual of Ohio. Incurred but not reported claims of \$6,502,846 have been accrued as a liability based on a review of January through February 2023 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.

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Management's expectation is the claims liability will be paid within one year. Changes in the fund's claims liability amounts for 2021 and 2022 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2021	\$6,491,798	\$101,652,424	\$102,075,111	\$6,069,111
2022	6,069,111	101,800,953	101,367,218	6,502,846

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 2022, 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	582,758,000
Hilton Hotel	357,206,000
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
ACE USA International Excess Alliance LLC	
Sheriff's Inland Marine	500,000
Travelers Property Casualty Company of America	
Prosecutor's Sex Crime Van	3,121,000
Commerce and Industry/Aviation Insurance	
County Airport	10,000,000
Premises Medical	5,000
Starr Surplus Lines Insurance Company	
Cyber Insurance	3,000,000
Ohio Casualty	
Auto On-Road Physical Damage	16,991,948
American Alternative Insurance Corporation	
Drone Coverage	1,000,000
CAN/Continental Casualty Company	
Builder's Risk Insurance for Justice Center Build Out	4,000,000

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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 2022 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 2022. The maintenance of these benefits is accounted for in the Workers' Compensation internal service fund.

Incurred but not reported claims and premium of \$3,989,359 have been accrued as a liability at December 31, 2022, 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, 2022, 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 2021 and 2022 were as follows:

	Balance at Beginning of Year	Current Year Claims	Claim Payments	Balance at End of Year
2021	\$5,767,082	\$4,449,619	\$3,335,115	\$6,881,586
2022	6,881,586	830,914	3,723,141	3,989,359

Note 24 – 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.

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Cuyahoga County Arts and Culture District (the District)

The District receives its funding from a voted thirty-cent tax upon a pack of cigarettes. The tax was approved in November 2006 and was effective February 2007 for period of ten years. On November 3, 2015, subsequent to the initial approval of the levy, the electors of the County re-approved the levy for an additional ten years, through January 31, 2027. The District is responsible for granting the tax proceeds to support the operating or capital expenses of arts or cultural organizations. The District is a legally separate organization that began operating in 2007. The County does appoint the voting majority of the Board of the District but is not able to impose its will. The District provides no financial benefit to or burden on the County.

Cuyahoga County Land Reutilization Corporation (the Corporation)

The Corporation receives its funding from interest and penalty on current delinquent property taxes which is used for its operations and to pay for principal and interest on debt issued by the Corporation. The Corporation also receives grant monies to operate. The Corporation was created to demolish condemned structures and maintain the property on abandoned parcels. The land is held until it can be used for productive purposes. The Corporation is a legally separate nonprofit corporation that began operating in 2009. The Corporation's governing body is the Board of Directors, made up of nine members, including the County Fiscal Officer, the County Executive or their designee, a member of the County Council and two representatives of the City of Cleveland, referred to as the Statutory Directors. The remaining four members are selected unanimously by the Statutory Directors. The Corporation provides no financial benefit to or burden on the County.

Cuyahoga Community College (the College)

The Cuyahoga County Executive appoints the majority of the nine member Board (six Trustees with the remaining three being appointed by the Governor). The College is an institution of higher education and is legally separate and fiscally independent of other State and local governments. The College has no financial benefit/burden relationship with the County.

Note 25 – 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 2022, the County contributed \$153,835.

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

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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 2022, 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 2022, the County contributed \$8,000.

Gateway Economic Development Corporation of Greater Cleveland (Gateway)

In 1990, the County, the City of Cleveland and Gateway Economic Development Corporation of Greater Cleveland (Gateway) entered into a three party agreement which authorized Gateway to construct, own and provide for the operation of a sports facility which included a baseball stadium, an arena and a joint development site. Gateway was incorporated on May 31, 1990, and is a not-for-profit corporation legally separate from any other entity. The five-member board consists of two members appointed by the City, two members appointed by the County Executive and one member appointed by the President of the County Council with concurrence of the Mayor of the City of Cleveland. Each participant's degree of control is limited to its representation on the board. Gateway adopts its own budget, authorizes expenditures, and hires and fires its own staff. In 2022, 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 2022, the County did not make a contribution.

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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 2022, the County did not make a contribution.

Greater Cleveland Regional Transit Authority (Authority)

The Authority is an independent, special purpose political subdivision of the State of Ohio with powers derived from Sections 306.30 through 306.71 of the Ohio Revised Code. The Authority has territorial boundaries and jurisdiction coextensive with the territorial boundaries of Cuyahoga County. The Authority was created on December 30, 1974, by ordinance of the Council of the City of Cleveland and by resolution of the Board of County Commissioners of Cuyahoga County, and became operational on September 5, 1975. Under Ohio law, the Authority is authorized to levy a sales and use tax for transit purposes, including both capital improvement and operating expenses upon approval by a majority of the electorate residing within the territorial boundaries of the Authority. On July 22, 1975, the voters of the County approved a 1 percent sales and use tax with no limit on its duration. The Authority is managed by a ten-member Board of Trustees and provides directly, or under contract, virtually all mass transportation within the County. Of its ten-member board, four of the members are appointed by the Mayor of the City of Cleveland with the consent of City Council; three members, one of whom must reside in the City of Cleveland, are appointed by the County Executive; the remaining three members are elected by an association of suburban mayors, city managers, and township trustees. None of the participating governments appoints a majority of the Authority's board and none has an ongoing financial interest or responsibility. None of the participating governments provided any significant financial transactions with the Authority during 2022. 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 2022, the County did not make a contribution.

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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.

Note 26 – 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 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 27 – 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 ended in April 2023. During 2022, the County received COVID-19 funding. The County will continue to spend available COVID-19 funding consistent with the applicable program guidelines. 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.

During 2022, the County received Coronavirus Aid, Relief, and Economic Security (CARES) Act funding. Of the amounts received, \$1,175,883 was sub-granted to other governments and \$43,299,699 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.

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Note 28 – Significant Commitments

Contractual Commitments

At December 31, 2022, the County's significant contractual commitments consisted of the following:

Project	Contract Amount	Amount Paid	Remaining on Contract
Sanitary Sewer Projects			
Emergency Repairs	\$2,955,017	\$2,557,089	\$397,928
2020 Sewer Repair Program	5,977,242	4,931,808	1,045,434
Cleaning, Televising, Sanitizing Sewers	4,093,811	3,417,342	676,469
2019 Sewer Repair Program	3,202,170	3,071,788	130,382
Wallings Road Pump Station Improvements	677,055	651,395	25,660
General Engineering Services	1,500,000	782,834	717,166
Total Sanitary Sewer Projects	18,405,295	15,412,256	2,993,039
Airport Projects			
Airport Apron and Taxiway B Reconstruction	5,322,781	4,909,373	413,408
Road and Bridge Projects			
Various Road Reconstruction, Widening and Resurfacing	81,792,044	63,255,002	18,537,042
General and Design Engineering Services	17,627,728	13,216,815	4,410,913
Various Bridge Rehabilitation	5,278,689	1,993,176	3,285,513
Jefferson Road Bridge Replacement	4,749,202	126,500	4,622,702
Green Road Bridge Replacement	4,126,504	3,916,806	209,698
General Construction Management Support, Adjunct Services and Materials Testing	2,672,869	1,053,570	1,619,299
Future Amazon Site Perimeter Roads - Euclid	1,171,840	1,125,840	46,000
Old Rockside Bridge	8,394,535	1,644,093	6,750,442
West 130th Street Bridge Professional Services	723,440	666,974	56,466
Crestwood-Eastwood Culvert Replacement	1,598,700	0	1,598,700
Stream and Wetland Foundation	105,000	15,750	89,250
2019 County-wide Preventive Maintenance Program	241,889	169,436	72,453
2022 Preventative Maintenance Crack Sealing	313,062	121,318	191,744
Total Road and Bridge Projects	128,795,502	87,305,280	41,490,222
Information Technology Projects			
Enterprise Resource Planning Software - ERP	37,968,163	28,057,906	9,910,257
Harris Real Property Tax/CAMA Appraisal Systems	5,703,359	2,424,167	3,279,192
Data Lake Repository Tool	1,252,062	1,163,668	88,394
Data Center Co-Location Services	1,000,000	161,818	838,182
Wide Area Networks Links	780,000	510,107	269,893
Cellular Mobility Services	7,500,000	1,499,891	6,000,109
Kofile Cloud Recording System	3,264,300	0	3,264,300
Staff Augmentation WFM	453,100	386,530	66,570
Total Information Technology Projects	\$57,920,984	\$34,204,087	\$23,716,897

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Project	Contract Amount	Amount Paid	Remaining on Contract
Facility-Related Projects			
General Architectural and Engineering	\$16,185,400	\$5,200,174	\$10,985,226
Juvenile Court Complex	5,310,000	4,260,150	1,049,850
Harvard Garage Roof Replacement	3,282,328	2,794,605	487,723
Jail Elevators	2,320,000	770,135	1,549,865
Elevator Services for Various County Buildings	3,371,437	2,771,587	599,850
Fire Dampers, Smoke Dampers and Inspection	1,376,400	1,108,776	267,624
General Mechanical, Electric, Plumbing and Architecture	782,247	713,344	68,903
HVAC Overhaul	463,408	122,189	341,219
JJC Boilers	387,000	0	387,000
Uninterruptible Power Source	689,800	0	689,800
QCI Construction Management Services	450,000	0	450,000
Total Facility-Related Projects	<u>34,618,020</u>	<u>17,740,960</u>	<u>16,877,060</u>
Total Contractual Commitments	<u>\$245,062,582</u>	<u>\$159,571,956</u>	<u>\$85,490,626</u>

All of the remaining commitment amounts were encumbered at year end. The amounts of \$359,082 and \$2,035,524 in intergovernmental and contracts payables, respectively, has been capitalized in governmental activities. The amount of \$221,906 in contracts payable in the business-type 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	\$19,765,530
Human Services	7,702,333
County Board of Developmental Disabilities	14,669,295
Other Governmental Funds	98,427,243
Total Governmental Funds	<u>140,564,401</u>
Proprietary Funds:	
Sanitary Engineer	7,579,784
Other Enterprise Funds	831,793
Internal Service Funds	7,151,566
Total Proprietary Funds	<u>15,563,143</u>
Total	<u>\$156,127,544</u>

Cuyahoga County, Ohio
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Note 29 – 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 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 2022. 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.

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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.

The System entered into the joint venture 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, the System entered into the joint venture Visiting Nurse Association Health Care Partners of Ohio for the purpose of delivering health care services and resources to clients in the communities. The services include home health, hospice, home-based primary care and mental health services. MetroHealth Holdings LLC entered into the joint venture NEO Total Health and Wellness, LLC to provide coordinated primary care services to the senior population. All three 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 as a change in non-operating revenue (expense).

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.

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Statement of Activities The System recognizes as operating revenues those transactions that are major or central to the provision of health care services. Operating revenues include those revenues received for direct patient care, grants received from organizations as reimbursement for patient care, and other incidental revenue associated with patient care. Operating expenses include those costs associated with providing patient care including costs of professional care, operating the hospital facilities, administrative expenses, and depreciation and amortization. Non-operating revenues include County funding, Stimulus funding, investment income and special purpose grants and donations, primarily research. Non-operating expenses include interest expense and expenses from special purpose funds for research related activities.

Net patient service revenue Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors, estimated allowances for uncollectible accounts and uncompensated care allowances. Retroactive adjustments are recorded on an estimated basis in the period the related services are rendered and adjusted in future periods, as final settlements are determined. Net patient service revenue is reported net of a provision for uncollectible accounts of \$67,886 in 2022.

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 \$10,852 in 2022, 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 25 percent and 39 percent, respectively, of the System's net patient service revenue for the year ended December 31, 2022. 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 2022, the System voluntarily participated in the Centers for Medicare and Medicaid Services (CMS) Global and Professional Direct Contracting Model (DCE). The goal of the program is 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,

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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, 2022, the System recorded \$36,196 of capitation revenue related to the DCE in the other revenue line of the Statement of Revenues, Expenses, and Changes in Net Position.

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% 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 2021 and 2022, 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, 2022, \$31,335 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 \$112,245 in 2022. The System incurred franchise fee expense of \$34,366 in 2022 and was recorded in other expenses in the Statement of Revenues, Expenses, and Changes in Net Position. At December 31, 2022, the System had Program assessments payables of \$8,825 recorded in the Statement of Net Position in other current liabilities.

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 \$31,291 for 2022. These amounts are included in net patient service revenue and include Hospital Care Assurance (HCAP) revenue of \$22,968 in 2022, reduced by HCAP assessments recorded by the System of \$4,357 in 2022.

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.

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For 2022, the System recorded CICIP program revenue of \$60,742 which is included in net patient service revenue. At December 31, 2022, the System had a CICIP receivable of \$16,284 and a CICIP payable of \$919. The receivable and payable are included in the Statement of Net Position in other receivables and other current liabilities, respectively.

Charity Care The System provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. Key elements used to determine eligibility include household income, real property and other assets. The System does not pursue collection of amounts determined to qualify as charity care; therefore, they are not reported as revenue.

The System maintains records to identify and monitor the level of charity care it provides. These records include the amount of charges forgone for services and supplies furnished under its charity care policy and the estimated cost of these services and supplies. The System has a presumptive charity program, which recognizes that there is a segment of the population that should fall within the guidelines of its charity programs, yet do not qualify due to failure to apply or failure to provide income documentation. The System's presumptive charity program seeks to identify and provide financial relief for those patients who would have qualified had their economic situation been known and documented. The System also contracts with an independent third party, which provides assistance in determining which patients qualify for presumptive charity.

The charges foregone for charity care provided by the System, totaled \$176,308 in 2022, which represents 4.2 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.

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. Full repayment was completed in October 2022.

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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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.

Leases The System recognizes lease assets and lease liabilities on the statement of net position for all leases with terms longer than 12 months.

At the commencement of the lease term, the System recognizes a lease liability and an intangible right-to-use asset. The System measures the lease liability at the present value of the payments expected to be made during the lease term. The future lease payments are discounted using the rate implicit in the lease. If the interest rate cannot be readily determinable, the System's estimated incremental borrowing rate is used. In subsequent financial periods, the System calculates the amortization of the discount on the lease liability and reports that amount as an outflow of resources. The corresponding leased assets are measured at the amount of the initial measurement of the lease liability plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. The assets are amortized in a systematic and rational manner over the shorter of the lease term or the useful life of the underlying asset.

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The following are the most commonly used estimated useful lives:

Buildings	25 - 40 Years
Building Improvements	5 - 20 Years
Equipment	3 - 15 Years
Land Improvements	5 - 15 Years
Vehicles	4 Years

The asset and accumulated depreciation are removed from the related accounts when the asset is disposed. Any income or loss resulting from this disposal is recorded in the Statement of Revenues, Expenses, and Changes in Net Position.

Pensions For purposes of measuring the net pension liability or asset, deferred outflows of resources and deferred inflows of resources related to pensions, pension expense, and information about the fiduciary net position of the Ohio Public Employees Retirement System (OPERS) Traditional, Combined and Member-Directed Plans and additions to/deductions from OPERS fiduciary net position have been determined on the same basis as they were reported by OPERS. For this purpose, benefit payments (including refunds of employee contributions) were recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

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

Net Position The System classifies its net position into three categories as follows:

Net Investment in Capital Assets – consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, other debt and deferred inflows and outflows of resources that are attributable to the acquisition, construction or improvement of those assets.

Restricted – results when constraints placed on the use of the net position are either externally imposed by creditors, grantors, contributors, or imposed by law through constitutional provisions or enabling legislation.

Unrestricted – consists of the remaining net position that does not meet the previously listed criteria.

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 2022 was \$1,752 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. Medicare and Medicaid accounted for approximately 29 percent and 23 percent, respectively, of the System’s net patient accounts receivable. Excluding these payors, no other payor source represents more than 10 percent of the System’s patient accounts receivable.

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The System maintains a provision for uncollectible accounts based on the expected collectability of patient accounts receivable.

Changes in Accounting Principles and Recent Accounting Pronouncements

GASB has issued the following statements that have been recently implemented by the System:

GASB Statement No. 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 fiscal years beginning after June 15, 2021, and all reporting periods thereafter. This statement was adopted by the System at January 1, 2022 and had a material impact on the financial statements. As of January 1, 2022, the financial statements were restated as follows: right-of-use assets and lease liabilities were increased by approximately \$60 million. Reference Note 8 for disclosures associated with implementation of this standard.

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 are effective for reporting periods beginning after June 15, 2021. The System adopted this statement during the year ended December 31, 2022, noting no significant impact to the financial statements.

GASB Statement No. 93, *Replacement of Interbank Offered Rates* – As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The objective of this Statement is to address those and other accounting and financial reporting implications that result from the replacement of an interbank offered rate (IBOR). The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021. Guidance on lease modifications is effective for fiscal years beginning after June 15, 2021, and all reporting periods thereafter. All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020. The System adopted this statement during the year ended December 31, 2022, noting no significant impact to the 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

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accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. The System adopted this statement during the year ended December 31, 2022, noting no significant impact to the financial statements.

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. The System adopted this statement during the year ended December 31, 2022, noting no significant impact to the financial statements.

GASB has recently issued the following statements not yet implemented by the System:

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. 99, *Omnibus 2022*- The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows: The requirements related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. The requirements related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

GASB Statement No. 100, *Accounting Changes and Error Corrections*—an amendment of GASB Statement No. 62 - The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability. The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. The System has not yet determined the impact this statement will have on its financial statements.

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GASB Statement No. 101, *Compensated Absences* - The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. 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, 2022, the Capitalized Interest Payment Fund and the Bond Project Fund had balances of \$9,342 and \$57,006, respectively.

The GICs are classified as deposits and are eligible holdings in accordance with the Twelfth Supplemental Trust Indenture enacted May 1, 2017 between the County, acting by and through the System’s Board of Trustees, and the bond trustee.

Custodial Credit Risk Custodial credit risk is the risk that, in the event of bank failure, the System’s deposits might not be recovered. FDIC insurance through December 31, 2022 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. The System’s bank deposits at December 31, 2022 totaled \$248,499 and were subject to the following categories of custodial credit risk:

Uncollateralized	\$246,042
Amount collateralized or insured	<u>2,457</u>
Total bank balances	<u><u>\$248,499</u></u>

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Investments The System's investment policy was established in accordance with the provisions of Sections 339.06 and 339.061 of the Ohio Revised Code (ORC). The investment portfolio consists of both a Reserve Portfolio and a Non-Reserve Portfolio. Per section 339.061 of the Ohio revised code, at least 25 percent of the average amount of the System's investment portfolio over the course of the preceding fiscal year needs to be invested as a "reserve" in specific types of low-risk investment instruments. Investments in the Non-Reserve Portfolio have a long-term time horizon and are not needed for operations for at least seven years. The System is still in the process of transferring funds to the Non-Reserve Portfolio. The blended component units of the System are not required to adhere to the System's investment policy.

The System's investment policy authorizes the System to invest in the following investments within the Reserve Portfolio:

- Securities and obligations of the U.S. Treasury and other direct issuances of federal government agencies or instrumentalities.
- No-load money market mutual funds investing exclusively in the previously listed items, rated in the highest category at the time of purchase by at least one nationally recognized statistical rating organization (NRSRS); and repurchase agreements made through eligible institutions mentioned in section 135.32 of the ORC, secured by the previously listed items.
- Time certificates of deposit or savings accounts and deposit accounts in any eligible institution mentioned in section 135.32 of the ORC.
- Municipal and state bonds of Ohio or any political subdivisions of Ohio.
- The Ohio subdivision's fund as provided in Section 135.45 of the ORC.
- Commercial paper notes that constitutes unsecured short-term debt on an entity defined in Division (D) of Section 1705.01 of the ORC and matures no later than 270 days from purchase date, the aggregate value of the commercial paper does not exceed 10 percent of the aggregate value of the outstanding paper of the entity, the paper is rated by at least two NRSRS and is rated in the highest classification and the entity has assets exceeding \$500,000, and total combined investments in commercial paper and bankers acceptances does not exceed 40 percent of the System's average aggregate Reserve Portfolio, and the investment in commercial paper of a single issuer does not exceed in the aggregate 5 percent of the Reserve Portfolio.
- Bankers' acceptances of banks that are insured by the FDIC, that mature no later than 180 days from purchase, are eligible for purchase by the Federal Reserve System, and the total combined investments in banker's acceptances and commercial paper does not exceed 40 percent of the System's average aggregate Reserve Portfolio.
- 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.

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- Securities lending agreements with any eligible institution mentioned in section 135.32 of the Revised Code that is a member of the federal reserve system or federal home loan bank or with any recognized United States securities dealer, under the terms of which agreements the System lends securities and the eligible institution or dealer agrees to simultaneously exchange similar securities or cash, equal value for equal value.
- Debt interests rated at the time of purchase in the three highest categories by two NRSRS and issued by foreign nations diplomatically recognized by the U.S. government, where the investment made does not exceed 1 percent of a country's total average portfolio.
- A current unpaid or delinquent tax line of credit authorized under section (G) of the section 135.341 of the Revised Code, provided that all of the conditions for entering into such a line of credit under that division are met.

The System's investment policy authorizes the System to invest in the following investments within the Non-Reserve Portfolio:

- Any permissible investments previously described within the Reserve Portfolio.
- Fixed income investments that emphasize high quality (BBB- rating or higher) and the single issuer, excluding the US Treasury and Federal Government Agencies, does not exceed 10 percent of the market value of the Non-Reserve Portfolio. Permissible fixed income investments are U.S. government and U.S. government agency securities, corporate notes and bonds, mortgage backed securities, preferred stock, fixed income securities of foreign governments and corporations, guaranteed investment contracts (GIC), and fixed income mutual funds and comingled pools.
- Equity investments of domestic and international common stocks, real estate investment trusts (REITs), convertible notes and bonds, convertible preferred stocks, and equity mutual funds or comingled pools. Stocks must emphasize companies with total market capitalizations exceeding \$100 million and any individual commitment at the time of purchase should not represent more than 10 percent nor should a sector group exceed 50 percent of the portfolio's market value. International equity investments are limited to 20 percent of the Non-Reserve Portfolio balance, must be made through mutual funds or comingled structures, and cannot be weighed more than 50 percent to a single country. Cash equivalents are to be considered temporary and should not exceed 10 percent of a manager's portfolio.

As of December 31, 2022, 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	\$110,421	\$28,420	\$82,001	AA+
Federal Home Loan Mortgage Corporation, Federal National Mortgage Association, Government National Mortgage Association, Federal Home Loan Banks and Federal Farm Credit Banks	123,300	36,837	86,463	AA+
Corporate Bonds	3,968	3,968	0	AA+
Money Market Mutual Funds	32,153	32,153	0	AAA
Total Investments	\$269,842	\$101,378	\$168,464	

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Deposits of \$405 and unrated investments of \$295,782 are included in investments on the Statement of Net Position at December 31, 2022. Of these investments, \$129,573 are fixed income mutual funds. The underlying securities held by these funds have a weighted-average maturity of 5 years. Additionally, \$19,687 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, 2022 are as follows:

Deposits	\$248,445
Investments	<u>565,624</u>
Total	<u><u>\$814,069</u></u>

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, 2022:

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	\$110,421	\$0	\$110,421
U.S. Agency Securities	123,300	0	123,300
Corporate Bonds	3,968	0	3,968
Total Debt Securities	<u>237,689</u>	<u>0</u>	<u>237,689</u>
Money Market Mutual Funds	32,153	32,153	0
Mutual Funds	280,128	280,128	0
Certificates of Deposit	2,067	0	2,067
Equities	13,587	13,328	259
Total Investments Measured at Fair Value	<u><u>\$565,624</u></u>	<u><u>\$325,609</u></u>	<u><u>\$240,015</u></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, 2022, the System's investments all have effective maturity dates of less than five years.

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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, 2022, 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, 2022, the System is not exposed to custodial credit risk as it relates to its investment portfolio.

Concentration of Credit Risk Concentration of credit risk is the risk of loss attributable to the magnitude of investments in any single issuer. This does not apply to debt securities explicitly guaranteed by the United States Treasury which are deemed to be "risk-free". The System’s investment policy requires that the portfolio be structured to diversify investments to reduce the risk of loss resulting from over-concentration of assets in a specific maturity, a specific issuer or a specific type of security.

Investment policy asset class allocation guidelines, for the System's total investment portfolio and the Non-Reserve Portfolio are as follows:

<u>Asset Class</u>	<u>Total System Portfolio</u>		<u>Non-Reserve Portfolio</u>	
	<u>Minimum Percentage</u>	<u>Maximum Percentage</u>	<u>Minimum Percentage</u>	<u>Maximum Percentage</u>
Fixed Income/Cash and Cash Equivalents	60%	100%	0%	100%
Domestic Equity	0	30	0	100
International Equity	0	10	0	20

The overall investment portfolio is kept within the above specified ranges through portfolio rebalancing and cash flow considerations. Rebalancing is implemented not less than quarterly to maintain the asset allocation ranges.

The System’s investment policy requires further diversification by limiting exposure to any one issuer, excluding U.S. government issued or backed securities, in the Non-Reserve Fund to 10 percent of the portfolio. Combined commercial paper notes and banker’s acceptances is limited to 40 percent of the Reserve Portfolio balance. Investments of U.S. corporate notes is limited to 15 percent of the Reserve Portfolio.

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Capital Assets

The following table summarizes changes in the capital assets of the System for the year ended December 31, 2022 (as restated for GASB 87, *Leases*):

	Balance 12/31/21	Additions	Reductions	Balance 12/31/22
Nondepreciable Capital Assets				
Land	\$24,157	\$0	(\$363)	\$23,794
Construction in Progress	615,782	323,427	(644,808)	294,401
Total Nondepreciable Capital Assets	639,939	323,427	(645,171)	318,195
Depreciable Capital Assets				
Land Improvements	14,006	1	(18)	13,989
Buildings and Fixed Equipment	764,586	604,278	(6,140)	1,362,724
Equipment	475,725	41,235	(225,857)	291,103
Total Depreciable Capital Assets	1,254,317	645,514	(232,015)	1,667,816
Less Accumulated Depreciation				
Land Improvements	(12,606)	(354)	19	(12,941)
Buildings and Fixed Equipment	(535,208)	(29,993)	5,439	(559,762)
Equipment	(408,965)	(24,123)	225,810	(207,278)
Total Accumulated Depreciation	(956,779)	(54,470)	231,268	(779,981)
Total Depreciable Capital Assets, Net	297,538	591,044	(747)	887,835
Capital Assets, Net	\$937,477	\$914,471	(\$645,918)	\$1,206,030

Beginning capital asset balance has been restated due to the implementation of GASB Statement No. 87. Capital leases with a net carrying value of \$7,531 previously included with capital assets have been reclassified as right-of-use assets on the Statement of Net Position.

Total depreciation and amortization expense related to capital assets for 2022 was \$54,470.

Revolving Line of Credit

During 2022, the System renegotiated and extended a line of credit in place with one of its corporate banks. There is \$100,000 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 July 29, 2023.

Advances under the line of credit may be Base Rate Advances or Secured Overnight Financing Rate (SOFR) Advances, or a combination thereof, as selected by the System. The applicable interest rate under Base Rate Advances is equal to the highest of (a) the Prime Rate, (b) one half of one percent (0.50 percent) in excess of the Federal Funds Effective Rate, (c) one percent (1.00 percent) in excess of Daily Simple SOFR, or (d) one percent (1.00 percent). The applicable interest rate under SOFR advances shall be the Daily Simple SOFR Rate plus SOFR Index Adjustment (0.10 percent) plus Applicable Margin (0.45 percent). Interest accrued on each advance is to be paid on each monthly payment date. Principal is due on the term maturity date. There were no draws or repayments as of December 31, 2022.

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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 (7.00 percent at December 31, 2022). At December 31, 2022, the outstanding balance under this line of credit was \$892.

Revolving line of credit activity for the year ended December 31, 2022 is as follows:

	Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22
Revolving Line of Credit				
MetroHealth System, bank line of credit as defined in the respective agreement, established in 2022	\$0	\$0	\$0	\$0
Recovery Resources, Wells Fargo line of credit as defined in the respective agreement, established in 2015	1,732	504	(1,344)	892
<i>Total Revolving Line of Credit</i>	<u>\$1,732</u>	<u>\$504</u>	<u>(\$1,344)</u>	<u>\$892</u>

Long-Term Debt

Information regarding the System's long-term debt activity and balances as of and for the year ended December 31, 2022 is as follows:

	Outstanding 12/31/21	Additions	Reductions	Outstanding 12/31/22	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	10,845
Unamortized discounts and premiums	29,878	0	1,752	28,126	0
<i>Total Revenue Bonds</i>	<u>1,050,538</u>	<u>0</u>	<u>1,752</u>	<u>1,048,786</u>	<u>10,845</u>
Other Long-Term Obligations					
Loan Obligation - OhioMAS	10	0	10	0	0
Equipment Obligation - Citizens Asset Finance	711	0	195	516	206
<i>Total Other Long-Term Obligations</i>	<u>721</u>	<u>0</u>	<u>205</u>	<u>516</u>	<u>206</u>
<i>Total</i>	<u>\$1,051,259</u>	<u>\$0</u>	<u>\$1,957</u>	<u>\$1,049,302</u>	<u>\$11,051</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

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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.

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

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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, 2022, there were no draws on the Letter of Credit.

The System financed various equipment purchases which expire at various dates through 2025. The assets and liabilities under financed purchases are recorded at the lower of the present value of minimum payments or the fair value of the asset. Depreciation of the assets under financed purchases are included in depreciation expense for the year ended December 31, 2022.

Following is a summary of property held under financed purchases at December 31, 2022:

Equipment	\$10,166
Accumulated Depreciation	<u>(9,650)</u>
Total	<u>\$516</u>

The revenue bonds and equipment related financed purchases requirements for years subsequent to December 31, 2022, are as follows:

	Total Lease Obligations		Total Hospital Revenue Bonds	
	Principal	Interest	Principal	Interest
2023	\$205	\$21	\$10,845	\$54,926
2024	217	11	11,410	54,369
2025	94	1	11,995	53,784
2026	0	0	12,605	53,169
2027	0	0	13,255	52,523
2028-2032	0	0	76,755	251,559
2033-2037	0	0	98,715	226,651
2038-2042	0	0	127,550	191,902
2043-2047	0	0	164,425	153,662
2048-2052	0	0	213,765	104,323
2053-2057	0	0	279,340	38,737
Total	<u>\$516</u>	<u>\$33</u>	1,020,660	<u>\$1,235,605</u>
Unamortized Premiums			<u>28,126</u>	
Total Hospital Bonds, Net			<u>\$1,048,786</u>	

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, 2022, the total liability for amounts due to third-party payors was \$4,388. Amounts classified as ‘due within one year’ are based on historical communications and estimated timing of recoupment requests from third-party payors.

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Accrued Vacation and Sick Leave System employees earn vacation and sick leave at varying rates depending on job classification and years of service. Employees can accumulate up to one and a half years of their earned vacation leave. All accumulated, unused vacation time is paid upon separation if the employee has completed 90 days of employment with the System. There is no limit on the amount of sick time earned. Upon retirement, employees with a minimum of 10 years of service have sick leave balances paid out at 50 percent of eligible hours at their current rate of pay. Depending on the employee's hire date the maximum payout is either 240 hours or 800 hours. As of December 31, 2022, the total liability for accrued vacation and sick leave was \$60,358. 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, 2022:

	Balance at 12/31/21	Additions	Deletions	Balance at 12/31/22	Due within One Year
Amounts due to third-party payors	\$15,896	\$4,630	(\$16,138)	\$4,388	\$1,115
Accrued vacation and sick leave	63,028	69,304	(71,974)	60,358	9,116
Totals	\$78,924	\$73,934	(\$88,112)	\$64,746	\$10,231

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 2022, 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, 2022. 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 2022 and 2021 as follows:

Workers' Compensation

	Balance	Incurred	Paid	Balance	One Year
2021	\$6,132	\$1,036	(\$1,659)	\$5,509	\$1,613
2022	5,509	1,777	(1,686)	5,600	1,675

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Professional Liability

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2021	\$36,999	\$7,230	(\$4,088)	\$40,141	\$11,295
2022	40,141	3,451	(4,549)	39,043	11,215

Employee Health Insurance

	Beginning Balance	Claims Incurred	Claims Paid	Ending Balance	Due Within One Year
2021	\$4,556	\$43,778	(\$43,068)	\$5,266	\$5,266
2022	5,266	45,629	(46,493)	4,402	4,402

The liabilities recorded for worker’s compensation and professional liability at December 31, 2022 and 2021 are undiscounted liabilities.

Leases

System as Lessee

The System and its component units have entered into various noncancellable leases and subleases of real estate and equipment.

Additionally, the System has entered into various leasing arrangements with its related entities. The System subleases two real estate properties from Recovery Resources. The terms of these arrangements, including renewal periods extend to 2029. These amounts are eliminated upon consolidation. The System leases five real estate properties from CCH Development Corporation. The terms of these arrangements, including renewal periods, extend to 2096.

Lease asset activity for year ended December 31, 2022, is summarized as follows:

	Balance 12/31/21	Additions	Reductions	Balance 12/31/22
Right of Use Assets:				
Real Estate	\$70,587	\$52,002	(\$26,736)	\$95,853
Equipment	1,590	3,647	0	5,237
<i>Total Right of Use Assets</i>	72,177	55,649	(26,736)	101,090
Less Accumulated Amortization				
Real Estate	5,020	8,257	(1,475)	11,802
Equipment	0	761	0	761
<i>Total Accumulated Depreciation</i>	5,020	9,018	(1,475)	12,563
<i>Total Right of Use Assets, Net</i>	\$67,157	\$46,631	(\$25,261)	\$88,527

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Included within the beginning balance are leases that have been reclassified from capital assets to right-of-use assets due to implementation of GASB Statement No. 87. The carrying value of these assets at January 1, 2022 was \$7,397.

The following summarizes changes in the lease liability for the year ended December 31, 2022:

	Balance 12/31/21	Additions	Reductions	Balance 12/31/22	Due Within One Year
Lease Liability	\$60,385	\$49,109	(\$32,464)	\$77,030	\$6,919

Future annual lease payment requirements of the System are as follows as of December 31, 2022:

Year	Principal	Interest
2023	\$6,919	\$2,396
2024	6,550	2,256
2025	5,618	2,107
2026	4,872	1,976
2027	4,193	1,850
2028-2032	44,494	3,042
2033-2037	2,569	501
2038-2042	1,277	144
2043-2047	334	63
2048-2052	204	9
	\$77,030	\$14,344

During 2022, the amount of outflows of resources recognized for variable payments not previously included in the measurement of the lease liability was \$812. Variable payments not included in the measurement of the lease liability are based on volumes of equipment-related usage.

System as Lessor

The System and its component units act as lessor for various noncancellable leasing and subleasing arrangements of real estate. The System leases building space to the Senior & Rehab Care at MetroHealth LLC, the terms of which extend to 2052. The System leases parking spaces to the CCH Development Corporation with terms extending to 2096. In addition, Lumina Imaging subleases building space to NEO Total Health and Wellness LLC through 2025.

The System had a balance of \$894 of lease receivables due within a year included within other receivables and \$7,794 of long-term lease receivables included within other assets on the Statement of Net Position as of December 31, 2022. The System also had deferred inflows related to leases of \$8,217 included within deferred inflows of resources on the Statement of Net Position as of December 31, 2022. The System recognized lease related revenue in the amount of \$1,168 for the year ended December 31, 2022. Included in this revenue was interest revenue of \$211.

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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).

The System's contributions to OPERS for the year ended December 31, 2022 were \$93,211 equal to the statutorily required contributions for each year, made up of \$76,382 for the Traditional Pension Plan, \$3,369 for the Combined Plan, and \$13,460 for the Member-Directed Plan. Contributions for the Combined Plan and Member-Directed Plan include defined OPEB plan (RMA) contributions of \$240 and \$3,846 respectively; a total of \$4,086 for the OPEB plan in 2022.

At December 31, 2022, the System reported a liability of \$304,075 for its proportionate share of the net pension liability related to the Traditional Pension Plan and an asset of \$23,316, 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, 2021 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, 2021). Although the pension asset and liability recognized in accordance with GASB Statement No. 68 meets the definition of an asset and 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 the employer cannot direct use of the pension asset. Additionally, there are no cash flows associated with the recognition of net pension assets, liabilities, deferrals and expense beyond the requirement to make statutory contributions.

At December 31, 2021, the System's proportion was 3.49 percent for the Traditional Pension Plan, which was an increase of .14 from its proportion measured as of December 31, 2020, and 5.26 percent for the Combined Plan, which was an increase of .30 from its proportion measured as of December 31, 2020, and 14.20 percent for the Member-Directed Plan, which was a decrease of .22 from its proportion measured as of December 31, 2020.

For the year ended December 31, 2022, the System recognized pension (benefit) expense for the Traditional Pension Plan of (\$34,620), the Combined Plan of (\$1,243) and the Member-Directed Plan of \$8,927.

At December 31, 2022, the System reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

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	Traditional Pension Plan	Combined Plan	Member- Directed Plan	Total
Deferred Outflows of Resources				
Differences between Expected and				
Actual Experience	\$15,501	\$129	\$2,549	\$18,179
Changes in Assumptions	38,025	1,042	86	39,153
Changes in Proportionate Share of Contributions	19,588	334	0	19,922
System Contributions Subsequent to the Measurement Date	76,382	3,369	81	79,832
<i>Total Deferred Outflows of Resources</i>	<u>\$149,496</u>	<u>\$4,874</u>	<u>\$2,716</u>	<u>\$157,086</u>
Deferred Inflows of Resources				
Differences between Expected and				
Actual Experience	\$6,669	\$2,319	\$0	\$8,988
Net Difference between Projected and Actual				
Earnings on Pension Plan Investments	361,685	4,447	587	366,719
Changes in Proportionate Share of Contributions	0	1,302	133	1,435
<i>Total Deferred Inflows of Resources</i>	<u>\$368,354</u>	<u>\$8,068</u>	<u>\$720</u>	<u>\$377,142</u>

At December 31, 2022, the Traditional Pension Plan reported \$76,382, the Combined Plan reported \$3,369, and the Member-Directed Plan reported \$81, 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	(\$33,294)	(\$1,527)	\$238
2023	(119,365)	(2,047)	173
2024	(85,047)	(1,390)	212
2025	(57,534)	(1,041)	224
2026	0	(249)	305
Thereafter	0	(309)	763
Total	<u>(\$295,240)</u>	<u>(\$6,563)</u>	<u>\$1,915</u>

The following table presents the December 31, 2022 net pension liability (asset) calculated using the discount rate of 6.9 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.

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Sensitivity of Net Pension Liability/(Asset) to Changes in the Discount Rate			
Net Pension Liability/(Asset)	1% Decrease	Current Discount	1% Increase
	5.9%	6.9%	7.9%
All Plans	\$783,960	\$280,759	(\$137,704)
Traditional Pension Plan	801,707	304,075	(110,021)
Combined Plan	(15,474)	(20,737)	(24,842)
Member-Directed Plan	(2,273)	(2,579)	(2,841)

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, 2022.

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 2022 used to fund post-retirement healthcare benefits was \$4,086, which is included in the System's contractually required contribution of \$93,211 for the year ended December 31, 2022.

At December 31, 2022, the System reported an asset of \$124,584 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, 2020, with a rolled-forward measurement date of December 31, 2021. 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, 2021). 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, 2021, the System's proportionate share of the OPERS net OPEB asset was 3.98 percent, an increase of 0.16 from the System's December 31, 2020 proportionate share of 3.82 percent.

For the year ended December 31, 2022, the System recognized OPEB benefit of (\$96,162).

At December 31, 2022, 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	\$59,393
Change in Assumptions	0	50,430
Differences between Expected and Actual Experience	0	18,897
Changes in Proportionate Share of Contributions	6,536	1,710
Total	\$6,536	\$130,430

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Net deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending December 31:</u>	
2022	(\$74,780)
2023	(27,607)
2024	(12,977)
2025	<u>(8,530)</u>
Total	<u><u>(\$123,894)</u></u>

The following table presents the December 31, 2022 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.

<u>Sensitivity of Net OPEB Liability to Changes in the Discount Rate</u>			
	<u>1% Decrease</u>	<u>Current Discount</u>	<u>1% Increase</u>
	5.00%	6.00%	7.00%
Net OPEB Asset	(\$73,267)	(\$124,584)	(\$167,178)

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, 2022 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.

<u>Sensitivity of Net OPEB Liability to Changes in the Health Care Cost Trend Rate</u>			
	<u>1% Decrease</u>	<u>Current Health Care Cost</u>	<u>1% Increase</u>
		Trend Rate Assumption	
Net OPEB Asset	(\$125,930)	(\$124,584)	(\$122,987)

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, 2022:

Restricted, Debt Service Payments	\$38,083
Restricted, Capital Asset Use	2,250
Restricted, Program Activities	5,692
Restricted, Nonspendable	<u>1,550</u>
Total	<u><u>\$47,575</u></u>

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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 2022, the System received support from the Foundation totaling \$17,304 which is recorded in other revenue and capital grants and gifts on the System's Statement of Revenues, Expenses, and Changes in Net Position. The outstanding receivable from the Foundation was \$458 at December 31, 2022 which is included in other receivables – related party on the System's Statement of Net Position.

The System provided the Foundation in-kind support totaling \$3,584 in 2022. 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, 2022, the fair values of the Foundation's investments were as follows:

Money Market Funds	\$5,476
Pooled Investment Fund	6,073
Mutual Funds	56,385
Common Stock	1
Limited Partnership Interests	93
Total Investments	<u>\$68,028</u>

The Foundation's net investment income for the year ended December 31, 2022 consisted of the following:

Interest and Dividends	\$1,230
Net Realized and Unrealized Gains (Losses)	(13,659)
Less: Investment Management Fees	<u>(89)</u>
	<u>(\$12,518)</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, 2022:

Programmatic Activities of The MetroHealth System	\$28,108
Time Restrictions	<u>2,766</u>
Total	<u>\$30,874</u>

The Foundation has restricted, nonexpendable net positions in the amounts of \$21,468 at December 31, 2022 that are restricted in perpetuity, the income from which is expendable to support the programmatic activities of The MetroHealth System.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 \$372 at December 31, 2022 which is included in other receivables – related party on the System’s Statement of Net Position.

The following summarizes changes in the capital assets of CCH for the year ended December 31, 2022:

	Balance 12/31/20	Additions	Reductions/ Transfers	Balance 12/31/21
<i>Nondepreciable Capital Assets</i>				
Land	\$4,580	\$0	\$0	\$4,580
<i>Depreciable Capital Assets</i>				
Buildings and Fixed Equipment	4,473	45,500	0	49,973
<i>Total Capital Assets</i>	9,053	45,500	0	54,553
<i>Less Accumulated Depreciation</i>				
Buildings and Fixed Equipment	(472)	(1,083)	0	(1,555)
<i>Capital Assets, Net</i>	\$8,581	\$44,417	\$0	\$52,998

Total depreciation and amortization expense related to capital assets for 2022 was \$1,083.

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 \$3,360 at December 31, 2022.

On June 29, 2022, CCH executed a mortgage loan agreement with KeyBank for \$41,220. The proceeds of the loan were used to finance a capital acquisition, which was subsequently leased to the System. The loan is collateralized by the capital acquisition and has a fixed interest rate of 4.38%. The loan requires annual principal and semiannual interest payments, is set to mature on June 29, 2029 and is subject to financial covenants. The outstanding loan balance was \$41,220 at December 31, 2022.

Additionally, also included in long-term debt on the Statement of Net Position is the balance of three 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

The loan payment requirements for years subsequent to December 31, 2022 are as follows:

	Principal	Interest
2023	\$2,457	\$2,098
2024	2,632	1,998
2025	1,714	1,828
2026	1,197	1,773
2027	1,235	1,727
2028-2029	38,750	2,623
Total	\$47,985	\$12,047

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, 2022, the System’s equity interest in the joint venture was \$3,574. Separately issued financial statements can be obtained by writing to Promedica, 100 Madison Avenue, Toledo, OH 43604, Attention: Finance Department.

Visiting Nurse Association Healthcare Partners of Ohio: The System has an equity interest in Visiting Nurse Association Healthcare Partners of Ohio, which is recorded as Equity Interest in Joint Ventures on the System’s Statement of Net Position. At December 31, 2022, the System’s equity interest in the joint venture was \$3,571. Separately issued financial statements can be obtained by writing to VNA Health Group, 23 Main Street, Holmdel, NJ 07733, Attention: Finance Department.

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, 2022, the System’s equity interest in the joint venture was \$2,324. Separately issued financial statements can be obtained by writing to The MetroHealth System, 2500 MetroHealth Drive, Cleveland, Ohio 44109, Attention: Finance Department.

Commitments and Contingencies

Purchase Commitments As of December 31, 2022, the System had commitments for various projects totaling approximately \$111,742. Projects with large commitments include \$84,030 for the construction of the new outpatient building; \$9,520 for building upgrades to the Parma Medica Center; \$3,258 for building upgrades for the Beachwood Medical Campus; \$3,237 for planning and executive services related to the Glick Center; \$5,616 for transformation medical equipment; \$3,067 for reconfiguration of Brooklyn Heights Building; \$3,013 for the garage enabling project. The medical equipment, Glick Center planning and executive services, and \$10,000 of the outpatient building construction are being funded by the Series 2017 Bond project funds, the remaining projects are funded through 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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022:

Financial Assets:	
Cash and Cash Equivalents	\$4,369
Accounts Receivable, Net	5,075
Other Receivables	49
Investments	<u>68,028</u>
Total Financial Assets, at December 31, 2022	<u>\$77,521</u>
Less those not available for general expenditures within one year:	
Promises to give, restricted by donors, supporting the mission of The MetroHealth System	(\$3,601)
Original donor-restricted gift, amounts required to be maintained in perpetuity by donor and accumulated investment gains	(27,087)
Less: Earnings to be utilized within one year	675
Funds functioning as endowment funds	(2,293)
Board-designated funds	(10,634)
Less: Board-designated funds expected to be utilized within one year Subject to expenditure for specified purposes	450 (19,981)
Less: purpose-restricted funds expected to be released within one year	5,500
Investments held in annuity reserves	<u>(504)</u>
	<u>(57,475)</u>
Total Financial Assets Available to Meet Cash Needs for General Expenditures within One Year	<u>\$20,046</u>

Functional Expenses The following table presents the natural classification detail of expenses by function. Certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy on a square footage basis, as well as salaries, wages and benefits, professional services, and other, which are allocated based on time and effort.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

	Grantmaking Program	Management and General	Fundraising	Total
Grants and Other Assistance	\$8,986	\$0	\$0	\$8,986
Salaries, Wages and Benefits	0	383	2,350	2,733
Purchased Services	0	179	552	731
Occupancy and Related Overhead	0	115	707	822
Other	0	111	625	736
Total Expenses	\$8,986	\$788	\$4,234	\$14,008

Note 30 – Cuyahoga County Convention Facilities Development Corporation

The component unit financial data report in the financial statements includes

Description of the Entity

The Cuyahoga County Convention Facilities Development Corporation, (the Corporation) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Corporation was formed on December 12, 2013 pursuant to Chapter 1702 of the Ohio Revised Code. The Corporation is directed by a nine-member Board of Directors (the Board) comprised of three individuals nominated by the Cuyahoga County Executive, three individuals nominated by the Cuyahoga County Council, two individuals nominated by the joint selection of the Cuyahoga County Executive and the Cuyahoga County Council, and an individual nominated by the joint selection of Destination Cleveland and the Greater Cleveland Partnership. The Board accepts or rejects these nominations. The Corporation promotes the common good and general welfare of residents of Cuyahoga County by enhancing the creation of new employment opportunities and supporting economic growth by overseeing the management of the Cleveland Convention Center.

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, for 2023 services, has been recorded as unearned.

Cash and Cash Equivalents To improve cash management, cash received by the Corporation is pooled. Individual fund integrity is maintained through the Corporation's records. The Corporation had no investments during the year or at the end of the year.

The Corporation has segregated bank accounts for monies held for various capital reserves. These accounts are presented as "cash in segregated capital accounts".

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

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

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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:

Description	Estimated Lives
Buildings and Improvements	15 years
Furniture and Fixtures	5 - 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.

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, 2022, \$9,794,209 of the Corporation's bank balance of \$10,044,209 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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, consisted of accounts (special event rental space) and a financed purchase receivable from Cuyahoga County. Most receivables, except the financed purchase 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	\$573,011	\$24,655	\$548,356

The County entered into a financed purchase agreement with the Corporation for the Facility. During 2014, the Corporation assumed the financed purchase receivable in the amount \$360,272,155 from Merchandise Mart Properties, Inc. The County will make monthly payments through 2027. As of December 31, 2022, the financed purchase receivable is \$152,383,475.

The annual financed purchase requirements are as follows:

Year	Principal	Interest
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	\$152,383,475	\$18,616,525

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

Capital Assets

Capital asset activity for the fiscal year ended December 31, 2022, was as follows:

	Balance 12/31/2021	Additions	Deductions	Balance 12/31/2022
Capital Assets not being depreciated:				
Construction in Progress	\$1,280,454	\$2,487,209	(\$470,049)	\$3,297,614
Capital Assets being depreciated:				
Building and Improvements	8,755,197	0	0	8,755,197
Furniture and Fixtures	1,675,073	0	0	1,675,073
Equipment	2,115,847	216,830	0	2,332,677
Total Capital Assets being depreciated	12,546,117	216,830	0	12,762,947
Less Accumulated Depreciation				
Building and Improvements	(1,696,062)	(583,680)	0	(2,279,742)
Furniture and Fixtures	(739,503)	(212,787)	0	(952,290)
Equipment	(1,100,176)	(399,872)	0	(1,500,048)
Total Accumulated Depreciation	(3,535,741)	(1,196,339)	0	(4,732,080)
Total Capital Assets being Depreciated, net	9,010,376	(979,509)	0	8,030,867
Total Capital Assets, net	\$10,290,830	\$1,507,700	(\$470,049)	\$11,328,481

During 2022, the Corporation donated \$346,018 of construction in progress to Cuyahoga County per the 2022 project funding agreement.

Long-Term Obligations

	Outstanding 12/31/2021	Additions	Reductions	Outstanding 12/31/2022	Amount Due in One Year
Loans from Direct Borrowings					
2014 County	\$180,220,543	\$0	\$27,837,068	\$152,383,475	\$29,223,768
2018 Levy	1,873,750	0	200,436	1,673,314	203,737
Total Loans from Direct Borrowings	\$182,094,293	\$0	\$28,037,504	\$154,056,789	\$29,427,505

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

Year	<i>From Direct Borrowings</i>		
	County		Levy
	Principal	Interest	Principal
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	153,365
Total	\$152,383,475	\$18,616,525	\$968,314

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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 408(k). The Corporation makes a discretionary employer contribution for each employee participating in the plan.

Operating Agreement

On December 27, 2013, the County entered into an operating 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 agreement expires in September, 2027. The agreement for operating the Facility falls under GASB Statement 94 "Public-Private Partnerships" which the Corporation will implement when required to do so.

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.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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
AIG Specialty Insurance Company	Professional Liability	2,000,000	250,000
United States Fire Insurance Company	Automobile Liability	1,000,000	1,000
Berkshire Hathaway Speciality 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 \$1,600.

Facilities Renovations

During 2022, the Corporation and Cuyahoga County entered into a project funding agreement for the renovation of the Facility (the Series 2022 Project). The County issued Economic Development revenue bonds, which, together with non-bond proceeds and the Corporation’s capital funds, will be used to provide funds sufficient to partially fund the Series 2022 Project. The Corporation is willing to provide funds to partially fund the Series 2022 Project, on the terms set out in the agreement. The Corporation’s 2022 contribution is \$8,655,482 which is reflected as an intergovernmental expense on the Statement of Revenues, Expenses and Changes in Net Position. The Corporation also contributed \$346,018 in capital assets to Cuyahoga County.

The Corporation is acting as Cuyahoga County’s construction agent with respect to the Series 2022 Project. The Corporation has administrative involvement related to the Series 2022 Project. These payments are reflected as pass through County construction payments made on the Statement of Revenues, Expenses and Changes in Net Position.

Related Party Transactions

During 2022, the Corporation received \$36,000,000 in financed purchase payments and \$5,400,000 as required by various agreements from Cuyahoga County. For legal purposes, all payments made by the County to the Corporation are called monthly base rental payments in the agreements. The \$5,400,000 base rental payment is reflected as other operating revenue on the Statement of Revenues, Expenses and Changes in Net Position.

During 2022, the Corporation paid \$36,000,000 in loan repayments to Cuyahoga County as required by the loan agreements. The Corporation paid \$27,837,068 towards loan principal reduction during 2022 leaving a remaining balance of \$152,383,475 as of December 31, 2022.

Cuyahoga County, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2022

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, 2022, the Corporation did not have a surplus. The agreement for operating the Facility falls under GASB Statement 94 "Public-Private Partnerships" which the Corporation will implement when required to do so.

During 2022, the Cuyahoga County Convention Facilities Development Corporation paid \$14,663 for participation in the County's self-insurance program.

During 2022, the Corporation received \$1,599,372 from Cuyahoga County on behalf of the Cuyahoga County Common Pleas Courts for use of space at the Convention Center.

During 2022, the Corporation received \$859,991 from the County for the construction and remodeling of the building formerly known as the Global Center for Health Innovation into complimentary facilities to enhance the Convention Center. The Corporation also incurred payables of \$359,082 for additional work completed by vendors prior to December 31, 2022. The Corporation has recorded an intergovernmental payable to the County for this amount.

During 2022, the Corporation paid \$9,000,000 to the County for the construction and remodeling of the complementary facilities to enhance the Convention Center per the project funding agreement.

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	\$1,429,481
Capital Improvements	1,132,328
Food Service Equipment	1,055,159
Capital Equipment	4,985
Capital Disbursement Account	<u>1,000</u>
Total	<u>\$3,622,953</u>

Litigation

The Corporation is not party to legal proceedings as of December 31, 2022.

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 ended in April 2023. During 2022, the Corporation did not receive COVID-19 funding.

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Required Supplementary Information

Cuyahoga County, Ohio
Required Supplementary Information
Schedule of the County's Proportionate Share of the
Net Pension Liability
Ohio Public Employees Retirement System - Traditional Plan
Last Nine Years (1)

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	2.81284500%	2.77775316%	2.88118726%	2.90868606%
County's Proportionate Share of the Net Pension Liability	\$244,728,901	\$411,324,769	\$569,486,207	\$796,630,141
County's Covered Payroll	\$401,859,010	\$385,304,847	\$400,845,611	\$388,636,042
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	60.90%	106.75%	142.07%	204.98%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	92.62%	86.88%	82.17%	74.70%

(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

2018	2017	2016	2015	2014
2.87702030%	2.88524250%	2.95208830%	2.91687298%	2.91687298%
\$451,348,708	\$655,189,507	\$511,338,907	\$351,807,480	\$343,861,322
\$376,235,335	\$369,014,345	\$363,357,034	\$353,958,294	\$347,925,638
119.96%	177.55%	140.73%	99.39%	98.83%
84.66%	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 Five Years (1)

	2022	2021	2020
County's Proportion of the Net Pension Asset	2.75449776%	2.86428226%	3.00598046%
County's Proportionate Share of the Net Pension Asset	\$10,852,862	\$8,268,140	\$6,268,193
County's Covered Payroll	\$12,509,014	\$12,619,579	\$13,378,157
County's Proportionate Share of the Net Pension Asset as a Percentage of its Covered Payroll	86.76%	65.52%	46.85%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	169.88%	157.67%	145.28%

(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

2019	2018
2.98767406%	2.83732344%
\$3,340,891	\$3,862,515
\$12,767,429	\$11,608,438
26.17%	33.27%
126.64%	137.28%

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 Six Years (1)

	2022	2021	2020	2019
County's Proportion of the Net OPEB (Asset)/Liability	2.76873520%	2.73760648%	2.84394628%	2.87303366%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$86,721,024)	(\$48,772,647)	\$392,822,866	\$374,575,769
County's Covered Payroll	\$425,341,849	\$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	-20.39%	-11.95%	92.39%	90.77%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	128.23%	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 Ten Fiscal Years

	2022	2021	2020	2019
County's Proportion of the Net Pension Liability	0.014966090%	0.018960456%	0.02229043%	0.02863707%
County's Proportionate Share of the Net Pension Liability	\$3,326,980	\$2,424,265	\$5,393,492	\$6,332,916
County's Covered Payroll	\$1,945,664	\$2,339,593	\$2,690,107	\$3,362,100
County's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	170.99%	103.62%	200.49%	188.36%
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	78.90%	87.80%	75.50%	77.40%

*Amounts presented for each fiscal year were determined as of June 30th.

See accompanying notes to the required supplementary information

2018	2017	2016	2015	2014	2013
0.03343374%	0.04048385%	0.04337093%	0.05189344%	0.06620823%	0.06620823%
\$7,351,329	\$9,617,025	\$14,517,556	\$14,341,829	\$16,104,131	\$19,183,138
\$3,800,850	\$4,450,700	\$4,563,457	\$5,414,214	\$7,285,008	\$9,006,103
193.41%	216.08%	318.13%	264.89%	221.06%	213.00%
77.30%	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 Six Fiscal Years (1)

	2022	2021	2020	2019
County's Proportion of the Net OPEB (Asset)/Liability	0.01496609%	0.01896046%	0.02229043%	0.02863707%
County's Proportionate Share of the Net OPEB (Asset)/Liability	(\$387,522)	(\$399,765)	(\$391,753)	(\$474,300)
County's Covered Payroll	\$1,945,664	\$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	-19.92%	-17.09%	-14.56%	-14.11%
Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability	230.70%	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 Ten Years

	2022	2021	2020	2019
Net Pension Liability - Traditional Plan				
Contractually Required Contribution	\$62,589,160	\$56,940,575	\$54,576,457	\$56,748,004
Contributions in Relation to the Contractually Required Contribution	(62,589,160)	(56,940,575)	(54,576,457)	(56,748,004)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$440,884,879	\$401,859,010	\$385,304,847	\$400,845,611
Pension Contributions as a Percentage of Covered Payroll	<u>14.20%</u>	<u>14.17%</u>	<u>14.16%</u>	<u>14.16%</u>
Net Pension Asset - Combined Plan				
Contractually Required Contribution	\$1,806,654	\$1,751,262	\$1,766,741	\$1,872,942
Contributions in Relation to the Contractually Required Contribution	(1,806,654)	(1,751,262)	(1,766,741)	(1,872,942)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll	\$12,904,671	\$12,509,014	\$12,619,579	\$13,378,157
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 (1)				
Contractually Required Contribution	\$477,374	\$438,953	\$404,974	\$437,344
Contributions in Relation to the Contractually Required Contribution	(477,374)	(438,953)	(404,974)	(437,344)
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (2)	\$464,481,779	\$425,341,849	\$408,048,776	\$425,157,368
OPEB Contributions as a Percentage of Covered Payroll	<u>0.10%</u>	<u>0.10%</u>	<u>0.10%</u>	<u>0.10%</u>

(1) Information prior to 2016 is not available for the OPEB plan.

(2) 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

2018	2017	2016	2015	2014	2013
\$54,978,322	\$49,435,826	\$44,784,206	\$44,111,406	\$42,938,390	\$45,669,229
(54,978,322)	(49,435,826)	(44,784,206)	(44,111,406)	(42,938,390)	(45,669,229)
\$0	\$0	\$0	\$0	\$0	\$0
\$388,636,042	\$376,235,335	\$369,014,345	\$363,357,034	\$353,958,294	\$347,925,638
14.15%	13.14%	12.14%	12.14%	12.13%	13.13%
\$1,787,440	\$1,509,097	\$1,328,064	\$1,248,145	\$1,100,701	\$1,117,649
(1,787,440)	(1,509,097)	(1,328,064)	(1,248,145)	(1,100,701)	(1,117,649)
\$0	\$0	\$0	\$0	\$0	\$0
\$12,767,429	\$11,608,438	\$11,067,200	\$10,401,208	\$9,172,508	\$8,597,300
14.00%	13.00%	12.00%	12.00%	12.00%	13.00%
\$450,924	\$4,304,781	\$7,976,140			
(450,924)	(4,304,781)	(7,976,140)			
\$0	\$0	\$0			
\$412,676,571	\$398,482,148	\$389,444,270			
0.11%	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

	2022	2021	2020	2019
Net Pension Liability				
Contractually Required Contribution	\$260,828	\$291,720	\$354,815	\$416,281
Contributions in Relation to the Contractually Required Contribution	<u>(260,828)</u>	<u>(291,720)</u>	<u>(354,815)</u>	<u>(416,281)</u>
Contribution Deficiency (Excess)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
County Covered Payroll (1)	\$1,863,057	\$2,083,714	\$2,534,393	\$2,973,436
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

2018	2017	2016	2015	2014	2013
\$503,162	\$595,593	\$590,927	\$677,296	\$828,045	\$1,270,358
(503,162)	(595,593)	(590,927)	(677,296)	(828,045)	(1,270,358)
\$0	\$0	\$0	\$0	\$0	\$0
\$3,594,014	\$4,254,236	\$4,220,907	\$4,837,829	\$6,120,027	\$9,771,985
14.00%	14.00%	14.00%	14.00%	13.53%	13.00%
\$0	\$0	\$0	\$0	\$28,759	\$97,720
0	0	0	0	(28,759)	(97,720)
\$0	\$0	\$0	\$0	\$0	\$0
0.00%	0.00%	0.00%	0.00%	0.47%	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, 2022

Changes in Assumptions – OPERS Pension– Traditional Plan

Amounts reported beginning in 2022 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:

	2022	2019	2018 and 2017	2016 and prior
Wage Inflation	2.75 percent	3.25 percent	3.25 percent	3.75 percent
Future Salary Increases	2.75 to 10.75 percent including wage 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	3.00 percent, simple	3.00 percent, simple	3.00 percent, simple	3.00 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below	see below
Investment Rate of Return	6.90 percent	7.20 percent	7.50 percent	8.00 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age	Individual Entry Age

The assumptions related to COLA or Ad Hoc COLA for Post-January 7, 2013, Retirees are as follows:

COLA or Ad Hoc COLA, Post-January 7, 2013 Retirees:

2022	3.00 percent, simple through 2022 then 2.05 percent, simple
2021	0.50 percent, simple through 2021 then 2.15 percent, simple
2020	1.40 percent, simple through 2020 then 2.15 percent, simple
2017 through 2019	3.00 percent, simple through 2018 then 2.15 percent, simple
2016 and prior	3.00 percent, simple through 2018 then 2.80 percent, simple 5.50 to 5.00 percent

Amounts reported beginning in 2022 use pre-retirement mortality rates based on 130 percent of the Pub-2010 General Employee Mortality tables (males and females) for State and Local Government divisions and 170 percent of the Pub-2010 Safety Employee Mortality tables (males and females) for the Public Safety and Law Enforcement divisions. Post-retirement mortality rates are based on 115 percent of the PubG-2010 Retiree Mortality Tables (males and females) for all divisions. Post-retirement mortality rates for disabled retirees are based on the PubNS-2010 Disabled Retiree Mortality Tables (males and females) for all divisions. For all the previously described tables, the base year is 2010 and mortality rates for a particular calendar year are determined by applying the MP-2020 mortality improvement scales (males and females) to all these tables.

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

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.

Changes in Assumptions – OPERS Pension – Combined Plan

	2022	2019	2018
Wage Inflation	2.75 percent	3.25 percent	3.25 percent
Future Salary Increases	2.75 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation	3.25 to 8.25 percent including wage inflation
COLA or Ad Hoc COLA:			
Pre-January 7, 2013 Retirees	3.00 percent, simple	3.00 percent, simple	3.00 percent, simple
Post-January 7, 2013 Retirees	see below	see below	see below
Investment Rate of Return	6.90 percent	7.20 percent	7.50 percent
Actuarial Cost Method	Individual Entry Age	Individual Entry Age	Individual Entry Age

For 2022, 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.

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:

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

	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	See Below	See Below
Payroll Increases	3.00 percent	3.50 percent
Cost-of-Living Adjustments (COLA)	0.00 percent, effective July 1, 2017	2.00 percent simple applied as follows: for members retiring before August 1, 2013, 2.00 percent per year; for members retiring August 1, 2013, or later, 2.00 percent COLA commences on fifth anniversary of retirement date.

Investment rate of return:

2021 and 2022	7.00 percent, net of investment expenses, including inflation
2017 through 2020	7.45 percent, net of investment expenses, including inflation
2016 and prior	7.75 percent, net of investment expenses, including inflation

Beginning in 2022, post-retirement mortality rates are based on the Pub-2010 Teachers Healthy Annuitant Mortality Table, adjusted 110 percent for males, projected forward generationally using mortality improvement scale MP-2020. Pre-retirement mortality rates are based on Pub-2010 Teachers Employee Table adjusted 95 percent for females, projected forward generationally using mortality improvement scale MP-2020. For disabled retirees, mortality rates are based on the Pub-2010 Teachers Disabled Annuitant Table projected forward generationally using mortality improvement scale MP-2020.

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, 2022

Changes in Assumptions – OPERS OPEB

Wage Inflation:	
2022	2.75 percent
2021 and prior	3.25 percent
Projected Salary Increases (including wage inflation):	
2022	2.75 to 10.75 percent
2021 and prior	3.25 to 10.75 percent
Investment Return Assumption:	
Beginning in 2019	6.00 percent
2018	6.50 percent
Municipal Bond Rate:	
2022	1.84 percent
2021	2.00 percent
2020	2.75 percent
2019	3.71 percent
2018	3.31 percent
Single Discount Rate:	
2022	6.00 percent
2021	6.00 percent
2020	3.16 percent
2019	3.96 percent
2018	3.85 percent
Health Care Cost Trend Rate:	
2022	5.50 percent, initial 3.50 percent, ultimate in 2034
2021	8.50 percent, initial 3.50 percent, ultimate in 2035
2020	10.50 percent, initial 3.50 percent, ultimate in 2030
2019	10.00 percent, initial 3.25 percent, ultimate in 2029
2018	7.50 percent, initial 3.25 percent, ultimate in 2028

Changes in Benefit Term - STRS Pension

For 2022, the Board approved a one-time 3 percent COLA effective on the anniversary of a benefit recipient's retirement date for those eligible during Fiscal Year 2023 and eliminated the age 60 requirement to receive unreduced retirement that was scheduled to go into effect August 1, 2026.

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.

Cuyahoga County, Ohio
Notes to the Required Supplementary Information
For the Year Ended December 31, 2022

Changes in Assumptions – STRS OPEB

For 2022, salary increase rates were updated based on the actuarial experience study for the period July 1, 2015, through June 30, 2021, and were changed from age based to service based. Healthcare trends were updated to reflect emerging claims and recoveries experience.

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.

For 2020, there was no change to the claims costs process. Claim curves were updated to reflect the projected fiscal year ending June 30, 2021 premium based on June 30, 2020 enrollment distribution. The non-Medicare subsidy percentage was increased effective January 1, 2021 from 1.984 percent to 2.055 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2021. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the AMA Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed indefinitely.

For 2019, there was no change to the claims costs process. Claim curves were trended to the fiscal year ending June 30, 2020, to reflect the current price renewals. The non-Medicare subsidy percentage was increased effective January 1, 2020, from 1.944 percent to 1.984 percent per year of service. The non-Medicare frozen subsidy base premium was increased effective January 1, 2020. The Medicare subsidy percentages were adjusted effective January 1, 2021 to 2.1 percent for the Medicare plan. The Medicare Part B monthly reimbursement elimination date was postponed to January 1, 2021.

For 2018, the subsidy multiplier for non-Medicare benefit recipients was increased from 1.9 percent to 1.944 percent per year of service effective January 1, 2019. The non-Medicare frozen subsidy base premium was increased effective January 1, 2019, and all remaining Medicare Part B premium reimbursements will be discontinued beginning January 1, 2020.

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Combining and Individual Fund Statements and Schedules

Combining Statements – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. Following is a description of the County's nonmajor special revenue funds:

Motor Vehicle Gas Tax – To account for and report revenue derived from the motor vehicle gasoline taxes. Expenditures in this special revenue fund are restricted by State law to County road and bridge maintenance and construction.

Health and Human Services Levy – To account for and report restricted property taxes from health and human services levies to provide public assistance to general relief recipients and certain public social services.

Children Services – To account for and report a County-wide property tax levy and State grants restricted to the support and placement of children.

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.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

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.

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.

Litter Prevention and Recycling – To account for and report grant monies restricted for the County-wide Litter Control and Recycling Program prescribed by the State of Ohio Department of Natural Resources.

Sports Facilities Enhancement – To account for and report the distribution of excise tax bond proceeds to the major privately owned sports facilities restricted for enhancements to those facilities.

Convention Center – To account for and report proceeds from the convention center naming rights which are shared with the City of Cleveland and restricted for maintenance of the convention center and Global Center for Health Innovation.

Convention Center Hotel – To account for and report debt monies restricted for the operation of the convention center hotel. The fund did not have any budgetary activity in 2022; 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 2022; therefore, budgetary information is not provided.

Ballpark Renovation – To account for and report the distribution of sales tax revenue bond proceeds to the privately owned sports facility. The proceeds are restricted for enhancements to this facility. The fund did not have any budgetary activity in 2022; 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.

Coronavirus Relief – To account for and report federal monies restricted to assist local governments with the coronavirus pandemic.

(continued)

Combining Statements – Nonmajor Governmental Funds (continued)

Nonmajor Special Revenue Funds – continued

Workforce Development – To account for and report revenue from Federal, State and County governments restricted to provide resources related to workforce development programs in 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.

27th Pay Reserve – To account for and report transfers set aside by the County to build a reserve for the 27th pay period. This fund is combined with the general fund and the health and human services levies and other legislative and executive special revenue funds for GAAP reporting purposes.

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.

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.

Economic Development Revenue Bonds – CCCFDC – To account for and report debt proceeds restricted for the improvement of the Convention Center. The fund did not have any budgetary activity in 2022; therefore, budgetary information is not provided.

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2022

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$451,735,751	\$9,819,192	\$27,022,421	\$488,577,364
Cash and Cash Equivalents In Segregated Accounts	4,944,286	0	1,301,650	6,245,936
Accrued Interest Receivable	929,308	0	0	929,308
Accounts Receivable	3,189,344	0	0	3,189,344
Interfund Receivable	328,918	0	0	328,918
Intergovernmental Receivable	24,199,307	958,155	4,529,115	29,686,577
Sales Taxes Receivable	0	2,811,291	0	2,811,291
Property Taxes Receivable	165,092,746	12,683,769	0	177,776,515
Lease Receivable	1,358,436	0	0	1,358,436
Loans Receivable	84,117,404	3,679,107	0	87,796,511
Restricted Assets: Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	233,867,538	45,476,809	48,659,995	328,004,342
<i>Total Assets</i>	<u>\$969,763,038</u>	<u>\$75,428,323</u>	<u>\$81,513,181</u>	<u>\$1,126,704,542</u>
Liabilities				
Accounts Payable	\$22,913,812	\$15,250	\$0	\$22,929,062
Accrued Wages	2,109,814	0	0	2,109,814
Contracts Payable	1,025,001	0	2,616,358	3,641,359
Retainage Payable	0	0	1,301,650	1,301,650
Intergovernmental Payable	6,572,004	0	537,015	7,109,019
Interfund Payable	1,102,680	0	0	1,102,680
Employee Withholdings Payable	578,898	0	0	578,898
Unearned Revenue	38,183,662	0	0	38,183,662
<i>Total Liabilities</i>	<u>72,485,871</u>	<u>15,250</u>	<u>4,455,023</u>	<u>76,956,144</u>
Deferred Inflows of Resources				
Property Taxes	146,367,377	10,891,162	0	157,258,539
Unavailable Revenue	30,449,105	3,352,859	2,937,830	36,739,794
Lease	1,358,436	0	0	1,358,436
<i>Total Deferred Inflows of Resources</i>	<u>178,174,918</u>	<u>14,244,021</u>	<u>2,937,830</u>	<u>195,356,769</u>
Fund Balances				
Restricted	719,103,831	61,169,052	74,120,328	854,393,211
Unassigned (Deficit)	(1,582)	0	0	(1,582)
<i>Total Fund Balances</i>	<u>719,102,249</u>	<u>61,169,052</u>	<u>74,120,328</u>	<u>854,391,629</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$969,763,038</u>	<u>\$75,428,323</u>	<u>\$81,513,181</u>	<u>\$1,126,704,542</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2022

	Nonmajor Special Revenue Funds	Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$132,302,686	\$13,056,411	\$0	\$145,359,097
Sales Tax	0	8,862,689	0	8,862,689
Hotel/Lodging Taxes	32,471,076	2,081,044	0	34,552,120
Excise Tax	13,225,870	7,455,191	0	20,681,061
Payments in Lieu of Taxes	1,247,739	2,090,913	0	3,338,652
Charges for Services	55,344,898	2,500	2,725	55,350,123
Licenses and Permits	1,536,294	0	0	1,536,294
Fines and Forfeitures	4,517,762	0	0	4,517,762
Intergovernmental	245,336,474	3,554,920	17,510,734	266,402,128
Investment Earnings/Interest	(1,015,811)	727,847	142	(287,822)
Lease	42,280	0	0	42,280
Rentals and Royalties	9,494,757	0	0	9,494,757
Contributions and Donations	6,698,754	12,016,989	8,653,982	27,369,725
Other	4,438,194	24,126	600,086	5,062,406
<i>Total Revenues</i>	<u>505,640,973</u>	<u>49,872,630</u>	<u>26,767,669</u>	<u>582,281,272</u>
Expenditures				
Current:				
General Government:				
Legislative and Executive	95,320,392	1,081,133	2,163,803	98,565,328
Judicial	75,861,688	0	7,289,997	83,151,685
Public Works	30,882,931	0	25,520,047	56,402,978
Health and Safety	149,456,631	0	0	149,456,631
Social Services	111,076,768	0	0	111,076,768
Community Development	51,642,150	0	521,791	52,163,941
Capital Outlay	0	0	9,211,780	9,211,780
Intergovernmental	1,175,883	0	0	1,175,883
Debt Service:				
Principal Retirement	2,187,863	69,395,000	0	71,582,863
Interest	362,741	38,234,296	0	38,597,037
Issuance Costs	0	1,471,123	0	1,471,123
<i>Total Expenditures</i>	<u>517,967,047</u>	<u>110,181,552</u>	<u>44,707,418</u>	<u>672,856,017</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(12,326,074)</u>	<u>(60,308,922)</u>	<u>(17,939,749)</u>	<u>(90,574,745)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	3,283	0	0	3,283
Revenue Bonds Issued	190,090,000	0	30,600,000	220,690,000
Premium on Bonds Issued	0	22,918,460	0	22,918,460
Inception of Lease Payable	725,977	0	0	725,977
Transfers In	30,053,574	68,164,284	34,751,557	132,969,415
Transfers Out	(49,586,086)	(3,213,658)	0	(52,799,744)
<i>Total Other Financing Sources (Uses)</i>	<u>171,286,748</u>	<u>87,869,086</u>	<u>65,351,557</u>	<u>324,507,391</u>
<i>Net Change in Fund Balances</i>	158,960,674	27,560,164	47,411,808	233,932,646
<i>Fund Balances Beginning of Year</i>	<u>560,141,575</u>	<u>33,608,888</u>	<u>26,708,520</u>	<u>620,458,983</u>
<i>Fund Balances End of Year</i>	<u>\$719,102,249</u>	<u>\$61,169,052</u>	<u>\$74,120,328</u>	<u>\$854,391,629</u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2022

	Motor Vehicle Gas Tax	Health and Human Services Levy	Children Services	Real Estate Assessment	Alcohol, Drug and Mental Health Board
Assets					
Equity in Pooled Cash and Cash Equivalents	\$54,908,924	\$33,428,929	\$10,244,530	\$33,643,518	\$45,902,290
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0
Accrued Interest Receivable	513,501	0	0	0	0
Accounts Receivable	4,913	0	0	0	21,717
Interfund Receivable	0	0	0	0	0
Intergovernmental Receivable	11,368,568	916,535	2,732,436	0	1,480,399
Property Taxes Receivable	0	34,703,267	47,827,946	0	46,134,373
Lease Receivable	1,358,436	0	0	0	0
Loans Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
<i>Total Assets</i>	<u>\$68,154,342</u>	<u>\$69,048,731</u>	<u>\$60,804,912</u>	<u>\$33,643,518</u>	<u>\$93,538,779</u>
Liabilities					
Accounts Payable	\$22,974	\$0	\$8,184,382	\$178,768	\$5,458,342
Accrued Wages	338,373	0	0	266,814	144,693
Contracts Payable	1,023,086	0	0	0	0
Intergovernmental Payable	1,326,316	0	204,825	111,248	1,086,939
Interfund Payable	37,499	0	0	25,194	1,500
Employee Withholdings Payable	92,844	0	0	73,210	39,702
Unearned Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>2,841,092</u>	<u>0</u>	<u>8,389,207</u>	<u>655,234</u>	<u>6,731,176</u>
Deferred Inflows of Resources					
Property Taxes	0	30,767,107	42,403,141	0	40,901,659
Unavailable Revenue	7,363,538	4,852,695	6,687,970	0	6,451,150
Lease	1,358,436	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>8,721,974</u>	<u>35,619,802</u>	<u>49,091,111</u>	<u>0</u>	<u>47,352,809</u>
Fund Balances					
Restricted	56,591,276	33,428,929	3,324,594	32,988,284	39,454,794
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>56,591,276</u>	<u>33,428,929</u>	<u>3,324,594</u>	<u>32,988,284</u>	<u>39,454,794</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$68,154,342</u>	<u>\$69,048,731</u>	<u>\$60,804,912</u>	<u>\$33,643,518</u>	<u>\$93,538,779</u>

Cuyahoga Support Enforcement	Delinquent Real Estate Assessment	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives for Safer Communities
\$5,391,837	\$15,967,682	\$9,315,359	\$3,483,786	\$20,462,191	\$795,887	\$4,351,218
0	0	1,645,920	0	82,521	0	0
0	0	0	0	40,967	0	0
368,437	91,941	86,754	180,087	0	0	11,403
5,334	21,028	0	0	0	0	0
269,462	0	0	0	1,366,539	0	140,781
7,974,507	0	0	0	0	0	1,337,879
0	0	0	0	0	0	0
0	0	0	0	84,117,404	0	0
0	0	0	0	0	3,350,000	0
<u>\$14,009,577</u>	<u>\$16,080,651</u>	<u>\$11,048,033</u>	<u>\$3,663,873</u>	<u>\$106,069,622</u>	<u>\$4,145,887</u>	<u>\$5,841,281</u>
\$343,149	\$57,907	\$3,926	\$49,503	\$1,654,396	\$40,845	\$0
486,312	88,117	10,632	18,858	0	0	63,904
0	0	0	0	0	0	0
971,255	39,084	5,359	8,751	72,129	75,182	24,189
10,378	2,876	0	0	0	0	0
133,436	24,178	2,917	5,174	0	0	17,534
0	0	0	0	0	0	0
<u>1,944,530</u>	<u>212,162</u>	<u>22,834</u>	<u>82,286</u>	<u>1,726,525</u>	<u>116,027</u>	<u>105,627</u>
7,070,012	0	0	0	0	0	1,186,132
1,115,106	0	0	0	0	0	187,081
0	0	0	0	0	0	0
<u>8,185,118</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,373,213</u>
3,879,929	15,868,489	11,025,199	3,581,587	104,343,097	4,029,860	4,362,441
0	0	0	0	0	0	0
<u>3,879,929</u>	<u>15,868,489</u>	<u>11,025,199</u>	<u>3,581,587</u>	<u>104,343,097</u>	<u>4,029,860</u>	<u>4,362,441</u>
<u>\$14,009,577</u>	<u>\$16,080,651</u>	<u>\$11,048,033</u>	<u>\$3,663,873</u>	<u>\$106,069,622</u>	<u>\$4,145,887</u>	<u>\$5,841,281</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2022

	Victim Assistance	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety
Assets					
Equity in Pooled Cash and Cash Equivalents	\$313,457	\$9,724,157	\$20,719,718	\$12,651,996	\$17,867,170
Cash and Cash Equivalents					
In Segregated Accounts	0	0	2,161,386	0	906,558
Accrued Interest Receivable	0	0	21,791	198,680	0
Accounts Receivable	0	0	116,781	0	66,048
Interfund Receivable	0	0	0	0	302,556
Intergovernmental Receivable	131,145	0	920,257	0	918,766
Property Taxes Receivable	2,556,174	0	0	0	24,558,600
Lease Receivable	0	0	0	0	0
Loans Receivable	0	0	0	0	0
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	0	0	0
<i>Total Assets</i>	<u>\$3,000,776</u>	<u>\$9,724,157</u>	<u>\$23,939,933</u>	<u>\$12,850,676</u>	<u>\$44,619,698</u>
Liabilities					
Accounts Payable	\$95,697	\$8,853	\$347,289	\$0	\$326,726
Accrued Wages	37,966	0	74,020	8,658	542,394
Contracts Payable	0	0	0	0	1,915
Intergovernmental Payable	70,261	0	240,609	3,991	240,398
Interfund Payable	0	0	88,280	0	40,286
Employee Withholdings Payable	10,416	0	20,310	2,376	148,824
Unearned Revenue	0	0	0	0	0
<i>Total Liabilities</i>	<u>214,340</u>	<u>8,853</u>	<u>770,508</u>	<u>15,025</u>	<u>1,300,543</u>
Deferred Inflows of Resources					
Property Taxes	2,266,244	0	0	0	21,773,082
Unavailable Revenue	357,440	0	0	0	3,434,125
Lease	0	0	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>2,623,684</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>25,207,207</u>
Fund Balances					
Restricted	162,752	9,715,304	23,169,425	12,835,651	18,111,948
Unassigned (Deficit)	0	0	0	0	0
<i>Total Fund Balances (Deficit)</i>	<u>162,752</u>	<u>9,715,304</u>	<u>23,169,425</u>	<u>12,835,651</u>	<u>18,111,948</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$3,000,776</u>	<u>\$9,724,157</u>	<u>\$23,939,933</u>	<u>\$12,850,676</u>	<u>\$44,619,698</u>

Other Public Works	Other Social Services	Litter Prevention and Recycling	Sports Facilities Enhancement	Convention Center	Convention Center Hotel	Arena Renovation
\$855,825	\$12,577,369	\$5,336	\$0	\$4,449	\$0	\$0
0	147,901	0	0	0	0	0
8,038	0	0	0	0	0	0
0	6,668	0	0	478,731	0	0
0	0	0	0	0	0	0
0	166,222	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	3,974,787	0	9,581,003	13,604,771
<u>\$863,863</u>	<u>\$12,898,160</u>	<u>\$5,336</u>	<u>\$3,974,787</u>	<u>\$483,180</u>	<u>\$9,581,003</u>	<u>\$13,604,771</u>
\$0	\$752,425	\$0	\$0	\$71,810	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	68,100	6,918	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	820,525	6,918	0	71,810	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
863,863	12,077,635	0	3,974,787	411,370	9,581,003	13,604,771
0	0	(1,582)	0	0	0	0
<u>863,863</u>	<u>12,077,635</u>	<u>(1,582)</u>	<u>3,974,787</u>	<u>411,370</u>	<u>9,581,003</u>	<u>13,604,771</u>
<u>\$863,863</u>	<u>\$12,898,160</u>	<u>\$5,336</u>	<u>\$3,974,787</u>	<u>\$483,180</u>	<u>\$9,581,003</u>	<u>\$13,604,771</u>

(continued)

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds (continued)
December 31, 2022

	Ballpark Renovation	Hotel/Lodging Tax	Coronavirus Relief	Workforce Development	Opioid Mitigation	Total Nonmajor Special Revenue Funds
Assets						
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,704,941	\$42,225,775	\$661,245	\$93,528,162	\$451,735,751
Cash and Cash Equivalents In Segregated Accounts	0	0	0	0	0	4,944,286
Accrued Interest Receivable	0	0	0	0	146,331	929,308
Accounts Receivable	0	1,751,222	0	4,642	0	3,189,344
Interfund Receivable	0	0	0	0	0	328,918
Intergovernmental Receivable	0	0	0	3,788,197	0	24,199,307
Property Taxes Receivable	0	0	0	0	0	165,092,746
Lease Receivable	0	0	0	0	0	1,358,436
Loans Receivable	0	0	0	0	0	84,117,404
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	203,356,977	0	0	0	0	233,867,538
<i>Total Assets</i>	<u>\$203,356,977</u>	<u>\$4,456,163</u>	<u>\$42,225,775</u>	<u>\$4,454,084</u>	<u>\$93,674,493</u>	<u>\$969,763,038</u>
Liabilities						
Accounts Payable	\$0	\$0	\$2,720,231	\$2,253,828	\$342,761	\$22,913,812
Accrued Wages	0	0	0	29,073	0	2,109,814
Contracts Payable	0	0	0	0	0	1,025,001
Intergovernmental Payable	0	0	1,321,882	287,120	407,448	6,572,004
Interfund Payable	0	896,667	0	0	0	1,102,680
Employee Withholdings Payable	0	0	0	7,977	0	578,898
Unearned Revenue	0	0	38,183,662	0	0	38,183,662
<i>Total Liabilities</i>	<u>0</u>	<u>896,667</u>	<u>42,225,775</u>	<u>2,577,998</u>	<u>750,209</u>	<u>72,485,871</u>
Deferred Inflows of Resources						
Property Taxes	0	0	0	0	0	146,367,377
Unavailable Revenue	0	0	0	0	0	30,449,105
Lease	0	0	0	0	0	1,358,436
<i>Total Deferred Inflows of Resources</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>178,174,918</u>
Fund Balances						
Restricted	203,356,977	3,559,496	0	1,876,086	92,924,284	719,103,831
Unassigned (Deficit)	0	0	0	0	0	(1,582)
<i>Total Fund Balances (Deficit)</i>	<u>203,356,977</u>	<u>3,559,496</u>	<u>0</u>	<u>1,876,086</u>	<u>92,924,284</u>	<u>719,102,249</u>
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$203,356,977</u>	<u>\$4,456,163</u>	<u>\$42,225,775</u>	<u>\$4,454,084</u>	<u>\$93,674,493</u>	<u>\$969,763,038</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, 2022

	Motor Vehicle Gas Tax	Health and Human Services Levy	Children Services	Real Estate Assessment	Alcohol, Drug and Mental Health Board
Revenues					
Property Taxes	\$0	\$25,494,955	\$39,578,083	\$0	\$38,616,824
Hotel/Lodging Taxes	0	0	0	0	0
Excise Tax	0	0	0	0	0
Payments in Lieu of Taxes	0	187	0	0	0
Charges for Services	12,740	0	50,837	17,892,124	21,729
Licenses and Permits	0	0	0	0	0
Fines and Forfeitures	137,700	0	0	0	0
Intergovernmental	36,835,227	2,107,823	31,002,278	0	34,264,821
Investment Earnings/Interest	(4,109,352)	0	0	0	(7)
Lease	42,280	0	0	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	0	0	0
Other	7,266	0	2,100,588	3,088	379,084
<i>Total Revenues</i>	<u>32,925,861</u>	<u>27,602,965</u>	<u>72,731,786</u>	<u>17,895,212</u>	<u>73,282,451</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	11,274,775	0
Judicial	0	0	0	0	0
Public Works	29,005,308	0	0	0	0
Health and Safety	0	32,472,000	0	0	77,652,423
Social Services	0	3,706,841	86,190,481	0	0
Community Development	0	0	0	775,886	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	93,843	0	0	0	300,429
Interest	0	0	0	0	55,551
<i>Total Expenditures</i>	<u>29,099,151</u>	<u>36,178,841</u>	<u>86,190,481</u>	<u>12,050,661</u>	<u>78,008,403</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>3,826,710</u>	<u>(8,575,876)</u>	<u>(13,458,695)</u>	<u>5,844,551</u>	<u>(4,725,952)</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	3,283	0	0	0	0
Revenue Bonds Issued	0	0	0	0	0
Inception of Lease Payable	0	0	0	0	0
Transfers In	53,185	200,069	0	0	0
Transfers Out	(15,778,979)	0	(207,884)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(15,722,511)</u>	<u>200,069</u>	<u>(207,884)</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	<u>(11,895,801)</u>	<u>(8,375,807)</u>	<u>(13,666,579)</u>	<u>5,844,551</u>	<u>(4,725,952)</u>
<i>Fund Balances Beginning of Year</i>	<u>68,487,077</u>	<u>41,804,736</u>	<u>16,991,173</u>	<u>27,143,733</u>	<u>44,180,746</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$56,591,276</u>	<u>\$33,428,929</u>	<u>\$3,324,594</u>	<u>\$32,988,284</u>	<u>\$39,454,794</u>

Cuyahoga Support Enforcement	Delinquent Real Estate Assessment	County Land Reutilization	Court	Solid Waste	Community Development	Other Community Development	Treatment Alternatives For Safer Communities
\$4,278,708	\$0	\$0	\$0	\$0	\$121,410	\$0	\$1,290,121
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	1,247,552	0
4,363,203	7,520,446	7,000,000	318,435	2,060,109	1,448,194	0	456,177
0	0	0	0	0	0	15,000	0
0	0	0	2,615,874	575	0	0	0
26,665,242	0	0	5,732	0	14,288,093	36,761	1,321,133
0	0	0	0	0	(335,194)	42,214	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	50,000	0
79	674,239	0	0	75,849	75,985	0	0
<u>35,307,232</u>	<u>8,194,685</u>	<u>7,000,000</u>	<u>2,940,041</u>	<u>2,136,533</u>	<u>15,598,488</u>	<u>1,391,527</u>	<u>3,067,431</u>
0	1,603,149	7,000,000	0	0	0	0	0
36,691,796	3,172,163	0	1,418,341	0	0	0	1,953,954
0	0	0	0	1,877,623	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	25,002,006	649,711	0
0	0	0	0	0	0	0	0
0	0	0	0	68,982	1,190,000	0	0
0	0	0	0	35,647	247,881	0	0
<u>36,691,796</u>	<u>4,775,312</u>	<u>7,000,000</u>	<u>1,418,341</u>	<u>1,982,252</u>	<u>26,439,887</u>	<u>649,711</u>	<u>1,953,954</u>
<u>(1,384,564)</u>	<u>3,419,373</u>	<u>0</u>	<u>1,521,700</u>	<u>154,281</u>	<u>(10,841,399)</u>	<u>741,816</u>	<u>1,113,477</u>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	5,133,642	950,000	0
(198,563)	0	0	0	0	(784,480)	(755,828)	0
<u>(198,563)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,349,162</u>	<u>194,172</u>	<u>0</u>
(1,583,127)	3,419,373	0	1,521,700	154,281	(6,492,237)	935,988	1,113,477
5,463,056	12,449,116	0	9,503,499	3,427,306	110,835,334	3,093,872	3,248,964
<u>\$3,879,929</u>	<u>\$15,868,489</u>	<u>\$0</u>	<u>\$11,025,199</u>	<u>\$3,581,587</u>	<u>\$104,343,097</u>	<u>\$4,029,860</u>	<u>\$4,362,441</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, 2022

	Victim Assistance	Youth Services	Other Judicial	Other Legislative and Executive	Other Health and Safety
Revenues					
Property Taxes	\$2,018,674	\$0	\$0	\$0	\$20,903,911
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	0	870,743	13,500	133,095
Licenses and Permits	0	0	0	0	924,838
Fines and Forfeitures	0	0	855,931	0	793,088
Intergovernmental	849,520	3,754,273	23,045,630	10,000	8,197,831
Investment Earnings/Interest	0	0	(227,737)	(1,684,632)	0
Lease	0	0	0	0	0
Rentals and Royalties	0	0	0	0	0
Contributions and Donations	0	0	9,800	0	580,658
Other	20,793	50,328	4,819	29,536	124,576
<i>Total Revenues</i>	<u>2,888,987</u>	<u>3,804,601</u>	<u>24,559,186</u>	<u>(1,631,596)</u>	<u>31,657,997</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	0	0	0	487,568	0
Judicial	3,276,569	3,158,616	26,007,719	0	0
Public Works	0	0	0	0	0
Health and Safety	0	0	0	0	28,104,302
Social Services	0	0	0	0	0
Community Development	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Debt Service:					
Principal Retirement	0	0	0	0	534,609
Interest	0	0	0	0	23,662
<i>Total Expenditures</i>	<u>3,276,569</u>	<u>3,158,616</u>	<u>26,007,719</u>	<u>487,568</u>	<u>28,662,573</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(387,582)</u>	<u>645,985</u>	<u>(1,448,533)</u>	<u>(2,119,164)</u>	<u>2,995,424</u>
Other Financing Sources (Uses)					
Sale of Capital Assets	0	0	0	0	0
Revenue Bonds Issued	0	0	0	0	0
Inception of Lease Payable	0	0	0	0	725,977
Transfers In	5,671	0	80,951	0	947,880
Transfers Out	(32,857)	0	(13,210)	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>(27,186)</u>	<u>0</u>	<u>67,741</u>	<u>0</u>	<u>1,673,857</u>
<i>Net Change in Fund Balances</i>	(414,768)	645,985	(1,380,792)	(2,119,164)	4,669,281
<i>Fund Balances Beginning of Year</i>	<u>577,520</u>	<u>9,069,319</u>	<u>24,550,217</u>	<u>14,954,815</u>	<u>13,442,667</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$162,752</u>	<u>\$9,715,304</u>	<u>\$23,169,425</u>	<u>\$12,835,651</u>	<u>\$18,111,948</u>

Other Public Works	Other Social Services	Litter Prevention and Recycling	Sports Facilities Enhancement	Convention Center	Convention Center Hotel	Arena Renovation
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0
0	0	0	13,225,870	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	13,157,439	0
0	117,725	0	0	478,731	0	0
0	114,594	0	0	0	0	0
0	857,077	0	0	0	0	0
(65,761)	0	0	299	0	983	120,085
0	0	0	0	0	0	0
0	0	0	0	0	0	5,455,853
0	188,779	0	0	0	0	0
0	0	0	0	0	0	0
<u>(65,761)</u>	<u>1,278,175</u>	<u>0</u>	<u>13,226,169</u>	<u>478,731</u>	<u>13,158,422</u>	<u>5,575,938</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	3,363,132	1,582	0	0	0	0
0	0	0	11,962,944	340,104	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
<u>0</u>	<u>3,363,132</u>	<u>1,582</u>	<u>11,962,944</u>	<u>340,104</u>	<u>0</u>	<u>0</u>
<u>(65,761)</u>	<u>(2,084,957)</u>	<u>(1,582)</u>	<u>1,263,225</u>	<u>138,627</u>	<u>13,158,422</u>	<u>5,575,938</u>
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	7,749,097	0	0	0	0	144,351
(80,000)	(1,115,024)	0	(9,721,940)	(1,400,000)	(11,064,740)	(6,184,346)
<u>(80,000)</u>	<u>6,634,073</u>	<u>0</u>	<u>(9,721,940)</u>	<u>(1,400,000)</u>	<u>(11,064,740)</u>	<u>(6,039,995)</u>
(145,761)	4,549,116	(1,582)	(8,458,715)	(1,261,373)	2,093,682	(464,057)
1,009,624	7,528,519	0	12,433,502	1,672,743	7,487,321	14,068,828
<u>\$863,863</u>	<u>\$12,077,635</u>	<u>(\$1,582)</u>	<u>\$3,974,787</u>	<u>\$411,370</u>	<u>\$9,581,003</u>	<u>\$13,604,771</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, 2022

	Ballpark Renovation	Hotel/Lodging Tax	Coronavirus Relief	Workforce Development	Opioid Mitigation	Total Nonmajor Special Revenue Funds
Revenues						
Property Taxes	\$0	\$0	\$0	\$0	\$0	\$132,302,686
Hotel/Lodging Taxes	0	32,471,076	0	0	0	32,471,076
Excise Tax	0	0	0	0	0	13,225,870
Payments in Lieu of Taxes	0	0	0	0	0	1,247,739
Charges for Services	0	0	0	26,127	0	55,344,898
Licenses and Permits	0	0	0	0	0	1,536,294
Fines and Forfeitures	0	0	0	0	0	4,517,762
Intergovernmental	0	0	44,701,136	17,393,897	0	245,336,474
Investment Earnings/Interest	2,013,352	0	4,412,196	0	(1,182,257)	(1,015,811)
Lease	0	0	0	0	0	42,280
Rentals and Royalties	4,038,904	0	0	0	0	9,494,757
Contributions and Donations	5,869,517	0	0	0	0	6,698,754
Other	0	0	0	47,456	844,508	4,438,194
<i>Total Revenues</i>	<u>11,921,773</u>	<u>32,471,076</u>	<u>49,113,332</u>	<u>17,467,480</u>	<u>(337,749)</u>	<u>505,640,973</u>
Expenditures						
Current:						
General Government:						
Legislative and Executive	0	31,645,389	43,309,511	0	0	95,320,392
Judicial	0	0	181,557	0	973	75,861,688
Public Works	0	0	0	0	0	30,882,931
Health and Safety	0	0	687,988	0	10,539,918	149,456,631
Social Services	0	0	44,702	17,588,875	181,155	111,076,768
Community Development	9,197,808	0	3,713,691	0	0	51,642,150
Intergovernmental	0	0	1,175,883	0	0	1,175,883
Debt Service:						
Principal Retirement	0	0	0	0	0	2,187,863
Interest	0	0	0	0	0	362,741
<i>Total Expenditures</i>	<u>9,197,808</u>	<u>31,645,389</u>	<u>49,113,332</u>	<u>17,588,875</u>	<u>10,722,046</u>	<u>517,967,047</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,723,965</u>	<u>825,687</u>	<u>0</u>	<u>(121,395)</u>	<u>(11,059,795)</u>	<u>(12,326,074)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	0	0	0	0	0	3,283
Revenue Bonds Issued	190,090,000	0	0	0	0	190,090,000
Inception of Lease Payable	0	0	0	0	0	725,977
Transfers In	12,791,247	0	0	1,997,481	0	30,053,574
Transfers Out	(2,248,235)	0	0	0	0	(49,586,086)
<i>Total Other Financing Sources (Uses)</i>	<u>200,633,012</u>	<u>0</u>	<u>0</u>	<u>1,997,481</u>	<u>0</u>	<u>171,286,748</u>
<i>Net Change in Fund Balances</i>	203,356,977	825,687	0	1,876,086	(11,059,795)	158,960,674
<i>Fund Balances Beginning of Year</i>	<u>0</u>	<u>2,733,809</u>	<u>0</u>	<u>0</u>	<u>103,984,079</u>	<u>560,141,575</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$203,356,977</u>	<u>\$3,559,496</u>	<u>\$0</u>	<u>\$1,876,086</u>	<u>\$92,924,284</u>	<u>\$719,102,249</u>

Cuyahoga County, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2022

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Economic Development Revenue Bonds - CCCFDC	Total Nonmajor Capital Projects Funds
Assets					
Equity in Pooled Cash and Cash Equivalents	\$18,634,187	\$3,475,122	\$4,913,112	\$0	\$27,022,421
Cash and Cash Equivalents In Segregated Accounts	1,301,650	0	0	0	1,301,650
Intergovernmental Receivable	0	4,529,115	0	0	4,529,115
Restricted Assets:					
Equity in Pooled Cash and Cash Equivalents with Fiscal Agent	0	0	2,100,912	46,559,083	48,659,995
<i>Total Assets</i>	<u>\$19,935,837</u>	<u>\$8,004,237</u>	<u>\$7,014,024</u>	<u>\$46,559,083</u>	<u>\$81,513,181</u>
Liabilities					
Contracts Payable	\$473,383	\$2,142,975	\$0	\$0	\$2,616,358
Retainage Payable	1,301,650	0	0	0	1,301,650
Intergovernmental Payable	16,496	161,437	0	359,082	537,015
<i>Total Liabilities</i>	1,791,529	2,304,412	0	359,082	4,455,023
Deferred Inflows of Resources					
Unavailable Revenue	0	2,937,830	0	0	2,937,830
Fund Balances					
Restricted	18,144,308	2,761,995	7,014,024	46,200,001	74,120,328
<i>Total Liabilities, Deferred Inflows of Resources and Fund Balances</i>	<u>\$19,935,837</u>	<u>\$8,004,237</u>	<u>\$7,014,024</u>	<u>\$46,559,083</u>	<u>\$81,513,181</u>

Cuyahoga County, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2022

	Capital Projects	Road Capital Projects	Convention Center Hotel Construction	Economic Development Revenue Bonds - CCCFDC	Total Nonmajor Capital Projects Funds
Revenues					
Charges for Services	\$2,000	\$725	\$0	\$0	\$2,725
Intergovernmental	62,787	12,447,947	0	5,000,000	17,510,734
Investment Earnings/Interest	0	0	84	58	142
Contributions and Donations	0	0	0	8,653,982	8,653,982
Other	429,594	170,492	0	0	600,086
<i>Total Revenues</i>	<u>494,381</u>	<u>12,619,164</u>	<u>84</u>	<u>13,654,040</u>	<u>26,767,669</u>
Expenditures					
Current:					
General Government:					
Legislative and Executive	2,163,803	0	0	0	2,163,803
Judicial	7,289,997	0	0	0	7,289,997
Public Works	80,000	25,440,047	0	0	25,520,047
Community Development	0	0	521,791	0	521,791
Capital Outlay	6,757,741	0	0	2,454,039	9,211,780
<i>Total Expenditures</i>	<u>16,291,541</u>	<u>25,440,047</u>	<u>521,791</u>	<u>2,454,039</u>	<u>44,707,418</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(15,797,160)</u>	<u>(12,820,883)</u>	<u>(521,707)</u>	<u>11,200,001</u>	<u>(17,939,749)</u>
Other Financing Sources (Uses)					
Revenue Bonds Issued	0	0	0	30,600,000	30,600,000
Transfers In	17,782,600	10,817,747	1,751,210	4,400,000	34,751,557
<i>Total Other Financing Sources (Uses)</i>	<u>17,782,600</u>	<u>10,817,747</u>	<u>1,751,210</u>	<u>35,000,000</u>	<u>65,351,557</u>
<i>Net Change in Fund Balances</i>	1,985,440	(2,003,136)	1,229,503	46,200,001	47,411,808
<i>Fund Balances Beginning of Year</i>	<u>16,158,868</u>	<u>4,765,131</u>	<u>5,784,521</u>	<u>0</u>	<u>26,708,520</u>
<i>Fund Balances End of Year</i>	<u><u>\$18,144,308</u></u>	<u><u>\$2,761,995</u></u>	<u><u>\$7,014,024</u></u>	<u><u>\$46,200,001</u></u>	<u><u>\$74,120,328</u></u>

Combining Statements – Nonmajor Enterprise Funds

Enterprise funds are used to account for the financing of activity for which a fee is charged to external users for goods or services provided by the County. The intent is that the cost of providing goods or services to the general public be financed or recovered through user charges.

County Airport – To account for and report revenues and expenses associated with the operation of the County airport.

County Parking Garage – To account for and report revenues and expenses associated with the operation of the County-owned parking garage. The facility serves both County employees and the general public.

Cuyahoga County Information Systems – To account for and report revenues and expenses associated with the operation of the County’s Regional Enterprise Data Sharing System (REDSS).

Public Utilities – To account for and report revenues and expenses associated with the operation of a County-owned microgrid. The microgrid will provide a backup energy alternative. While the focus will initially be industrial and commercial entities, the utility would eventually serve residential areas.

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Nonmajor Enterprise Funds
December 31, 2022

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Public Utilities	Total Nonmajor Enterprise Funds
Assets					
<i>Current Assets:</i>					
Equity in Pooled Cash and Cash Equivalents	\$1,098,035	\$6,815,824	\$2,222,359	\$87,500	\$10,223,718
Cash and Cash Equivalents					
with Fiscal Agents	0	1,224,137	0	0	1,224,137
Materials and Supplies Inventory	58,603	0	0	0	58,603
Accounts Receivable	249,874	62,793	30,192	0	342,859
Sales Taxes Receivable	0	384,063	0	0	384,063
Leases Receivable	12,448,555	36,586	0	0	12,485,141
Interfund Receivable	0	389,643	0	0	389,643
<i>Total Current Assets</i>	<u>13,855,067</u>	<u>8,913,046</u>	<u>2,252,551</u>	<u>87,500</u>	<u>25,108,164</u>
<i>Noncurrent Assets:</i>					
<i>Capital Assets:</i>					
Nondepreciable Capital Assets	11,932,218	0	0	0	11,932,218
Depreciable Capital Assets, Net	35,920,259	20,380,900	0	0	56,301,159
<i>Total Noncurrent Assets</i>	<u>47,852,477</u>	<u>20,380,900</u>	<u>0</u>	<u>0</u>	<u>68,233,377</u>
<i>Total Assets</i>	<u>61,707,544</u>	<u>29,293,946</u>	<u>2,252,551</u>	<u>87,500</u>	<u>93,341,541</u>
Deferred Outflows of Resources					
Asset Retirement Obligation	11,411	0	0	0	11,411
Liabilities					
<i>Current Liabilities:</i>					
Accounts Payable	8,122	6,773	0	0	14,895
Accrued Wages	18,085	9,538	0	0	27,623
Contracts Payable	221,906	0	0	0	221,906
Intergovernmental Payable	71,669	77,342	0	0	149,011
Interfund Payable	3,874	17,666,438	0	0	17,670,312
Employee Withholdings Payable	4,962	2,617	0	0	7,579
Compensated Absences Payable	1,206	688	0	0	1,894
Leases Payable	0	25,480	0	0	25,480
<i>Total Current Liabilities</i>	<u>329,824</u>	<u>17,788,876</u>	<u>0</u>	<u>0</u>	<u>18,118,700</u>
<i>Long-Term Liabilities (net of current portion):</i>					
Compensated Absences Payable	46,838	26,714	0	0	73,552
Asset Retirement Obligation Payable	53,625	0	0	0	53,625
Leases Payable	0	2,733,842	0	0	2,733,842
<i>Total Long-Term Liabilities</i>	<u>100,463</u>	<u>2,760,556</u>	<u>0</u>	<u>0</u>	<u>2,861,019</u>
<i>Total Liabilities</i>	<u>430,287</u>	<u>20,549,432</u>	<u>0</u>	<u>0</u>	<u>20,979,719</u>
Deferred Inflows of Resources					
Lease	12,448,555	36,586	0	0	12,485,141
Net Position					
Net Investment in Capital Assets	47,630,571	17,621,578	0	0	65,252,149
Unrestricted (Deficit)	1,209,542	(8,913,650)	2,252,551	87,500	(5,364,057)
<i>Total Net Position</i>	<u>\$48,840,113</u>	<u>\$8,707,928</u>	<u>\$2,252,551</u>	<u>\$87,500</u>	<u>\$59,888,092</u>

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Nonmajor Enterprise Funds
For the Year Ended December 31, 2022*

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Public Utilities	Total Nonmajor Enterprise Funds
Operating Revenues					
Charges for Services	\$99,010	\$4,637,207	\$496,950	\$0	\$5,233,167
Lease Revenue	862,539	2,043	0	0	864,582
Other	4,188	0	0	0	4,188
<i>Total Operating Revenues</i>	<u>965,737</u>	<u>4,639,250</u>	<u>496,950</u>	<u>0</u>	<u>6,101,937</u>
Operating Expenses					
Personal Services	696,306	336,203	4,217	0	1,036,726
Materials and Supplies	88,006	397	0	0	88,403
Contractual Services	125,970	109,549	651,407	0	886,926
Depreciation	2,608,787	1,152,848	0	0	3,761,635
Other	33,240	1,165,466	26,004	0	1,224,710
<i>Total Operating Expenses</i>	<u>3,552,309</u>	<u>2,764,463</u>	<u>681,628</u>	<u>0</u>	<u>6,998,400</u>
<i>Operating Income (Loss)</i>	<u>(2,586,572)</u>	<u>1,874,787</u>	<u>(184,678)</u>	<u>0</u>	<u>(896,463)</u>
Non-Operating Revenues (Expenses)					
Sales Taxes	0	1,564,019	0	0	1,564,019
Investment Earnings/Interest	339,112	315	0	0	339,427
Interest	0	(708,962)	0	0	(708,962)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>339,112</u>	<u>855,372</u>	<u>0</u>	<u>0</u>	<u>1,194,484</u>
<i>Income (Loss) before Transfers</i>	<u>(2,247,460)</u>	<u>2,730,159</u>	<u>(184,678)</u>	<u>0</u>	<u>298,021</u>
Transfers In	0	0	225,465	87,500	312,965
Transfers Out	(229,807)	(1,533,275)	0	0	(1,763,082)
<i>Change in Net Position</i>	<u>(2,477,267)</u>	<u>1,196,884</u>	<u>40,787</u>	<u>87,500</u>	<u>(1,152,096)</u>
<i>Net Position Beginning of Year</i>	<u>51,317,380</u>	<u>7,511,044</u>	<u>2,211,764</u>	<u>0</u>	<u>61,040,188</u>
<i>Net Position End of Year</i>	<u>\$48,840,113</u>	<u>\$8,707,928</u>	<u>\$2,252,551</u>	<u>\$87,500</u>	<u>\$59,888,092</u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Nonmajor Enterprise Funds
For the Year Ended December 31, 2022

	County Airport	County Parking Garage	Cuyahoga County Information Systems	Public Utilities	Total Nonmajor Enterprise Funds
Increases (Decreases) in Cash and Cash Equivalents					
Cash Flows from Operating Activities					
Cash Received from Customers	\$0	\$4,557,693	\$507,759	\$0	\$5,065,452
Other Cash Receipts	4,188	0	0	0	4,188
Cash Payments to Employees for Services	(567,414)	(264,164)	(7,320)	0	(838,898)
Cash Payments for Goods and Services	(326,043)	(31,925)	(633,265)	0	(991,233)
Cash Payments for Interfund Services Provided	(200,276)	(991,164)	(19,413)	0	(1,210,853)
Other Cash Payments	(33,240)	(601,819)	(30,384)	0	(665,443)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(1,122,785)</u>	<u>2,668,621</u>	<u>(182,623)</u>	<u>0</u>	<u>1,363,213</u>
Cash Flows from Noncapital Financing Activities					
Sales Tax Received	0	1,563,275	0	0	1,563,275
Transfers In	0	0	225,465	87,500	312,965
Transfers Out	(229,807)	(1,533,275)	0	0	(1,763,082)
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>(229,807)</u>	<u>30,000</u>	<u>225,465</u>	<u>87,500</u>	<u>113,158</u>
Cash Flows from Capital and Related Financing Activities					
Principal Received for Leases	862,539	2,043	0	0	864,582
Interest Received for Leases	339,112	315	0	0	339,427
Principal Paid on Lease	0	(24,801)	0	0	(24,801)
Interest Paid on Lease	0	(75,199)	0	0	(75,199)
Principal Paid on Manuscript Debt	0	(885,000)	0	0	(885,000)
Interest Paid on Manuscript Debt	0	(633,763)	0	0	(633,763)
Payments for Capital Acquisitions	(899,109)	0	0	0	(899,109)
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>302,542</u>	<u>(1,616,405)</u>	<u>0</u>	<u>0</u>	<u>(1,313,863)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	<u>(1,050,050)</u>	<u>1,082,216</u>	<u>42,842</u>	<u>87,500</u>	<u>162,508</u>
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>2,148,085</u>	<u>6,957,745</u>	<u>2,179,517</u>	<u>0</u>	<u>11,285,347</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$1,098,035</u>	<u>\$8,039,961</u>	<u>\$2,222,359</u>	<u>\$87,500</u>	<u>\$11,447,855</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities					
Operating Income (Loss)	(\$2,586,572)	\$1,874,787	(\$184,678)	\$0	(\$896,463)
Adjustments:					
Depreciation/Amortization	2,608,787	1,152,848	0	0	3,761,635
<i>(Increase) Decrease in Assets:</i>					
Materials and Supplies Inventory	(24,162)	0	0	0	(24,162)
Accounts Receivable	(197,694)	(48,901)	10,809	0	(235,786)
Interfund Receivable	0	(389,643)	0	0	(389,643)
<i>(Increase) Decrease in Deferred Outflows of Resources:</i>					
Asset Retirement Obligation	1,788	0	0	0	1,788
<i>Increase (Decrease) in Liabilities:</i>					
Accounts Payable	(141,337)	6,773	0	0	(134,564)
Accrued Wages	2,568	4,171	(2,586)	0	4,153
Contracts Payable	0	(1,968)	0	0	(1,968)
Intergovernmental Payable	64,396	74,074	(886)	0	137,584
Interfund Payable	3,874	(2,341)	(4,380)	0	(2,847)
Employee Withholdings Payable	(451)	745	(902)	0	(608)
Compensated Absences Payable	8,557	119	0	0	8,676
Increase (Decrease) in Deferred Inflows of Resources - Leases	(862,539)	(2,043)	0	0	(864,582)
<i>Total Adjustments</i>	<u>1,463,787</u>	<u>793,834</u>	<u>2,055</u>	<u>0</u>	<u>2,259,676</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(\$1,122,785)</u>	<u>\$2,668,621</u>	<u>(\$182,623)</u>	<u>\$0</u>	<u>\$1,363,213</u>

Noncash Capital Financing Activities

During 2022, the County Airport enterprise fund's capital asset additions included \$221,906 as contracts payable.

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.

Sheriff Central Security – To account for and report revenues and costs associated with providing sheriff central security services to various County departments and agencies. Users are billed for costs incurred.

Cuyahoga County, Ohio
Combining Statement of Fund Net Position
Internal Service Funds
December 31, 2022

	Central Custodial Services	Maintenance	Printing	Postage
Assets				
<i>Current Assets:</i>				
Equity in Pooled Cash and Cash Equivalents	\$0	\$2,534,360	\$183,202	\$1,310,659
Intergovernmental Receivable	2,554,115	0	0	0
Accounts Receivable	0	0	0	0
Prepaid Items	0	0	0	0
Interfund Receivable	139,348	457,031	216,755	137,588
<i>Total Current Assets</i>	<u>2,693,463</u>	<u>2,991,391</u>	<u>399,957</u>	<u>1,448,247</u>
<i>Noncurrent Assets:</i>				
Restricted Assets:				
Net Pension Asset	553,717	0	0	0
Net OPEB Asset	4,424,542	0	0	0
Depreciable Capital Assets, Net	218,815	128,894	0	86,258
<i>Total Noncurrent Assets</i>	<u>5,197,074</u>	<u>128,894</u>	<u>0</u>	<u>86,258</u>
<i>Total Assets</i>	<u>7,890,537</u>	<u>3,120,285</u>	<u>399,957</u>	<u>1,534,505</u>
Deferred Outflows of Resources				
Pension	5,755,265	0	0	0
OPEB	51,077	0	0	0
<i>Total Deferred Outflows of Resources</i>	<u>5,806,342</u>	<u>0</u>	<u>0</u>	<u>0</u>
Liabilities				
<i>Current Liabilities:</i>				
Accounts Payable	642,324	66,993	146,247	0
Accrued Wages	762,589	4,302	11,138	18,889
Contracts Payable	118,498	0	0	0
Intergovernmental Payable	496,691	2,257	5,437	7,160
Interfund Payable	901,669	0	1,016	9,918
Employee Withholdings Payable	209,243	1,181	3,056	5,183
Compensated Absences Payable	72,527	665	11,595	15,581
Leases Payable	0	0	0	65,485
Claims Payable	0	0	0	0
<i>Total Current Liabilities</i>	<u>3,203,541</u>	<u>75,398</u>	<u>178,489</u>	<u>122,216</u>
<i>Long-Term Liabilities (net of current portion):</i>				
Compensated Absences Payable	1,092,357	14,560	8,318	44,669
Net Pension Liability	12,486,171	0	0	0
<i>Total Long-Term Liabilities</i>	<u>13,578,528</u>	<u>14,560</u>	<u>8,318</u>	<u>44,669</u>
<i>Total Liabilities</i>	<u>16,782,069</u>	<u>89,958</u>	<u>186,807</u>	<u>166,885</u>
Deferred Inflows of Resources				
Pension	15,555,418	0	0	0
OPEB	4,749,059	0	0	0
<i>Total Deferred Inflows of Resources</i>	<u>20,304,477</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Position				
Net Investment in Capital Assets	218,815	128,894	0	20,773
Restricted for Pension Plans	511,134	0	0	0
Unrestricted (Deficit)	(24,119,616)	2,901,433	213,150	1,346,847
<i>Total Net Position</i>	<u>(\$23,389,667)</u>	<u>\$3,030,327</u>	<u>\$213,150</u>	<u>\$1,367,620</u>

Health Insurance	Workers' Compensation	Sheriff Central Security	Total
\$19,705,560	\$13,759,039	\$0	\$37,492,820
0	0	0	2,554,115
7,685	0	0	7,685
0	2,558,395	0	2,558,395
797,473	0	1,259,748	3,007,943
<u>20,510,718</u>	<u>16,317,434</u>	<u>1,259,748</u>	<u>45,620,958</u>
0	0	0	553,717
0	0	0	4,424,542
0	0	0	433,967
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,412,226</u>
<u>20,510,718</u>	<u>16,317,434</u>	<u>1,259,748</u>	<u>51,033,184</u>
0	0	0	5,755,265
0	0	0	51,077
<u>0</u>	<u>0</u>	<u>0</u>	<u>5,806,342</u>
1,797,047	1,262	699	2,654,572
24,867	9,897	303,089	1,134,771
0	0	0	118,498
9,675	3,240,800	132,255	3,894,275
0	0	1,142,165	2,054,768
6,823	2,716	83,163	311,365
1,151	504	16,661	118,684
0	0	0	65,485
<u>6,502,846</u>	<u>3,989,359</u>	<u>0</u>	<u>10,492,205</u>
<u>8,342,409</u>	<u>7,244,538</u>	<u>1,678,032</u>	<u>20,844,623</u>
44,695	19,590	647,166	1,871,355
0	0	0	12,486,171
<u>44,695</u>	<u>19,590</u>	<u>647,166</u>	<u>14,357,526</u>
<u>8,387,104</u>	<u>7,264,128</u>	<u>2,325,198</u>	<u>35,202,149</u>
0	0	0	15,555,418
0	0	0	4,749,059
<u>0</u>	<u>0</u>	<u>0</u>	<u>20,304,477</u>
0	0	0	368,482
0	0	0	511,134
<u>12,123,614</u>	<u>9,053,306</u>	<u>(1,065,450)</u>	<u>453,284</u>
<u>\$12,123,614</u>	<u>\$9,053,306</u>	<u>(\$1,065,450)</u>	<u>\$1,332,900</u>

Cuyahoga County, Ohio
*Combining Statement of Revenues,
Expenses and Changes in Fund Net Position
Internal Service Funds
For the Year Ended December 31, 2022*

	Central Custodial Services	Maintenance	Printing	Postage
Operating Revenues				
Charges for Services	\$42,248,660	\$1,485,186	\$1,968,391	\$1,126,804
Other	2,126	9,905	8,390	3,463
<i>Total Operating Revenues</i>	<u>42,250,786</u>	<u>1,495,091</u>	<u>1,976,781</u>	<u>1,130,267</u>
Operating Expenses				
Personal Services	14,240,723	259,675	445,609	580,635
Materials and Supplies	1,922,841	356,235	974,977	8,619
Contractual Services	17,459,162	183,628	457,768	0
Claims	0	0	0	0
Depreciation	58,217	21,445	0	67,745
Other	2,551,959	123,640	167,652	779,708
<i>Total Operating Expenses</i>	<u>36,232,902</u>	<u>944,623</u>	<u>2,046,006</u>	<u>1,436,707</u>
<i>Operating Income (Loss)</i>	<u>6,017,884</u>	<u>550,468</u>	<u>(69,225)</u>	<u>(306,440)</u>
Non-Operating Revenues (Expenses)				
Gain on Sale of Capital Assets	0	856	0	0
Interest	0	0	0	(1,039)
<i>Total Non-Operating Revenues (Expenses)</i>	<u>0</u>	<u>856</u>	<u>0</u>	<u>(1,039)</u>
<i>Income (Loss) before Transfers</i>	6,017,884	551,324	(69,225)	(307,479)
Transfers In	4,200,000	0	0	0
<i>Change in Net Position</i>	10,217,884	551,324	(69,225)	(307,479)
<i>Net Position Beginning of Year</i>	<u>(33,607,551)</u>	<u>2,479,003</u>	<u>282,375</u>	<u>1,675,099</u>
<i>Net Position End of Year</i>	<u>(\$23,389,667)</u>	<u>\$3,030,327</u>	<u>\$213,150</u>	<u>\$1,367,620</u>

<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Sheriff Central Security</u>	<u>Total</u>
\$105,561,634	\$0	\$13,153,529	\$165,544,204
<u>2,792,603</u>	<u>6,639</u>	<u>4,360</u>	<u>2,827,486</u>
108,354,237	6,639	13,157,889	168,371,690
735,185	523,883	11,527,802	28,313,512
775	1,327	62,543	3,327,317
4,986,076	2,399,440	968,266	26,454,340
101,800,953	830,914	0	102,631,867
0	0	0	147,407
<u>1,141,065</u>	<u>131,753</u>	<u>1,664,728</u>	<u>6,560,505</u>
108,664,054	3,887,317	14,223,339	167,434,948
<u>(309,817)</u>	<u>(3,880,678)</u>	<u>(1,065,450)</u>	<u>936,742</u>
0	0	0	856
<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,039)</u>
0	0	0	(183)
<u>(309,817)</u>	<u>(3,880,678)</u>	<u>(1,065,450)</u>	<u>936,559</u>
<u>0</u>	<u>0</u>	<u>0</u>	<u>4,200,000</u>
<u>(309,817)</u>	<u>(3,880,678)</u>	<u>(1,065,450)</u>	<u>5,136,559</u>
<u>12,433,431</u>	<u>12,933,984</u>	<u>0</u>	<u>(3,803,659)</u>
<u>\$12,123,614</u>	<u>\$9,053,306</u>	<u>(\$1,065,450)</u>	<u>\$1,332,900</u>

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds
For the Year Ended December 31, 2022

	Central Custodial Services	Maintenance	Printing	Postage
Increases (Decreases) in Cash and Cash Equivalents				
Cash Flows from Operating Activities				
Cash Received from Interfund Transactions	\$37,976,700	\$1,349,775	\$1,934,765	\$1,607,937
Cash Received from Transactions For Outside Organizations	4,523,018	0	0	0
Other Cash Receipts	2,126	9,905	8,390	3,463
Cash Payments to Employees for Services	(24,512,459)	(260,637)	(460,043)	(589,165)
Cash Payments for Goods and Services	(18,554,968)	(407,030)	(1,287,627)	(8,619)
Cash Payments for Claims	0	0	0	0
Other Cash Payments	(2,301,240)	(123,640)	(167,953)	(772,515)
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u>(2,866,823)</u>	<u>568,373</u>	<u>27,532</u>	<u>241,101</u>
Cash Flows from Noncapital Financing Activities				
Advances In	597,945	0	0	0
Advances Out	(1,859,591)	0	0	0
Transfers In	4,200,000	0	0	0
<i>Net Cash Provided by (Used in) Noncapital Financing Activities</i>	<u>2,938,354</u>	<u>0</u>	<u>0</u>	<u>0</u>
Cash Flows from Capital and Related Financing Activities				
Principal Paid on Leases	0	0	0	(64,847)
Interest Paid on Leases	0	0	0	(1,039)
Proceeds from Sale of Capital Assets	0	856	0	0
Payments for Capital Acquisitions	(71,531)	0	0	0
<i>Net Cash Provided by (Used in) Capital and Related Financing Activities</i>	<u>(71,531)</u>	<u>856</u>	<u>0</u>	<u>(65,886)</u>
<i>Net Increase (Decrease) in Cash and Cash Equivalents</i>	0	569,229	27,532	175,215
<i>Cash and Cash Equivalents Beginning of Year</i>	<u>0</u>	<u>1,965,131</u>	<u>155,670</u>	<u>1,135,444</u>
<i>Cash and Cash Equivalents End of Year</i>	<u>\$0</u>	<u>\$2,534,360</u>	<u>\$183,202</u>	<u>\$1,310,659</u>

Health Insurance	Workers' Compensation	Sheriff Security Services	Total
\$104,760,180	\$0	\$11,893,781	\$159,523,138
0	0	0	4,523,018
2,788,899	6,639	4,360	2,823,782
(682,529)	(505,941)	(10,345,468)	(37,356,242)
(5,152,575)	(2,813,524)	(1,030,110)	(29,254,453)
(101,367,218)	(3,723,141)	0	(105,090,359)
(1,141,065)	(131,753)	(949,413)	(5,587,579)
<u>(794,308)</u>	<u>(7,167,720)</u>	<u>(426,850)</u>	<u>(10,418,695)</u>
0	0	426,850	1,024,795
0	0	0	(1,859,591)
0	0	0	4,200,000
<u>0</u>	<u>0</u>	<u>426,850</u>	<u>3,365,204</u>
0	0	0	(64,847)
0	0	0	(1,039)
0	0	0	856
0	0	0	(71,531)
<u>0</u>	<u>0</u>	<u>0</u>	<u>(136,561)</u>
(794,308)	(7,167,720)	0	(7,190,052)
<u>20,499,868</u>	<u>20,926,759</u>	<u>0</u>	<u>44,682,872</u>
<u>\$19,705,560</u>	<u>\$13,759,039</u>	<u>\$0</u>	<u>\$37,492,820</u>

(continued)

Cuyahoga County, Ohio
Combining Statement of Cash Flows
Internal Service Funds (continued)
For the Year Ended December 31, 2022

	Central Custodial Services	Maintenance	Printing	Postage
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities				
Operating Income (Loss)	\$6,017,884	\$550,468	(\$69,225)	(\$306,440)
Adjustments:				
Depreciation	58,217	21,445	0	67,745
<i>(Increase) Decrease in Assets:</i>				
Intergovernmental Receivable	264,369	0	0	0
Accounts Receivable	0	0	0	0
Interfund Receivable	(13,311)	(69,571)	(33,626)	481,133
Prepaid Items	0	0	0	0
Net Pension Asset	(63,208)	0	0	0
Net OPEB Asset	64,130	0	0	0
<i>(Increase) Decrease in Deferred Outflows of Resources:</i>				
Pension	3,939,750	0	0	0
OPEB	1,680,013	0	0	0
<i>Increase (Decrease) in Liabilities:</i>				
Accounts Payable	594,910	66,993	145,118	0
Accrued Wages	(189,778)	126	(1,409)	5,260
Contracts Payable	118,498	0	0	0
Intergovernmental Payable	75,368	(340)	(402)	177
Interfund Payable	250,719	0	(301)	7,193
Employee Withholdings Payable	(122,985)	(276)	(1,321)	429
Compensated Absences Payable	(25,335)	(472)	(11,302)	(14,396)
Claims Payable	0	0	0	0
Net Pension Liability	(717,371)	0	0	0
<i>(Increase) Decrease in Deferred Inflows of Resources:</i>				
Pension	(8,957,575)	0	0	0
OPEB	(5,841,118)	0	0	0
<i>Total Adjustments</i>	<u>(8,884,707)</u>	<u>17,905</u>	<u>96,757</u>	<u>547,541</u>
<i>Net Cash Provided by (Used in) Operating Activities</i>	<u><u>(\$2,866,823)</u></u>	<u><u>\$568,373</u></u>	<u><u>\$27,532</u></u>	<u><u>\$241,101</u></u>

<u>Health Insurance</u>	<u>Workers' Compensation</u>	<u>Sheriff Security Services</u>	<u>Total</u>
<u>(\$309,817)</u>	<u>(\$3,880,678)</u>	<u>(\$1,065,450)</u>	<u>\$936,742</u>
0	0	0	147,407
0	0	0	264,369
(7,685)	0	0	(7,685)
(797,473)	0	(1,259,748)	(1,692,596)
0	(540,660)	0	(540,660)
0	0	0	(63,208)
0	0	0	64,130
0	0	0	3,939,750
0	0	0	1,680,013
(165,724)	1,262	699	643,258
5,773	(790)	303,089	122,271
0	0	0	118,498
875	126,291	132,255	334,224
0	0	715,315	972,926
162	(1,012)	83,163	(41,840)
45,846	20,094	663,827	678,262
433,735	(2,892,227)	0	(2,458,492)
0	0	0	(717,371)
0	0	0	(8,957,575)
0	0	0	(5,841,118)
<u>(484,491)</u>	<u>(3,287,042)</u>	<u>638,600</u>	<u>(11,355,437)</u>
<u>(\$794,308)</u>	<u>(\$7,167,720)</u>	<u>(\$426,850)</u>	<u>(\$10,418,695)</u>

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. These funds do not account for the County's own source revenue. The liabilities reported in the custodial funds represent amounts where no further action is needed to release the assets.

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, 2022

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$157,487,188	\$7,127,395	\$7,730,165	\$172,344,748
Cash and Cash Equivalents in Segregated Accounts	0	0	51,816,871	51,816,871
Property Taxes Receivable	3,118,024,925	0	0	3,118,024,925
Intergovernmental Receivable	69,553,113	0	0	69,553,113
Special Assessments Receivable	140,498,206	201,788	0	140,699,994
<i>Total Assets</i>	<u>3,485,563,432</u>	<u>7,329,183</u>	<u>59,547,036</u>	<u>3,552,439,651</u>
Liabilities				
Accounts Payable	0	0	15,959,558	15,959,558
Intergovernmental Payable	224,494,651	130,905	38,894,267	263,519,823
<i>Total Liabilities</i>	<u>224,494,651</u>	<u>130,905</u>	<u>54,853,825</u>	<u>279,479,381</u>
Deferred Inflows of Resources				
Property Taxes	2,753,511,707	0	0	2,753,511,707
Net Position				
Restricted for Individuals, Organizations and Other Governments	<u>\$507,557,074</u>	<u>\$7,198,278</u>	<u>\$4,693,211</u>	<u>\$519,448,563</u>

Cuyahoga County, Ohio
Combining Statement of Changes in Fiduciary Net Position
Custodial Funds
For the Year Ended December 31, 2022

	Undivided Tax	Board of Health	Other Custodial	Total Custodial Funds
Additions				
Intergovernmental	\$143,918,707	\$0	\$0	\$143,918,707
Amounts Received as Fiscal Agent	0	37,201,856	0	37,201,856
Licenses, Permits and Fees for Other Governments	0	0	157,225,483	157,225,483
Fines and Forfeitures for Other Governments	0	0	31,454,180	31,454,180
Property Tax Collections for Other Governments	2,303,237,866	0	0	2,303,237,866
Excise Tax Collections for Other Governments	11,149,645	0	0	11,149,645
Special Assessment				
Collections for Other Governments	109,239,811	0	0	109,239,811
Sheriff Sales Collections for Others	0	0	65,719,241	65,719,241
Miscellaneous	5,685,444	0	8,256,812	13,942,256
<i>Total Additions</i>	<u>2,573,231,473</u>	<u>37,201,856</u>	<u>262,655,716</u>	<u>2,873,089,045</u>
Deductions				
Distributions of State Funds to Other Governments	142,991,046	0	0	142,991,046
Licenses, Permits and Fees				
Distributions to Other Governments	0	0	157,418,359	157,418,359
Fines and Forfeitures				
Distributions to Other Governments	0	0	31,439,961	31,439,961
Property Tax Distributions to Other Governments	2,324,609,151	0	0	2,324,609,151
Excise Tax Distributions to Other Governments	11,149,644	0	0	11,149,644
Special Assessment				
Distributions to Other Governments	48,610,505	0	0	48,610,505
Sheriff Sales Distributions to Others	5,128,983	0	65,719,241	70,848,224
Distributions as Fiscal Agent	0	36,968,045	0	36,968,045
Miscellaneous	0	0	9,022,136	9,022,136
<i>Total Deductions</i>	<u>2,532,489,329</u>	<u>36,968,045</u>	<u>263,599,697</u>	<u>2,833,057,071</u>
<i>Net Increase (Decrease) in Fiduciary Net Position</i>	40,742,144	233,811	(943,981)	40,031,974
<i>Net Position Beginning of Year</i>	<u>466,814,930</u>	<u>6,964,467</u>	<u>5,637,192</u>	<u>479,416,589</u>
<i>Net Position End of Year</i>	<u>\$507,557,074</u>	<u>\$7,198,278</u>	<u>\$4,693,211</u>	<u>\$519,448,563</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$34,443,587	\$36,058,960	\$31,101,200	(\$4,957,760)
Sales Tax	204,728,973	307,167,380	311,762,075	4,594,695
Hotel/Lodging Taxes	456,860	10,425,286	10,435,539	10,253
Payments in Lieu of Taxes	12	19	19	0
Charges for Services	68,449,146	103,754,592	79,177,024	(24,577,568)
Licenses and Permits	68,700	103,075	104,617	1,542
Fines, Forfeitures and Settlements	5,416,113	8,126,125	8,247,678	121,553
Intergovernmental	43,418,628	74,071,200	75,045,636	974,436
Investment Earnings/Interest	5,636,805	8,457,243	8,583,749	126,506
Other	1,822,065	2,896,518	5,999,286	3,102,768
<i>Total Revenues</i>	<u>364,440,889</u>	<u>551,060,398</u>	<u>530,456,823</u>	<u>(20,603,575)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Other Statutory Contributions:				
Other	1,256	58,962	58,962	0
Board of Election Administration:				
Personal Services	7,704,745	7,135,521	7,135,521	0
Other	2,096,611	2,029,322	1,994,030	35,292
Total Board of Election Administration	<u>9,801,356</u>	<u>9,164,843</u>	<u>9,129,551</u>	<u>35,292</u>
Primary Election:				
Personal Services	876,440	1,405,040	1,607,821	(202,781)
Other	2,426,132	1,167,170	820,306	346,864
Total Primary Election	<u>3,302,572</u>	<u>2,572,210</u>	<u>2,428,127</u>	<u>144,083</u>
General Election:				
Personal Services	1,044,384	2,147,516	2,147,515	1
Other	2,913,105	883,783	1,110,356	(226,573)
Total General Election	<u>3,957,489</u>	<u>3,031,299</u>	<u>3,257,871</u>	<u>(226,572)</u>
Special Election:				
Personal Services	0	1,405,183	1,405,183	0
Other	804,372	1,407,881	622,442	785,439
Total Special Election	<u>804,372</u>	<u>2,813,064</u>	<u>2,027,625</u>	<u>785,439</u>
Electronic Voting Consultation:				
Other	\$8,810	\$143,948	\$1,554,604	(\$1,410,656)

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
County Council:				
Personal Services	\$2,161,643	\$2,189,591	\$1,654,017	\$535,574
Other	210,832	140,614	106,633	33,981
Total County Council	2,372,475	2,330,205	1,760,650	569,555
Property Management:				
Personal Services	247,448	281,888	281,888	0
Other	1,804,073	(1,772,529)	(3,128,084)	1,355,555
Total Property Management	2,051,521	(1,490,641)	(2,846,196)	1,355,555
Archives:				
Personal Services	443,362	332,762	316,902	15,860
Other	213,819	245,428	223,880	21,548
Total Archives	657,181	578,190	540,782	37,408
Hotel Operating:				
Other	350,000	300,642	325,620	(24,978)
Communications:				
Personal Services	573,204	513,283	93,381	419,902
Other	38,840	11,756	1,596	10,160
Total Communications	612,044	525,039	94,977	430,062
County Executive:				
Personal Services	765,179	799,911	588,441	211,470
Other	170,895	212,739	154,375	58,364
Total County Executive	936,074	1,012,650	742,816	269,834
County Executive Transition:				
Personal Services	0	68,128	68,128	0
Other	250,000	20,000	20,000	0
Total County Executive Transition	250,000	88,128	88,128	0
Administration-Fiscal Services:				
Personal Services	1,057,087	944,963	638,833	306,130
Other	546,579	631,394	322,985	308,409
Total Administration-Fiscal Services	1,603,666	1,576,357	961,818	614,539
Office of Budget and Management - Fiscal Services:				
Personal Services	1,045,788	1,167,188	997,182	170,006
Other	1,393,104	374,841	4,657,850	(4,283,009)
Total Office of Budget and Management - Fiscal Services	\$2,438,892	\$1,542,029	\$5,655,032	(\$4,113,003)

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
County Headquarters:				
Other	\$5,642,551	\$5,757,956	\$5,757,956	\$0
Financial Reporting:				
Personal Services	2,463,031	2,216,322	1,374,919	841,403
Other	1,380,752	1,052,264	691,792	360,472
Total Financial Reporting	3,843,783	3,268,586	2,066,711	1,201,875
Microfilm:				
Personal Services	651,998	684,414	684,414	0
Other	330,955	519,416	519,657	(241)
Total Microfilm	982,953	1,203,830	1,204,071	(241)
General Services:				
Personal Services	690,987	813,258	813,258	0
Other	20,897	24,605	16,920	7,685
Total General Services	711,884	837,863	830,178	7,685
Recording/Coneyance:				
Personal Services	849,370	901,104	901,104	0
Other	74,133	65,584	60,752	4,832
Total Recording/Coneyance	923,503	966,688	961,856	4,832
Treasury Management I:				
Personal Services	1,442,350	1,061,997	540,728	521,269
Other	1,393,400	1,216,088	612,629	603,459
Total Treasury Management I	2,835,750	2,278,085	1,153,357	1,124,728
Office of Procurement:				
Personal Services	1,431,268	1,475,931	568,147	907,784
Other	467,914	283,140	161,728	121,412
Total Office of Procurement	1,899,182	1,759,071	729,875	1,029,196
General (Consumer Affairs):				
Personal Services	774,642	768,820	743,820	25,000
Other	39,347	16,892	41,877	(24,985)
Total General (Consumer Affairs)	813,989	785,712	785,697	15
ARPA - Government Services:				
Personal Services	0	0	10,155	(10,155)
Other	2,711,014	81,145,948	91,356,975	(10,211,027)
Total ARPA - Government Services	\$2,711,014	\$81,145,948	\$91,367,130	(\$10,221,182)

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Personnel Review Commission:				
Personal Services	\$1,888,760	\$1,868,059	\$903,530	\$964,529
Other	193,698	393,247	182,275	210,972
Total Personnel Review Commission	2,082,458	2,261,306	1,085,805	1,175,501
Human Resources Administration:				
Personal Services	3,312,513	3,752,380	1,462,184	2,290,196
Other	994,579	503,187	328,666	174,521
Total Human Resources Administration	4,307,092	4,255,567	1,790,850	2,464,717
Employee Benefits:				
Other	416,000	416,000	0	416,000
Internal Audit:				
Personal Services	662,298	655,740	426,532	229,208
Other	166,563	35,033	22,788	12,245
Total Internal Audit	828,861	690,773	449,320	241,453
Inspector General:				
Personal Services	1,018,548	921,731	576,724	345,007
Other	54,010	41,093	24,389	16,704
Total Inspector General	1,072,558	962,824	601,113	361,711
Innovation and Performance:				
Personal Services	574,237	618,309	343,414	274,895
Other	188,329	89,920	49,942	39,978
Total Innovation and Performance	762,566	708,229	393,356	314,873
Information Technology Administration:				
Personal Services	1,604,808	1,920,128	905,755	1,014,373
Other	929,461	929,461	428,870	500,591
Total Information Technology Administration	2,534,269	2,849,589	1,334,625	1,514,964
Project Management:				
Personal Services	585,856	458,918	152,723	306,195
Web and Multi-Media Development:				
Personal Services	2,212,644	2,315,543	1,039,397	1,276,146
Other	1,382,120	1,382,063	616,189	765,874
Total Web and Multi-Media Development	3,594,764	3,697,606	1,655,586	2,042,020
Web Application Development:				
Other	\$23,199	\$23,199	\$0	\$23,199

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Security and Disaster Recovery:				
Personal Services	\$776,198	\$757,738	\$467,001	\$290,737
Other	1,002,641	1,180,727	736,052	444,675
Total Security and Disaster Recovery	1,778,839	1,938,465	1,203,053	735,412
Engineering Services:				
Personal Services	2,605,277	2,512,507	1,111,356	1,401,151
Other	3,652,752	4,401,921	2,023,140	2,378,781
Total Engineering Services	6,258,029	6,914,428	3,134,496	3,779,932
Mainframe Operation Services:				
Personal Services	2,740,593	2,155,576	1,266,663	888,913
Other	2,241,008	2,946,752	1,751,577	1,195,175
Total Mainframe Operation Services	4,981,601	5,102,328	3,018,240	2,084,088
Hardware/Software Support Center:				
Personal Services	0	258	29,884	(29,626)
WAN Services:				
Personal Services	563,654	537,552	218,050	319,502
Other	1,297,057	1,260,264	484,911	775,353
Total WAN Services	1,860,711	1,797,816	702,961	1,094,855
Communication Services:				
Personal Services	624,296	562,789	226,530	336,259
Other	2,177,544	3,245,424	1,286,169	1,959,255
Total Communication Services	2,801,840	3,808,213	1,512,699	2,295,514
Auto Title Administration:				
Personal Services	3,300,592	3,212,169	3,212,169	0
Other	1,130,863	319,564	274,236	45,328
Total Auto Title Administration	4,431,455	3,531,733	3,486,405	45,328
Soldiers and Sailors Monument:				
Personal Services	235,790	172,204	172,204	0
Other	64,067	17,179	39,364	(22,185)
Total Soldiers and Sailors Monument	\$299,857	\$189,383	\$211,568	(\$22,185)

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Risk Management:				
Other	\$1,443,567	\$1,256,263	\$1,360,701	(\$104,438)
Risk Management Settlements:				
Other	448,025	8,120,066	8,130,066	(10,000)
Fiscal Uncategorized Activity:				
Other	0	2,300,879	2,590,279	(289,400)
General Fund Operating Subsidies:				
Other	0	12,194,142	0	12,194,142
General Consumer Affairs:				
Other	3,253,930	6,289,597	6,289,597	0
Unclaimed Monies:				
Other	0	0	195,350	(195,350)
Total Legislative and Executive	93,277,794	192,018,246	169,965,875	22,052,371
Judicial:				
Court of Appeals:				
Other	968,429	817,045	918,742	(101,697)
Clerk of Courts:				
Personal Services	5,541,699	5,500,562	5,500,562	0
Other	2,647,854	2,299,636	2,321,806	(22,170)
Total Clerk of Courts	8,189,553	7,800,198	7,822,368	(22,170)
Judicial General:				
Personal Services	9,473,913	9,952,167	9,952,167	0
Other	20,882,739	19,877,604	19,915,969	(38,365)
Total Judicial General	30,356,652	29,829,771	29,868,136	(38,365)
Arbitration:				
Personal Services	1,699,925	1,764,087	1,764,087	0
Other	58,374	80,949	80,949	0
Total Arbitration	1,758,299	1,845,036	1,845,036	0
Central Scheduling:				
Personal Services	7,863,049	7,339,578	7,339,578	0
Other	808,710	706,281	706,281	0
Total Central Scheduling	\$8,671,759	\$8,045,859	\$8,045,859	\$0

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Probation:				
Personal Services	\$18,276,078	\$13,557,366	\$13,557,366	\$0
Other	2,732,606	1,959,487	1,241,236	718,251
Total Probation	21,008,684	15,516,853	14,798,602	718,251
Medical Examiner Operations:				
Personal Services	5,754,246	6,179,384	6,179,384	0
Other	2,819,227	3,676,307	3,890,032	(213,725)
Total Medical Examiner Operations	8,573,473	9,855,691	10,069,416	(213,725)
Regional Forensic Science Lab:				
Personal Services	4,621,926	5,701,027	5,702,003	(976)
Other	1,022,371	993,513	1,055,062	(61,549)
Total Regional Forensic Science Lab	5,644,297	6,694,540	6,757,065	(62,525)
Domestic Relations:				
Personal Services	3,681,562	3,455,640	3,455,640	0
Other	1,333,400	1,094,800	1,095,865	(1,065)
Total Domestic Relations	5,014,962	4,550,440	4,551,505	(1,065)
Bureau of Support:				
Personal Services	4,478,622	4,193,836	4,193,836	0
Other	1,183,147	1,101,017	1,083,020	17,997
Total Bureau of Support	5,661,769	5,294,853	5,276,856	17,997
Justice Affairs Administration:				
Personal Services	1,240,953	1,055,209	1,055,209	0
Other	43,178	13,084	13,084	0
Total Justice Affairs Administration	1,284,131	1,068,293	1,068,293	0
Public Safety Grants Administration:				
Personal Services	265,874	232,850	232,850	0
Other	507,563	216,645	362,454	(145,809)
Total Public Safety Grants Administration	773,437	449,495	595,304	(145,809)
Fusion Center:				
Personal Services	35,333	121,577	121,577	0
Other	54,066	37,106	35,795	1,311
Total Fusion Center	89,399	158,683	157,372	1,311
Juvenile Court Administration:				
Personal Services	4,311,950	3,963,150	3,963,150	0
Other	2,244,860	2,227,087	2,430,242	(203,155)
Total Juvenile Court Administration	\$6,556,810	\$6,190,237	\$6,393,392	(\$203,155)

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Juvenile Court Legal:				
Personal Services	\$7,892,111	\$7,970,496	\$7,970,496	\$0
Other	4,797,128	4,318,617	4,280,374	38,243
Total Juvenile Court Legal	12,689,239	12,289,113	12,250,870	38,243
Juvenile Court Child Support:				
Personal Services	3,206,995	3,344,425	3,344,425	0
Other	1,243,022	1,150,687	1,150,687	0
Total Juvenile Court Child Support	4,450,017	4,495,112	4,495,112	0
Juvenile Court Detention Home:				
Personal Services	12,059,305	14,896,988	14,896,988	0
Other	3,381,545	3,213,840	3,052,681	161,159
Total Juvenile Court Detention Home	15,440,850	18,110,828	17,949,669	161,159
Law Department:				
Personal Services	1,922,697	1,823,433	965,895	857,538
Other	515,707	632,974	373,843	259,131
Total Law Department	2,438,404	2,456,407	1,339,738	1,116,669
Municipal Courts:				
Personal Services	990,867	1,304,376	2,486,357	(1,181,981)
Other	835,379	2,721,391	1,544,588	1,176,803
Total Municipal Courts	1,826,246	4,025,767	4,030,945	(5,178)
Probate Court:				
Personal Services	5,865,760	5,836,369	5,836,369	0
Other	1,481,504	1,377,581	1,384,637	(7,056)
Total Probate Court	7,347,264	7,213,950	7,221,006	(7,056)
Public Defender:				
Personal Services	13,250,870	13,007,766	13,007,766	0
Other	1,957,618	2,003,178	2,012,253	(9,075)
Total Public Defender	15,208,488	15,010,944	15,020,019	(9,075)
General Office:				
Personal Services	29,021,389	27,600,333	27,400,774	199,559
Other	5,516,780	5,159,772	6,561,498	(1,401,726)
Total General Office	34,538,169	32,760,105	33,962,272	(1,202,167)
Child Support:				
Personal Services	3,026,469	3,121,464	3,121,464	0
Other	442,619	577,514	577,514	0
Total Child Support	\$3,469,088	\$3,698,978	\$3,698,978	\$0

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Children and Family Services:				
Personal Services	\$4,154,124	\$3,651,350	\$3,651,350	\$0
Other	379,733	409,887	409,887	0
Total Children and Family Services	4,533,857	4,061,237	4,061,237	0
Law Enforcement Sheriff:				
Personal Services	20,355,661	27,355,345	27,355,345	0
Other	2,418,983	2,881,960	3,133,829	(251,869)
Total Law Enforcement Sheriff	22,774,644	30,237,305	30,489,174	(251,869)
Jail Operations - Sheriff:				
Personal Services	58,513,395	67,798,137	68,145,636	(347,499)
Other	35,149,501	43,804,314	42,717,671	1,086,643
Total Jail Operations - Sheriff	93,662,896	111,602,451	110,863,307	739,144
Sheriff Operations:				
Personal Services	4,481,651	4,504,329	4,504,329	0
Other	648,173	856,647	879,754	(23,107)
Total Sheriff Operations	5,129,824	5,360,976	5,384,083	(23,107)
Coroner's Lab:				
Other	265,280	45,947	103,325	(57,378)
Bedford Jail:				
Personal Services	4,221,149	4,684,659	4,337,159	347,500
Other	1,055,018	280,018	192,343	87,675
Total Bedford Jail	5,276,167	4,964,677	4,529,502	435,175
Total Judicial	333,602,087	354,450,791	353,567,183	883,608
Total General Government	426,879,881	546,469,037	523,533,058	22,935,979
Health and Safety:				
COVID-19 Emergency Response:				
Other	103,815	103,815	0	103,815
CECOMS:				
Personal Services	176,996	366,487	366,487	0
Other	202,875	142,567	107,125	35,442
Total CECOMS	379,871	509,054	473,612	35,442
Total Health and Safety	\$483,686	\$612,869	\$473,612	\$139,257

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Social Services:				
Veteran's Service Commission:				
Personal Services	\$2,954,526	\$2,445,373	\$2,445,368	\$5
Other	4,523,897	5,721,364	3,970,514	1,750,850
Total Social Services	7,478,423	8,166,737	6,415,882	1,750,855
Community Development:				
Economic Development:				
Personal Services	900,625	1,437,537	1,461,756	(24,219)
Other	1,600,150	1,519,317	1,488,060	31,257
Total Economic Development	2,500,775	2,956,854	2,949,816	7,038
Regional Collaboration:				
Personal Services	264,296	282,691	282,691	0
Other	4,731	3,581	3,581	0
Total Regional Collaboration	269,027	286,272	286,272	0
Sustainability:				
Personal Services	263,826	298,215	298,215	0
Other	41,453	23,921	26,036	(2,115)
Total Sustainability	305,279	322,136	324,251	(2,115)
Community Development Casino Tax:				
Personal Services	0	291,410	0	291,410
Other	5,673,585	4,722,554	3,566,796	1,155,758
Total Community Development Casino Tax	5,673,585	5,013,964	3,566,796	1,447,168
County Hotel Operating:				
Other	155,719	155,719	0	155,719
Global Center Operating:				
Other	5,400,000	8,400,000	8,400,000	0
Sales Tax Fund:				
Other	\$6,512,096	\$5,949,312	\$5,949,569	(\$257)

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
County Planning Commission Administration:				
Personal Services	\$1,776,793	\$1,648,265	\$1,648,265	\$0
Other	2,322,597	2,309,715	1,288,118	1,021,597
Total County Planning Commission Administration	4,099,390	3,957,980	2,936,383	1,021,597
Total Community Development	24,915,871	27,042,237	24,413,087	2,629,150
Debt Service:				
Principal Retirement	1,402,117	1,402,117	1,402,117	0
Interest	56,738	56,738	56,738	0
Total Debt Service	1,458,855	1,458,855	1,458,855	0
<i>Total Expenditures</i>	461,216,716	583,749,735	556,294,494	27,455,241
<i>Excess of Revenues Over (Under) Expenditures</i>	(96,775,827)	(32,689,337)	(25,837,671)	6,851,666
Other Financing Sources (Uses)				
Transfers In	148,249,006	222,427,036	225,754,161	3,327,125
Transfers Out	(76,696,605)	(80,496,605)	(82,091,626)	(1,595,021)
<i>Total Other Financing Sources (Uses)</i>	71,552,401	141,930,431	143,662,535	1,732,104
<i>Net Change in Fund Balance</i>	(25,223,426)	109,241,094	117,824,864	8,583,770
Fund Balance Beginning of Year	208,734,560	208,734,560	208,734,560	0
Prior Year Encumbrances Appropriated	12,451,684	12,451,684	12,451,684	0
<i>Fund Balance End of Year</i>	\$195,962,818	\$330,427,338	\$339,011,108	\$8,583,770

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$70,156,205	\$121,763,382	\$121,763,382	\$0
Charges for Services	66,108	114,777	114,777	0
Fines, Forfeitures and Settlements	1,206	2,093	2,093	0
Intergovernmental	73,952,171	128,393,837	128,393,837	0
Contributions and Donations	53,076	92,151	92,151	0
Other	515,917	895,741	895,741	0
<i>Total Revenues</i>	<u>144,744,683</u>	<u>251,261,981</u>	<u>251,261,981</u>	<u>0</u>
Expenditures				
Current:				
Social Services:				
Office of the Director - Children and Family Services:				
Personal Services	5,514,793	5,887,246	5,887,246	0
Other	16,447,909	14,345,852	13,224,673	1,121,179
<i>Total Office of the Director - Children and Family Services</i>	<u>21,962,702</u>	<u>20,233,098</u>	<u>19,111,919</u>	<u>1,121,179</u>
Training:				
Personal Services	958,616	829,027	829,027	0
Other	100,614	41,889	34,876	7,013
<i>Total Training</i>	<u>1,059,230</u>	<u>870,916</u>	<u>863,903</u>	<u>7,013</u>
Information Services:				
Personal Services	829,801	665,463	665,463	0
Other	3,214	0	0	0
<i>Total Information Services</i>	<u>833,015</u>	<u>665,463</u>	<u>665,463</u>	<u>0</u>
Direct Services:				
Personal Services	42,129,919	40,399,611	40,399,611	0
Other	1,367,266	1,356,664	1,297,309	59,355
<i>Total Direct Services</i>	<u>43,497,185</u>	<u>41,756,275</u>	<u>41,696,920</u>	<u>59,355</u>
Supportive Services:				
Personal Services	1,954,279	1,919,590	1,919,590	0
Other	2,698,374	3,071,510	1,874,375	1,197,135
<i>Total Supportive Services</i>	<u>\$4,652,653</u>	<u>\$4,991,100</u>	<u>\$3,793,965</u>	<u>\$1,197,135</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Foster and Adoptive Parents I:				
Personal Services	\$330,322	\$349,225	\$349,225	\$0
Other	271,530	184,738	166,107	18,631
Total Foster and Adoptive Parents I	601,852	533,963	515,332	18,631
Visitation:				
Personal Services	1,151,383	1,054,848	1,054,848	0
Other	252,570	159,121	151,199	7,922
Total Visitation	1,403,953	1,213,969	1,206,047	7,922
Contracted Placements:				
Personal Services	1,313,654	1,590,325	1,590,325	0
Other	30,984	19,710	19,710	0
Total Contracted Placements	1,344,638	1,610,035	1,610,035	0
Foster Homes:				
Personal Services	3,431,845	3,394,642	3,394,642	0
Other	70,054	39,821	39,821	0
Total Foster Homes	3,501,899	3,434,463	3,434,463	0
Permanent Custody Adoptions:				
Personal Services	4,022,547	3,924,773	3,924,773	0
Other	235,959	195,179	195,179	0
Total Permanent Custody Adoptions	4,258,506	4,119,952	4,119,952	0
Office of the Director - Senior and Adult Services:				
Personal Services	2,010,119	1,351,980	1,351,980	0
Other	19,385,815	15,441,480	12,349,589	3,091,891
Total Office of the Director - Senior and Adult Services	21,395,934	16,793,460	13,701,569	3,091,891
Ohio State University Extension:				
Other	222,300	222,300	222,300	0
Human Resources:				
Personal Services	833,057	975,140	975,140	0
Other	619,576	40,780	40,780	0
Total Human Resources	\$1,452,633	\$1,015,920	\$1,015,920	\$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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Information Services - Human Services:				
Personal Services	\$3,714,639	\$3,432,542	\$3,432,542	\$0
Other	2,315,994	1,712,370	1,258,887	453,483
Total Information Services - Human Services	6,030,633	5,144,912	4,691,429	453,483
Tapestry System of Care - Children and Family Services:				
Personal Services	128,340	221,523	221,523	0
Other	3,938,159	2,352,318	1,231,842	1,120,476
Total Tapestry System of Care - Children and Family Services	4,066,499	2,573,841	1,453,365	1,120,476
Casey Foundation Special Grant				
Personal Services	209,745	209,745	0	209,745
Other	97,067	97,067	0	97,067
Total Casey Foundation Special Grant	306,812	306,812	0	306,812
Administrative Services - General Manager:				
Personal Services	1,725,672	1,654,901	1,654,901	0
Other	9,895,311	9,561,550	9,267,906	293,644
Total Administrative Services - General Manager	11,620,983	11,216,451	10,922,807	293,644
Information Services:				
Personal Services	912,184	973,314	973,314	0
Other	9,988	6,063	6,063	0
Total Information Services	922,172	979,377	979,377	0
Work First Services:				
Personal Services	1,935,160	2,177,577	2,177,576	1
Other	10,346,059	9,889,641	7,647,033	2,242,608
Total Work First Services	12,281,219	12,067,218	9,824,609	2,242,609
Southgate:				
Personal Services	3,416,198	3,663,991	3,683,376	(19,385)
Other	22,777	22,777	18,437	4,340
Total Southgate	\$3,438,975	\$3,686,768	\$3,701,813	(\$15,045)

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Ohio City:				
Personal Services	\$3,944,865	\$3,996,140	\$3,996,140	\$0
Other	631,368	587,964	588,196	(232)
Total Ohio City	4,576,233	4,584,104	4,584,336	(232)
Quincy Place:				
Personal Services	4,554,004	5,127,472	5,127,472	0
Other	1,222,188	999,381	999,381	0
Total Quincy Place	5,776,192	6,126,853	6,126,853	0
Veteran Employment Building:				
Personal Services	27,320,484	28,065,469	28,065,469	0
Other	780,309	485,099	471,039	14,060
Total Veteran Employment Building	28,100,793	28,550,568	28,536,508	14,060
West Shore:				
Personal Services	2,198,558	2,070,877	2,070,877	0
Other	693,052	692,942	692,942	0
Total West Shore	2,891,610	2,763,819	2,763,819	0
Client Support Services:				
Personal Services	6,286,810	5,958,383	5,958,383	0
Other	8,748,507	6,944,013	4,789,193	2,154,820
Total Client Support Services	15,035,317	12,902,396	10,747,576	2,154,820
Children with Medical Handicaps:				
Other	1,531,417	959,773	959,773	0
Office of the Director:				
Personal Services	1,108,767	878,088	878,088	0
Other	1,869,118	1,753,204	1,670,921	82,283
Total Office of the Director	2,977,885	2,631,292	2,549,009	82,283
Management Services:				
Personal Services	637,093	752,490	752,490	0
Other	7,737	150	150	0
Total Management Services	644,830	752,640	752,640	0
Community Programs:				
Other	\$3,192,849	\$3,832,036	\$3,190,299	\$641,737

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Home Support:				
Personal Services	\$4,328,570	\$3,459,907	\$3,459,907	\$0
Other	163,530	125,733	135,827	(10,094)
Total Home Support	4,492,100	3,585,640	3,595,734	(10,094)
Protective Services:				
Personal Services	3,621,116	3,618,678	3,618,678	0
Other	1,346,607	1,237,236	1,069,922	167,314
Total Protective Services	4,967,723	4,855,914	4,688,600	167,314
Resource and Training:				
Personal Services	776,583	1,432,433	1,432,433	0
Other	3,815	1,879	1,879	0
Total Resource and Training	780,398	1,434,312	1,434,312	0
Options Program:				
Personal Services	1,528,387	2,136,810	2,136,810	0
Other	6,075,204	4,636,936	4,500,459	136,477
Total Options Program	7,603,591	6,773,746	6,637,269	136,477
Administrative Services:				
Personal Services	945,502	849,105	849,105	0
Other	443,823	247,097	247,097	0
Total Administrative Services	1,389,325	1,096,202	1,096,202	0
Early Start:				
Other	7,636,828	5,441,667	6,303,337	(861,670)
Health and Safety:				
Other	1,815,559	1,815,559	0	1,815,559
Quality Child Care:				
Other	16,099,889	14,266,982	9,467,280	4,799,702
HHS Admin Grants:				
Personal Services	5,958	5,958	0	5,958
Universal Pre-K:				
Other	648,361	648,361	46,672	601,689
Family and Children First:				
Personal Services	769,031	782,977	782,977	0
Other	5,544,878	5,341,110	3,973,515	1,367,595
Total Family and Children First	\$6,313,909	\$6,124,087	\$4,756,492	\$1,367,595

(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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Multi-System Youth Custody:				
Other	\$71,271	\$71,271	\$2,335	\$68,936
Homeless Services:				
Personal Services	517,819	523,023	523,023	0
Other	10,976,703	11,315,217	10,859,468	455,749
Total Homeless Services	11,494,522	11,838,240	11,382,491	455,749
Office of Re-Entry:				
Personal Services	566,663	459,540	459,540	0
Other	2,858,438	1,916,367	2,071,680	(155,313)
Total Office of Re-Entry	3,425,101	2,375,907	2,531,220	(155,313)
Work Force Innovation and Opportunities:				
Personal Services	995,843	0	0	0
Other	13,717,774	2,435,391	324,311	2,111,080
Total Work Force Innovation and Opportunities	14,713,617	2,435,391	324,311	2,111,080
Educational Assistance:				
Other	0	0	(4,200)	4,200
Total Social Services	291,039,071	259,309,011	236,004,056	23,304,955
Debt Service:				
Principal Retirement	691,267	691,267	691,267	0
Interest	33,863	33,863	33,863	0
Total Debt Service	725,130	725,130	725,130	0
<i>Total Expenditures</i>	<u>291,764,201</u>	<u>260,034,141</u>	<u>236,729,186</u>	<u>23,304,955</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(147,019,518)</u>	<u>(8,772,160)</u>	<u>14,532,795</u>	<u>23,304,955</u>
Other Financing Sources (Uses)				
Transfers In	0	45,000	45,000	0
Transfers Out	(4,041,849)	(2,443,970)	(5,441,451)	(2,997,481)
<i>Total Other Financing Sources (Uses)</i>	<u>(4,041,849)</u>	<u>(2,398,970)</u>	<u>(5,396,451)</u>	<u>(2,997,481)</u>
<i>Net Change in Fund Balance</i>	(151,061,367)	(11,171,130)	9,136,344	20,307,474
Fund Deficit Beginning of Year	(31,584,209)	(31,584,209)	(31,584,209)	0
Prior Year Encumbrances Appropriated	29,515,983	29,515,983	29,515,983	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$153,129,593)</u>	<u>(\$13,239,356)</u>	<u>\$7,068,118</u>	<u>\$20,307,474</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$109,523,753	\$98,792,911	\$98,792,911	\$0
Payments in Lieu of Taxes	112	84	84	0
Charges for Services	3,674,730	2,760,711	2,760,711	0
Intergovernmental	42,980,932	32,290,244	32,290,244	0
Contributions and Donations	119,704	89,930	89,930	0
Other	780,742	593,012	593,012	0
<i>Total Revenues</i>	<u>157,079,973</u>	<u>134,526,892</u>	<u>134,526,892</u>	<u>0</u>
Expenditures				
Current:				
Social Services:				
Board of Developmental Disabilities:				
Personal Services	51,584,710	50,230,729	52,626,848	(2,396,119)
Other	104,856,932	82,068,099	91,406,123	(9,338,024)
<i>Total Expenditures</i>	<u>156,441,642</u>	<u>132,298,828</u>	<u>144,032,971</u>	<u>(11,734,143)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	638,331	2,228,064	(9,506,079)	(11,734,143)
Other Financing Sources (Uses)				
Sale of Capital Assets	36,433	20,906	20,906	0
<i>Net Change in Fund Balance</i>	674,764	2,248,970	(9,485,173)	(11,734,143)
Fund Balance Beginning of Year	199,776,297	199,776,297	199,776,297	0
Prior Year Encumbrances Appropriated	4,720,743	4,720,743	4,720,743	0
<i>Fund Balance End of Year</i>	<u>\$205,171,804</u>	<u>\$206,746,010</u>	<u>\$195,011,867</u>	<u>(\$11,734,143)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$25,538,214	\$28,453,233	\$28,453,233	\$0
OWDA Loan Proceeds	101,904	101,904	101,904	0
Other	36,558	40,714	40,714	0
Intergovernmental	95,575	106,441	106,441	0
<i>Total Revenues</i>	<u>25,772,251</u>	<u>28,702,292</u>	<u>28,702,292</u>	<u>0</u>
Expenses				
Personal Services	10,871,152	11,471,266	11,837,052	(365,786)
Other	26,990,930	18,859,813	21,326,114	(2,466,301)
Principal Retirement	1,074,802	1,074,802	1,074,802	0
Interest	286,790	286,790	286,790	0
<i>Total Expenses</i>	<u>39,223,674</u>	<u>31,692,671</u>	<u>34,524,758</u>	<u>(2,832,087)</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(13,451,423)	(2,990,379)	(5,822,466)	(2,832,087)
Transfers Out	(832,607)	(832,607)	(832,607)	0
<i>Net Change in Fund Equity</i>	(14,284,030)	(3,822,986)	(6,655,073)	(2,832,087)
Fund Equity Beginning of Year	35,380,987	35,380,987	35,380,987	0
Prior Year Encumbrances Appropriated	6,766,798	6,766,798	6,766,798	0
<i>Fund Equity End of Year</i>	<u>\$27,863,755</u>	<u>\$38,324,799</u>	<u>\$35,492,712</u>	<u>(\$2,832,087)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$18,076	\$12,055	\$12,055	\$0
Fines, Forfeitures and Settlements	366,549	244,459	244,459	0
Intergovernmental	53,920,741	35,960,820	35,960,820	0
Investment Earnings/Interest	1,071,088	714,330	714,330	0
Other	7,541	7,266	7,266	0
<i>Total Revenues</i>	<u>55,383,995</u>	<u>36,938,930</u>	<u>36,938,930</u>	<u>0</u>
Expenditures				
Current:				
Public Works:				
Construction Engineer and Test Lab:				
Personal Services	6,147,245	4,492,199	4,492,198	1
Other	7,796,987	1,568,736	1,457,843	110,893
Total Construction Engineer and Test Lab	<u>13,944,232</u>	<u>6,060,935</u>	<u>5,950,041</u>	<u>110,894</u>
Maintenance Engineer:				
Personal Services	4,343,164	2,947,337	2,947,336	1
Other	2,902,713	1,525,849	2,383,251	(857,402)
Total Maintenance Engineer	<u>7,245,877</u>	<u>4,473,186</u>	<u>5,330,587</u>	<u>(857,401)</u>
Road Capital Improvements:				
Other	5,465,935	78,879	1,869,787	(1,790,908)
Road and Bridge Registration Tax:				
Other	22,361,852	14,102,028	25,598,968	(11,496,940)
Road and Bridge Capital Improvements:				
Other	4,016,566	3,012,761	3,181,229	(168,468)
Total Public Works	<u>53,034,462</u>	<u>27,727,789</u>	<u>41,930,612</u>	<u>(14,202,823)</u>
Debt Service:				
Principal Retirement	93,843	93,843	93,843	0
<i>Total Expenditures</i>	<u>53,128,305</u>	<u>27,821,632</u>	<u>42,024,455</u>	<u>(14,202,823)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>\$2,255,690</u>	<u>\$9,117,298</u>	<u>(\$5,085,525)</u>	<u>(\$14,202,823)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Other Financing Sources (Uses)				
Sale of Capital Assets	\$8,277	\$8,277	\$3,283	(\$4,994)
Transfers In	79,747	53,185	53,185	0
Transfers Out	0	(15,778,979)	(15,778,979)	0
<i>Total Other Financing Sources (Uses)</i>	<u>88,024</u>	<u>(15,717,517)</u>	<u>(15,722,511)</u>	<u>(4,994)</u>
<i>Net Change in Fund Balance</i>	2,343,714	(6,600,219)	(20,808,036)	(14,207,817)
Fund Balance Beginning of Year	57,005,427	57,005,427	57,005,427	0
Prior Year Encumbrances Appropriated	<u>9,916,516</u>	<u>9,916,516</u>	<u>9,916,516</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$69,265,657</u>	<u>\$60,321,724</u>	<u>\$46,113,907</u>	<u>(\$14,207,817)</u>

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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$44,490,461	\$49,813,985	\$31,371,435	(\$18,442,550)
Payments in Lieu of Taxes	66	139	187	48
Intergovernmental	961,436	2,141,238	2,107,823	(33,415)
<i>Total Revenues</i>	<u>45,451,963</u>	<u>51,955,362</u>	<u>33,479,445</u>	<u>(18,475,917)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Office of Reentry:				
Other	349,862	349,862	28,113	321,749
Legal Services:				
Other	55,381	55,381	28,941	26,440
Community Social Services:				
Other	88,439	88,439	24,259	64,180
Total General Government - Judicial	<u>493,682</u>	<u>493,682</u>	<u>81,313</u>	<u>412,369</u>
Health and Safety:				
MetroHealth Subsidy (Levy):				
Other	32,472,000	32,472,000	32,472,000	0
Social Services:				
Homeless Services:				
Other	328,704	328,704	65,945	262,759
HHS Levy 3.9 Subsidies:				
Other	1,900,000	9,355,289	2,016,280	7,339,009
HHS Levy 4.1 Subsidies (2020):				
Other	2,100,000	5,555,732	2,148,723	3,407,009
Total Social Services	<u>4,328,704</u>	<u>15,239,725</u>	<u>4,230,948</u>	<u>11,008,777</u>
<i>Total Expenditures</i>	<u>37,294,386</u>	<u>48,205,407</u>	<u>36,784,261</u>	<u>11,421,146</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>8,157,577</u>	<u>3,749,955</u>	<u>(3,304,816)</u>	<u>(7,054,771)</u>
Other Financing Sources (Uses)				
Transfers In	91,533	48,462	200,069	151,607
Transfers Out	(22,290,102)	(10,290,102)	(2,290,102)	8,000,000
<i>Total Other Financing Sources (Uses)</i>	<u>(22,198,569)</u>	<u>(10,241,640)</u>	<u>(2,090,033)</u>	<u>8,151,607</u>
<i>Net Change in Fund Balance</i>	(14,040,992)	(6,491,685)	(5,394,849)	1,096,836
Fund Balance Beginning of Year	33,536,802	33,536,802	33,536,802	0
Prior Year Encumbrances Appropriated	822,386	822,386	822,386	0
<i>Fund Balance End of Year</i>	<u>\$20,318,196</u>	<u>\$27,867,503</u>	<u>\$28,964,339</u>	<u>\$1,096,836</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$18,163,599	\$47,584,836	\$41,545,806	(\$6,039,030)
Charges for Services	22,226	58,227	50,837	(7,390)
Intergovernmental	14,458,304	37,877,735	33,070,641	(4,807,094)
Other	918,365	2,405,925	2,100,588	(305,337)
<i>Total Revenues</i>	<u>33,562,494</u>	<u>87,926,723</u>	<u>76,767,872</u>	<u>(11,158,851)</u>
Expenditures				
Current:				
Social Services:				
Client Support Services:				
Other	21,796,812	14,387,278	12,349,907	2,037,371
CFS Foster Care:				
Other	2,899,407	3,143,844	3,143,844	0
Purchased Congregate and Foster Care:				
Other	73,094,344	77,494,643	62,688,855	14,805,788
Adoption Services:				
Other	4,946,046	3,111,945	2,993,507	118,438
<i>Total Expenditures</i>	<u>102,736,609</u>	<u>98,137,710</u>	<u>81,176,113</u>	<u>16,961,597</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(69,174,115)	(10,210,987)	(4,408,241)	5,802,746
Other Financing Sources (Uses)				
Transfers Out	0	(207,884)	(207,884)	0
<i>Net Change in Fund Balance</i>	(69,174,115)	(10,418,871)	(4,616,125)	5,802,746
Fund Deficit Beginning of Year	(5,802,048)	(5,802,048)	(5,802,048)	0
Prior Year Encumbrances Appropriated	16,514,867	16,514,867	16,514,867	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$58,461,296)</u>	<u>\$293,948</u>	<u>\$6,096,694</u>	<u>\$5,802,746</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$16,238,856	\$17,892,124	\$17,892,124	\$0
Other	2,803	3,088	3,088	0
<i>Total Revenues</i>	<u>16,241,659</u>	<u>17,895,212</u>	<u>17,895,212</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Board of Revision:				
Personal Services	2,240,630	1,906,169	1,906,169	0
Other	128,903	605,691	605,191	500
Total Board of Revision	<u>2,369,533</u>	<u>2,511,860</u>	<u>2,511,360</u>	<u>500</u>
Tax Assessment Contractual Services:				
Personal Services	6,310,374	6,059,917	6,059,916	1
Other	8,687,875	3,382,498	4,277,623	(895,125)
Total Tax Assessment Contractual Services	<u>14,998,249</u>	<u>9,442,415</u>	<u>10,337,539</u>	<u>(895,124)</u>
Total General Government - Legislative and Executive	<u>17,367,782</u>	<u>11,954,275</u>	<u>12,848,899</u>	<u>(894,624)</u>
Community Development:				
Geographic Information System:				
Personal Services	245,899	527,444	527,444	0
Other	304,326	903,076	282,451	620,625
Total Community Development	<u>550,225</u>	<u>1,430,520</u>	<u>809,895</u>	<u>620,625</u>
<i>Total Expenditures</i>	<u>17,918,007</u>	<u>13,384,795</u>	<u>13,658,794</u>	<u>(273,999)</u>
<i>Net Change in Fund Balance</i>	(1,676,348)	4,510,417	4,236,418	(273,999)
Fund Balance Beginning of Year	26,456,809	26,456,809	26,456,809	0
Prior Year Encumbrances Appropriated	1,002,715	1,002,715	1,002,715	0
<i>Fund Balance End of Year</i>	<u>\$25,783,176</u>	<u>\$31,969,941</u>	<u>\$31,695,942</u>	<u>(\$273,999)</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$11,285,071	\$35,437,916	\$40,962,325	\$5,524,409
Charges for Services	5,526	17,352	20,057	2,705
Intergovernmental	9,553,667	30,000,883	34,677,714	4,676,831
Other	153,544	482,168	557,333	75,165
<i>Total Revenues</i>	<u>20,997,808</u>	<u>65,938,319</u>	<u>76,217,429</u>	<u>10,279,110</u>
Expenditures				
Current:				
Health and Safety:				
Administrative Expenses:				
Personal Services	5,247,161	4,960,442	4,960,441	1
Other	69,768,103	69,255,227	69,265,228	(10,001)
Total Health and Safety	<u>75,015,264</u>	<u>74,215,669</u>	<u>74,225,669</u>	<u>(10,000)</u>
Debt Service:				
Principal	300,429	300,429	300,429	0
Interest	55,551	55,551	55,551	0
Total Debt Service	<u>355,980</u>	<u>355,980</u>	<u>355,980</u>	<u>0</u>
<i>Total Expenditures</i>	<u>75,371,244</u>	<u>74,571,649</u>	<u>74,581,649</u>	<u>(10,000)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(54,373,436)	(8,633,330)	1,635,780	10,269,110
Other Financing Sources (Uses)				
Transfers Out	<u>(60,191)</u>	<u>(60,191)</u>	<u>(60,191)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(54,433,627)	(8,693,521)	1,575,589	10,269,110
Fund Balance Beginning of Year	<u>40,705,054</u>	<u>40,705,054</u>	<u>40,705,054</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$13,728,573)</u>	<u>\$32,011,533</u>	<u>\$42,280,643</u>	<u>\$10,269,110</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$4,185,517	\$4,295,854	\$4,295,854	\$0
Charges for Services	4,289,104	4,402,172	4,402,172	0
Intergovernmental	26,034,100	26,720,403	26,720,403	0
Other	77	79	79	0
<i>Total Revenues</i>	<u>34,508,798</u>	<u>35,418,508</u>	<u>35,418,508</u>	<u>0</u>
Expenditures				
Current:				
General Government - Judicial:				
Cuyahoga Support Enforcement Agency:				
Personal Services	18,707,119	17,482,204	17,482,204	0
Other	26,496,319	23,267,436	19,272,023	3,995,413
Total General Government - Judicial	<u>45,203,438</u>	<u>40,749,640</u>	<u>36,754,227</u>	<u>3,995,413</u>
Social Services:				
CSEA Grants:				
Personal Services	0	(58,101)	0	(58,101)
Other	134,224	3,939	0	3,939
Total Social Services	<u>134,224</u>	<u>(54,162)</u>	<u>0</u>	<u>(54,162)</u>
<i>Total Expenditures</i>	<u>45,337,662</u>	<u>40,695,478</u>	<u>36,754,227</u>	<u>3,941,251</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(10,828,864)	(5,276,970)	(1,335,719)	3,941,251
Other Financing Sources (Uses)				
Transfers Out	(198,563)	(198,563)	(198,563)	0
<i>Net Change in Fund Balance</i>	(11,027,427)	(5,475,533)	(1,534,282)	3,941,251
Fund Balance Beginning of Year	2,194,834	2,194,834	2,194,834	0
Prior Year Encumbrances Appropriated	4,144,124	4,144,124	4,144,124	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$4,688,469)</u>	<u>\$863,425</u>	<u>\$4,804,676</u>	<u>\$3,941,251</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$6,855,534	\$7,429,207	\$7,429,207	\$0
Other	636,353	689,603	689,603	0
<i>Total Revenues</i>	<u>7,491,887</u>	<u>8,118,810</u>	<u>8,118,810</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Treasurer Delinquent Tax Collections:				
Personal Services	1,738,402	1,335,295	1,335,295	0
Other	441,445	289,707	344,748	(55,041)
Total Legislative and Executive	<u>2,179,847</u>	<u>1,625,002</u>	<u>1,680,043</u>	<u>(55,041)</u>
Judicial:				
Delinquent Real Estate Tax Assessment:				
Personal Services	1,859,670	1,959,932	1,959,932	0
Other	2,183,706	1,368,730	1,368,730	0
Total Judicial	<u>4,043,376</u>	<u>3,328,662</u>	<u>3,328,662</u>	<u>0</u>
<i>Total Expenditures</i>	<u>6,223,223</u>	<u>4,953,664</u>	<u>5,008,705</u>	<u>(55,041)</u>
<i>Net Change in Fund Balance</i>	1,268,664	3,165,146	3,110,105	(55,041)
Fund Balance Beginning of Year	12,724,926	12,724,926	12,724,926	0
Prior Year Encumbrances Appropriated	29,204	29,204	29,204	0
<i>Fund Balance End of Year</i>	<u>\$14,022,794</u>	<u>\$15,919,276</u>	<u>\$15,864,235</u>	<u>(\$55,041)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$7,000,000	\$7,000,000	\$7,000,000	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
County Land Reutilization:				
Other	7,000,000	7,000,000	7,000,000	0
<i>Net Change in Fund Balance</i>	0	0	0	0
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Court
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$318,664	\$341,223	\$341,223	\$0
Fines, Forfeitures and Settlements	1,620,802	1,735,540	1,735,540	0
Intergovernmental	5,353	5,732	5,732	0
<i>Total Revenues</i>	<u>1,944,819</u>	<u>2,082,495</u>	<u>2,082,495</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Probate Court Computer:				
Personal Services	145,777	145,777	140,117	5,660
Other	584,827	532,132	415,082	117,050
Total Probate Court Computer	<u>730,604</u>	<u>677,909</u>	<u>555,199</u>	<u>122,710</u>
Probate Court Special Projects:				
Other	131,213	73,263	73,263	0
Probate Court Dispute Resolution Program:				
Personal Services	43,073	41,400	41,400	0
Other	3,588	3,710	3,710	0
Total Probate Court Dispute Resolution Program	<u>46,661</u>	<u>45,110</u>	<u>45,110</u>	<u>0</u>
Probate Court Conduct of Business:				
Other	1,000	8,290	8,290	0
Computerization Fund:				
Other	430,000	385,294	385,294	0
Clerk of Courts Computerization:				
Other	464,050	0	0	0
Court of Appeals Special Projects:				
Other	15,000	462,542	462,542	0
<i>Total Expenditures</i>	<u>1,818,528</u>	<u>1,652,408</u>	<u>1,529,698</u>	<u>122,710</u>
<i>Net Change in Fund Balance</i>	126,291	430,087	552,797	122,710
Fund Balance Beginning of Year	8,637,039	8,637,039	8,637,039	0
Prior Year Encumbrances Appropriated	122,710	122,710	122,710	0
<i>Fund Balance End of Year</i>	<u>\$8,886,040</u>	<u>\$9,189,836</u>	<u>\$9,312,546</u>	<u>\$122,710</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$1,288,843	\$2,066,822	\$2,066,822	\$0
Fines, Forfeitures and Settlements	359	575	575	0
Other	47,298	75,849	75,849	0
<i>Total Revenues</i>	<u>1,336,500</u>	<u>2,143,246</u>	<u>2,143,246</u>	<u>0</u>
Expenditures				
Current:				
Public Works:				
District Administration:				
Personal Services	665,455	668,257	670,449	(2,192)
Other	711,504	388,793	400,769	(11,976)
Total District Administration	1,376,959	1,057,050	1,071,218	(14,168)
Environmental Crime Task Force:				
Other	0	6,298	6,298	0
District Board of Health:				
Other	230,000	207,391	230,000	(22,609)
Convenience Center:				
Other	478,241	342,235	490,244	(148,009)
Municipal Grants:				
Other	0	246,348	246,348	0
Total Public Works	<u>2,085,200</u>	<u>1,859,322</u>	<u>2,044,108</u>	<u>(184,786)</u>
Debt Service:				
Principal Retirement	68,982	68,982	68,982	0
Interest	35,647	35,647	35,647	0
Total Debt Service	<u>104,629</u>	<u>104,629</u>	<u>104,629</u>	<u>0</u>
<i>Total Expenditures</i>	<u>2,189,829</u>	<u>1,963,951</u>	<u>2,148,737</u>	<u>(184,786)</u>
<i>Net Change in Fund Balance</i>	(853,329)	179,295	(5,491)	(184,786)
Fund Balance Beginning of Year	3,299,964	3,299,964	3,299,964	0
Prior Year Encumbrances Appropriated	1,603	1,603	1,603	0
<i>Fund Balance End of Year</i>	<u>\$2,448,238</u>	<u>\$3,480,862</u>	<u>\$3,296,076</u>	<u>(\$184,786)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$121,410	\$121,410	\$121,410	\$0
Charges for Services	961,963	5,506,580	5,506,580	0
Intergovernmental	2,355,939	13,476,163	13,476,163	0
Investment Earnings/Interest	9,380	53,693	53,693	0
Other	(2,393)	(13,702)	(13,702)	0
<i>Total Revenues</i>	<u>3,446,299</u>	<u>19,144,144</u>	<u>19,144,144</u>	<u>0</u>
Expenditures				
Current:				
Community Development:				
Development Revolving Loan:				
Other	1,049,855	1,049,855	516,900	532,955
Economic Development:				
Personal Services	106,332	106,790	93,446	13,344
Other	6,314,017	14,214,190	9,107,897	5,106,293
Total Economic Development	<u>6,420,349</u>	<u>14,320,980</u>	<u>9,201,343</u>	<u>5,119,637</u>
Property Demolition:				
Other	7,104,618	7,104,618	7,104,618	0
Continuum of Care:				
Personal Services	(176,400)	(176,400)	0	(176,400)
Other	827,540	827,540	930,269	(102,729)
Total Continuum of Care	<u>651,140</u>	<u>651,140</u>	<u>930,269</u>	<u>(279,129)</u>
Neighborhood Stabilization:				
Personal Services	(285,065)	(285,065)	3,146	(288,211)
Other	788,004	788,004	0	788,004
Total Neighborhood Stabilization	<u>502,939</u>	<u>502,939</u>	<u>3,146</u>	<u>499,793</u>
Lead Hazard Reduction:				
Other	35,745	35,745	0	35,745
Homeless Services:				
Other	2,098,316	2,098,316	646,722	1,451,594
Coordinated Entry:				
Other	\$1,529,315	\$1,529,315	\$895,795	\$633,520

(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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Rapid Re-Housing:				
Other	\$1,085,245	\$1,085,245	\$543,248	\$541,997
Homeless Crisis Response 2020:				
Other	212,203	212,203	1,701,918	(1,489,715)
HUD Section 108:				
Other	558,752	558,752	528,568	30,184
Brownfield Redevelopment:				
Other	182,118	182,118	0	182,118
COVID-19 CARES Act CDBG:				
Other	2,172,489	2,172,489	2,198,327	(25,838)
COVID-19 CARES Act ESG:				
Other	1,395,786	1,395,786	717,179	678,607
CDSG Grant:				
Other	1,635,065	1,635,065	1,776,686	(141,621)
Lead Hazard Control:				
Personal Services	65,147	65,147	65,147	0
Other	4,594	4,594	4,594	0
Total Lead Hazard Control	69,741	69,741	69,741	0
Emergency Solutions HHS:				
Other	482,043	482,043	482,043	0
Community Development:				
Other	1,250,000	1,250,000	1,250,000	0
Home Weatherization Assistance:				
Personal Services	(1,474,188)	(1,474,188)	0	(1,474,188)
Other	3,651,859	3,651,859	0	3,651,859
Total Home Weatherization Assistance	2,177,671	2,177,671	0	2,177,671
Supportive Housing Program:				
Other	772,143	772,143	243,404	528,739
Community Development Block Grant:				
Personal Services	(3,724,797)	(3,724,797)	802,091	(4,526,888)
Other	16,193,205	16,193,205	7,291,379	8,901,826
Total Community Development Block Grant	\$12,468,408	\$12,468,408	\$8,093,470	\$4,374,938

(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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
HOME:				
Personal Services	(\$82,897)	(\$82,897)	\$129,908	(\$212,805)
Other	7,077,184	7,077,184	3,751,442	3,325,742
Total HOME	6,994,287	6,994,287	3,881,350	3,112,937
Emergency Solutions Development:				
Personal Services	17,756	17,756	0	17,756
Other	784,405	784,405	380,589	403,816
Total Emergency Solutions Development	802,161	802,161	380,589	421,572
<i>Total Expenditures</i>	51,650,389	59,551,020	41,165,316	18,385,704
<i>Excess of Revenues Over (Under) Expenditures</i>	(48,204,090)	(40,406,876)	(22,021,172)	18,385,704
Other Financing Sources (Uses)				
Transfers In	561,891	3,800,000	3,800,000	0
Transfers Out	(784,480)	(784,480)	(784,480)	0
<i>Total Other Financing Sources (Uses)</i>	(222,589)	3,015,520	3,015,520	0
<i>Net Change in Fund Balance</i>	(48,426,679)	(37,391,356)	(19,005,652)	18,385,704
Fund Balance Beginning of Year	9,359,811	9,359,811	9,359,811	0
Prior Year Encumbrances Appropriated	15,995,960	15,995,960	15,995,960	0
<i>Fund Balance (Deficit) End of Year</i>	(23,070,908)	(12,035,585)	\$6,350,119	\$18,385,704

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	\$55	\$20,000	\$20,000	\$0
Intergovernmental	100	36,761	36,761	0
Contributions and Donations	137	50,000	50,000	0
<i>Total Revenues</i>	<u>292</u>	<u>106,761</u>	<u>106,761</u>	<u>0</u>
Expenditures				
Current:				
Community Development:				
Sustainability Projects:				
Other	101,085	499,621	414,645	84,976
Sustainability Grants:				
Other	35,000	35,000	35,000	0
Planning Community Development Grants:				
Other	0	950,000	950,000	0
Other Development Grants:				
Other	31,834	31,834	0	31,834
<i>Total Expenditures</i>	<u>167,919</u>	<u>1,516,455</u>	<u>1,399,645</u>	<u>116,810</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(167,627)	(1,409,694)	(1,292,884)	116,810
Other Financing Sources (Uses)				
Transfers In	2,596	950,000	950,000	0
<i>Net Change in Fund Balance</i>	(165,031)	(459,694)	(342,884)	116,810
Fund Balance Beginning of Year	188,863	188,863	188,863	0
Prior Year Encumbrances Appropriated	88,947	88,947	88,947	0
<i>Fund Balance (Deficit) End of Year</i>	<u>\$112,779</u>	<u>(\$181,884)</u>	<u>(\$65,074)</u>	<u>\$116,810</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$10,617	\$1,353,691	\$1,353,691	\$0
Charges for Services	3,650	465,445	465,445	0
Intergovernmental	10,024	1,278,218	1,278,218	0
<i>Total Revenues</i>	<u>24,291</u>	<u>3,097,354</u>	<u>3,097,354</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Medicaid Fund:				
Other	10,000	10,000	9,324	676
Health and Human Services:				
Personal Services	1,038,321	1,038,321	615,906	422,415
Other	183,752	183,752	152,118	31,634
Total Health and Human Services	<u>1,222,073</u>	<u>1,222,073</u>	<u>768,024</u>	<u>454,049</u>
Treatment Alternative Street Crime:				
Personal Services	85,800	85,800	0	85,800
Street Crime:				
Personal Services	(650,938)	(650,938)	952,088	(1,603,026)
Other	1,603,026	1,603,026	0	1,603,026
Total Street Crime	<u>952,088</u>	<u>952,088</u>	<u>952,088</u>	<u>0</u>
Adult Drug Court Project:				
Personal Services	(569,684)	(569,684)	0	(569,684)
Other	569,684	569,684	0	569,684
Total Adult Drug Court Project	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Treatment Capacity Expansion:				
Personal Services	270,008	270,008	18,134	251,874
TASC Drug Court:				
Personal Services	(793,077)	(793,077)	78,378	(871,455)
Other	871,455	871,455	0	871,455
Total TASC Drug Court	<u>\$78,378</u>	<u>\$78,378</u>	<u>\$78,378</u>	<u>\$0</u>

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Treatment Alternatives for Safer Communities (continued)
Budget Basis
For the Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Veterans Court - ODMHAS: Personal Services	\$44,713	\$44,713	\$24,713	\$20,000
Adult Drug Court - ODMHAS: Personal Services	130,487	130,487	35,487	95,000
Recovery Drug Court: Personal Services	40,269	40,269	40,269	0
ODHMAS Grant: Personal Services	(75,000)	(75,000)	0	(75,000)
<i>Total Expenditures</i>	<u>2,758,816</u>	<u>2,758,816</u>	<u>1,926,417</u>	<u>832,399</u>
<i>Net Change in Fund Balance</i>	(2,734,525)	338,538	1,170,937	832,399
Fund Balance Beginning of Year	<u>3,091,410</u>	<u>3,091,410</u>	<u>3,091,410</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$356,885</u>	<u>\$3,429,948</u>	<u>\$4,262,347</u>	<u>\$832,399</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$797,081	\$2,350,255	\$2,127,155	(\$223,100)
Intergovernmental	307,276	902,361	816,882	(85,479)
Other	7,825	22,968	20,793	(2,175)
<i>Total Revenues</i>	<u>1,112,182</u>	<u>3,275,584</u>	<u>2,964,830</u>	<u>(310,754)</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Witness Victim Health and Human Services:				
Personal Services	1,439,174	1,390,544	1,390,542	2
Other	1,036,864	1,025,888	772,860	253,028
Total Witness Victim Health and Human Services	<u>2,476,038</u>	<u>2,416,432</u>	<u>2,163,402</u>	<u>253,030</u>
Domestic Violence High Risk Team:				
Personal Services	14,246	14,246	14,246	0
Other	579,762	579,762	587,213	(7,451)
Total Domestic Violence High Risk Team	<u>594,008</u>	<u>594,008</u>	<u>601,459</u>	<u>(7,451)</u>
VOCA Safe Harbor:				
Personal Services	52,152	19,356	20,621	(1,265)
Other	299,106	(466,841)	203,174	(670,015)
Total VOCA Safe Harbor	<u>351,258</u>	<u>(447,485)</u>	<u>223,795</u>	<u>(671,280)</u>
Juvenile Court Victim Advocate:				
Personal Services	0	15,030	15,030	0
Violence Against Women Act Block Grant:				
Other	271,387	791,482	749,413	42,069
Violence Against Women Act Administration Grant:				
Personal Services	3,511	26,194	26,194	0
Domestic Violence Framework:				
Other	\$122,400	\$122,400	\$122,400	\$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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Defend Childhood Intake and Assistance Project: Other	\$226,705	\$472,688	\$492,135	(\$19,447)
<i>Total Expenditures</i>	<u>4,045,307</u>	<u>3,990,749</u>	<u>4,393,828</u>	<u>(403,079)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,933,125)</u>	<u>(715,165)</u>	<u>(1,428,998)</u>	<u>(713,833)</u>
Other Financing Sources (Uses)				
Transfers In	5,671	5,671	5,671	0
Transfers Out	<u>0</u>	<u>(32,857)</u>	<u>(32,857)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>5,671</u>	<u>(27,186)</u>	<u>(27,186)</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(2,927,454)	(742,351)	(1,456,184)	(713,833)
Fund Deficit Beginning of Year	(1,113,684)	(1,113,684)	(1,113,684)	0
Prior Year Encumbrances Appropriated	<u>1,552,048</u>	<u>1,552,048</u>	<u>1,552,048</u>	<u>0</u>
<i>Fund Deficit End of Year</i>	<u>(\$2,489,090)</u>	<u>(\$303,987)</u>	<u>(\$1,017,820)</u>	<u>(\$713,833)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$3,754,273	\$3,754,273	\$3,754,273	\$0
Other	50,328	50,328	50,328	0
<i>Total Revenues</i>	<u>3,804,601</u>	<u>3,804,601</u>	<u>3,804,601</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Youth Services Subsidy:				
Personal Services	2,425,686	2,425,686	1,492,355	933,331
Other	7,299,239	7,299,239	3,225,273	4,073,966
<i>Total Expenditures</i>	<u>9,724,925</u>	<u>9,724,925</u>	<u>4,717,628</u>	<u>5,007,297</u>
<i>Net Change in Fund Balance</i>	(5,920,324)	(5,920,324)	(913,027)	5,007,297
Fund Balance Beginning of Year	4,558,957	4,558,957	4,558,957	0
Prior Year Encumbrances Appropriated	4,513,253	4,513,253	4,513,253	0
<i>Fund Balance End of Year</i>	<u>\$3,151,886</u>	<u>\$3,151,886</u>	<u>\$8,159,183</u>	<u>\$5,007,297</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$362,171	\$841,365	\$841,365	\$0
Fines, Forfeitures and Settlements	358,489	832,813	832,813	0
Intergovernmental	10,417,544	24,201,178	24,201,178	0
Investment Earnings/Interest	(8,632)	(20,054)	(20,054)	0
Contributions and Donations	4,218	9,800	9,800	0
Other	18,123	42,103	42,103	0
<i>Total Revenues</i>	<u>11,151,913</u>	<u>25,907,205</u>	<u>25,907,205</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Judicial:				
Law Enforcement CPT:				
Other	0	72,884	0	72,884
Forensic Science Lab:				
Personal Services	0	0	39,860	(39,860)
Community Based Corrections:				
Other	5,552,456	5,356,296	5,356,296	0
Law Library Board:				
Personal Services	282,123	286,609	286,609	0
Other	278,649	225,582	251,715	(26,133)
Total Law Library Board	<u>560,772</u>	<u>512,191</u>	<u>538,324</u>	<u>(26,133)</u>
Indigent Guardianship:				
Other	176,112	60,913	60,913	0
Domestic Relations - Legal Research:				
Other	15,000	5,175	5,175	0
Probation Supervision Fees:				
Personal Services	0	0	(6,766)	6,766
Other	785,706	785,706	(57,879)	843,585
Total Probation Supervision Fees	<u>\$785,706</u>	<u>\$785,706</u>	<u>(\$64,645)</u>	<u>\$850,351</u>

(continued)

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual*
Other Judicial (continued)
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Inspector General Vendor Fees:				
Personal Services	\$16,257	\$16,257	\$16,257	\$0
Other	20,456	17,089	17,089	0
Total Inspector General Vendor Fees	36,713	33,346	33,346	0
Federal Forfeiture:				
Other	62,583	310,098	402,136	(92,038)
Legal Computerization:				
Other	135,242	0	0	0
Ohio Supreme Court Tech Grant:				
Other	49,261	49,261	0	49,261
Computerized Legal Research:				
Other	46,069	0	0	0
Residential Title IV-E Juvenile Court:				
Other	3,336,201	784,919	224,499	560,420
Administration Title IV-E Juvenile Court:				
Other	308,372	83,163	80,663	2,500
Urinalysis Testing:				
Other	120,140	120,140	117,878	2,262
Operation and Maintenance of Detention Facility:				
Other	5,000	4,040	4,040	0
Public Defender - Cleveland Municipality:				
Personal Services	2,116,190	2,116,190	2,106,896	9,294
Other	357,179	357,179	258,717	98,462
Total Public Defender - Cleveland Municipality	2,473,369	2,473,369	2,365,613	107,756
Pre-Petition Pilot Program Grant:				
Personal Services	54,455	146,955	158,629	(11,674)
Other	(138,215)	104,935	58,636	46,299
Total Pre-Petition Pilot Program Grant	(\$83,760)	\$251,890	\$217,265	\$34,625

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
JJDP Block Grant:				
Other	\$132,857	\$358,857	\$248,750	\$110,107
Juvenile Justice Administration:				
Personal Services	(20,000)	0	0	0
Carrying Concealed Weapon Application:				
Personal Services	122,826	194,143	130,787	63,356
Other	66,481	62,245	46,617	15,628
Total Carrying Concealed Weapon Application	189,307	256,388	177,404	78,984
State Criminal Alien Assistance Program:				
Other	(14,208)	86,258	86,258	0
High Visibility Enforcement OT:				
Personal Services	(56,384)	(56,384)	33,040	(89,424)
Other	156	156	3,742	(3,586)
Total High Visibility Enforcement OT	(56,228)	(56,228)	36,782	(93,010)
US Department of Justice Grant Sheriff:				
Personal Services	10,165	10,165	10,165	0
Other	959,427	959,427	0	959,427
Total US Department of Justice Grant Sheriff	969,592	969,592	10,165	959,427
JJDP Subgrant:				
Other	44,000	51,280	51,280	0
Couty of Appeals Grants:				
Other	30,318	30,318	30,318	0
Domestic Relations Other Judicial Grants:				
Personal Services	(24,670)	(24,670)	0	(24,670)
Other	(310,332)	(24,107)	186,114	(210,221)
Total Domestic Relations Other Judicial Grants	(335,002)	(48,777)	186,114	(234,891)
Supreme Court Parent Representation:				
Personal Services	80,109	80,109	0	80,109
Other	4,279	4,279	2,628	1,651
Total Supreme Court Parent Representation	\$84,388	\$84,388	\$2,628	\$81,760

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Institute Operational Review:				
Other	\$55,000	\$55,000	\$0	\$55,000
Vet Tx Crt - USDOJ:				
Personal Services	54,951	54,951	0	54,951
Adult Drug Court:				
Personal Services	(75,272)	(75,272)	133,824	(209,096)
Other	301,837	301,837	135,787	166,050
Total Adult Drug Court	226,565	226,565	269,611	(43,046)
SAMHSA-Veterans Treatment Court:				
Personal Services	(160,802)	51,230	51,230	0
Other	(46,656)	141,312	139,277	2,035
Total SAMHSA-Veterans Treatment Court	(207,458)	192,542	190,507	2,035
Veterans Treatment Court:				
Other	28	28	28	0
Juvenile Court Other Judicial Grants:				
Personal Services	38,526	3,526	38,525	(34,999)
Other	253,751	240,619	192,440	48,179
Total Judicial Court Other Judicial Grants	292,277	244,145	230,965	13,180
Juvenile Court Other Detention Grants:				
Other	106,525	106,525	108,032	(1,507)
Welcome to the Court Video Project:				
Other	34,895	34,895	0	34,895
OH Supreme Court Grants:				
Other	5,655	5,655	5,655	0
CCA Probation Improvements and Incentives:				
Personal Services	529,997	531,758	529,998	1,760
Other	6,642,627	6,640,866	5,784,228	856,638
Total CCA Probation Improvements and Incentives	\$7,172,624	\$7,172,624	\$6,314,226	\$858,398

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Crisis Intervention and Behavioral Health:				
Personal Services	\$453,861	\$453,861	\$467,794	(\$13,933)
Other	(259,243)	487,207	471,006	16,201
Total Crisis Intervention and Behavioral Health	194,618	941,068	938,800	2,268
Prosecutor Other Judicial Grants:				
Personal Services	(1,030,759)	732,990	479,573	253,417
Other	(622,788)	588,761	342,179	246,582
Total Prosecutor Other Judicial Grants	(1,653,547)	1,321,751	821,752	499,999
Sexual Assault Kit Initiative:				
Personal Services	(2,369,200)	(667,594)	1,024,618	(1,692,212)
Other	(683,277)	1,510,195	397,304	1,112,891
Total Sexual Assault Kit Initiative	(3,052,477)	842,601	1,421,922	(579,321)
Internet Crimes Against Children:				
Personal Services	(568,176)	(74,653)	476,865	(551,518)
Other	484,775	673,825	181,717	492,108
Total Internet Crimes Against Children	(83,401)	599,172	658,582	(59,410)
Border/Port Security Grants:				
Personal Services	(27,599)	(11,542)	0	(11,542)
Other	34,667	17,107	0	17,107
Total Border/Port Security Grants	7,068	5,565	0	5,565
DOJ/BJA Medication Assisted Treatment:				
Personal Services	38,112	38,112	38,112	0
Other	852,899	852,899	766,459	86,440
Total DOJ/BJA Medication-Assisted Treatment	891,011	891,011	804,571	86,440
CCA 408 Jail/Misdemeanment:				
Personal Services	(5,946,407)	(5,946,407)	1,284,146	(7,230,553)
Other	21,531,688	21,531,688	454,344	21,077,344
Total CCA 408 Jail/Misdemeanment	15,585,281	15,585,281	1,738,490	13,846,791
Victim Advocate Project:				
Other	\$0	\$6,500	\$0	\$6,500

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
CCA 407 Felony Program:				
Personal Services	(\$9,514,730)	(\$9,514,730)	\$2,053,234	(\$11,567,964)
Other	31,819,946	31,819,946	1,138,672	30,681,274
Total CCA 407 Felony Program	22,305,216	22,305,216	3,191,906	19,113,310
Medical Exam Other Judicial Grants:				
Personal Services	12,978	7,926	7,926	0
Other	10,555	5,407	2,953	2,454
Total Medical Exam Other Judicial Grants	23,533	13,333	10,879	2,454
Sheriff Other Judicial Grants:				
Other	(449,773)	64,203	160,329	(96,126)
Prosecutor Federal Forfeiture:				
Other	0	125,000	0	125,000
Common Pleas Other Judicial Grants:				
Personal Services	(1,269,457)	(952,660)	69,222	(1,021,882)
Other	3,556,467	3,621,131	361,356	3,259,775
Total Common Pleas Other Judicial Grants	2,287,010	2,668,471	430,578	2,237,893
Operation Stonegarden:				
Personal Services	62,502	112,421	118,693	(6,272)
Other	102,980	153,974	149,875	4,099
Total Operation Stonegarden	165,482	266,395	268,568	(2,173)
DNA Backlog Reduction Program:				
Personal Services	(169,641)	(169,641)	0	(169,641)
Other	(31,316)	607,543	293,485	314,058
Total DNA Backlog Reduction Program	(\$200,957)	\$437,902	\$293,485	\$144,417

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Professional Continuing Education:				
Personal Services	\$0	\$250,000	\$80,359	\$169,641
Other	376,039	460,392	330,797	129,595
Total Professional Continuing Education	376,039	710,392	411,156	299,236
Psychiatric Services:				
Other	5,988,250	5,988,250	0	5,988,250
Operation Child Protect Program:				
Other	1,450	1,450	1,450	0
Human Trafficking Grant:				
Personal Services	238,158	238,158	238,158	0
Total Expenditures	64,968,283	73,740,116	28,720,712	45,019,404
Excess of Revenues Over (Under) Expenditures	(53,816,370)	(47,832,911)	(2,813,507)	45,019,404
Other Financing Sources (Uses)				
Transfers In	34,846	80,951	80,951	0
Transfers Out	0	(13,210)	(13,210)	0
Total Other Financing Sources (Uses)	34,846	67,741	67,741	0
Net Change in Fund Balance	(53,781,524)	(47,765,170)	(2,745,766)	45,019,404
Fund Balance Beginning of Year	17,707,988	17,707,988	17,707,988	0
Prior Year Encumbrances Appropriated	3,153,016	3,153,016	3,153,016	0
Fund Balance (Deficit) End of Year	(\$32,920,520)	(\$26,904,166)	\$18,115,238	\$45,019,404

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$24,569	\$24,569	\$13,500	(\$11,069)
Intergovernmental	18,199	18,199	10,000	(8,199)
Investment Earnings/Interest	358,296	358,296	196,876	(161,420)
Other	59,212	59,212	32,536	(26,676)
<i>Total Revenues</i>	<u>460,276</u>	<u>460,276</u>	<u>252,912</u>	<u>(207,364)</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Soldiers and Sailors Special Projects:				
Other	75,000	2,800	2,800	0
Consumer Affairs Grants Ole:				
Personal Services	10,289	20,579	10,290	10,289
Other	6,210	10,424	6,323	4,101
Total Consumer Affairs Grants Ole	<u>16,499</u>	<u>31,003</u>	<u>16,613</u>	<u>14,390</u>
Tax Prepayment Special Interest:				
Personal Services	129,120	207,048	207,048	0
Other	136,251	30,033	30,033	0
Total Tax Prepayment Special Interest	<u>265,371</u>	<u>237,081</u>	<u>237,081</u>	<u>0</u>
Tax Certificate Administration:				
Personal Services	226,798	142,891	142,891	0
Other	61,173	36,860	36,860	0
Total Tax Certificate Administration	<u>287,971</u>	<u>179,751</u>	<u>179,751</u>	<u>0</u>
Early Child Other Legislative and Executive Grant:				
Other	84,408	84,408	51,193	33,215
27th Pay Reserve:				
Other	715,113	0	0	0
Board of Elections Grants:				
Other	98,901	(5,943)	6,771	(12,714)
Board of Election - CARES Election Grant:				
Personal Services	25,797	(500)	(250)	(250)
Other	63,240	0	0	0
Total Board of Election - CARES Election Grant	<u>\$89,037</u>	<u>(\$500)</u>	<u>(\$250)</u>	<u>(\$250)</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Innovation Grants:				
Other	\$6,060	\$6,060	\$0	\$6,060
Mortgage Foreclosure Prevention - Rescue:				
Other	217,844	217,844	0	217,844
<i>Total Expenditures</i>	<u>1,856,204</u>	<u>752,504</u>	<u>493,959</u>	<u>258,545</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,395,928)	(292,228)	(241,047)	51,181
Other Financing Sources (Uses)				
Transfers Out	<u>0</u>	<u>0</u>	<u>(3,304,566)</u>	<u>(3,304,566)</u>
<i>Net Change in Fund Balance</i>	(1,395,928)	(292,228)	(3,545,613)	(3,253,385)
Fund Balance Beginning of Year	14,902,856	14,902,856	14,902,856	0
Prior Year Encumbrances Appropriated	<u>43,246</u>	<u>43,246</u>	<u>43,246</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$13,550,174</u></u>	<u><u>\$14,653,874</u></u>	<u><u>\$11,400,489</u></u>	<u><u>(\$3,253,385)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$3,253,744	\$19,588,448	\$19,588,448	\$0
Charges for Services	26,723	132,460	132,460	0
Licenses and Permits	328,079	1,626,221	1,626,221	0
Fines, Forfeitures and Settlements	123,061	609,986	609,986	0
Intergovernmental	1,591,310	8,099,099	8,099,099	0
Contributions and Donations	114,438	567,246	567,246	0
Other	88,160	124,576	124,576	0
<i>Total Revenues</i>	<u>5,525,515</u>	<u>30,748,036</u>	<u>30,748,036</u>	<u>0</u>
Expenditures				
Current:				
Health and Safety:				
Special Project II:				
Other	353,612	323,522	323,522	0
Juvenile Court Legal:				
Personal Services	1,339,911	1,177,175	1,177,175	0
Other	4,975,582	2,855,376	2,806,686	48,690
Total Juvenile Court Legal	<u>6,315,493</u>	<u>4,032,551</u>	<u>3,983,861</u>	<u>48,690</u>
Dog and Kennel:				
Personal Services	1,306,806	1,085,552	1,085,552	0
Other	1,002,573	949,389	1,018,013	(68,624)
Total Dog and Kennel	<u>2,309,379</u>	<u>2,034,941</u>	<u>2,103,565</u>	<u>(68,624)</u>
Dick Goddard's Best Friends:				
Personal Services	1,884,494	0	0	0
Other	1,900,000	123,286	163,394	(40,108)
Total Dick Goddard's Best Friends	<u>3,784,494</u>	<u>123,286</u>	<u>163,394</u>	<u>(40,108)</u>
Emergency Management:				
Personal Services	907,145	951,083	668,366	282,717
Other	388,100	383,727	357,166	26,561
Total Emergency Management	<u>1,295,245</u>	<u>1,334,810</u>	<u>1,025,532</u>	<u>309,278</u>
Fatherhood Initiative:				
Personal Services	171,089	178,677	178,677	0
Other	1,025,245	923,253	751,988	171,265
Total Fatherhood Initiative	<u>1,196,334</u>	<u>1,101,930</u>	<u>930,665</u>	<u>171,265</u>
Wireless 911 Government Assistance:				
Personal Services	0	1,354,509	1,354,509	0
Other	96,085	1,256,593	1,046,639	209,954
Total Wireless 911 Government Assistance	<u>96,085</u>	<u>2,611,102</u>	<u>2,401,148</u>	<u>209,954</u>
HHS 27th Pay Reserve:				
Other	\$346,910	\$0	\$0	\$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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
TB Control Program - Metrohealth:				
Other	\$136,750	\$197,500	\$136,750	\$60,750
Family Justice Center:				
Personal Services	161,922	0	0	0
Other	237,790	1,035	1,035	0
Total Family Justice Center	399,712	1,035	1,035	0
Human Services Other:				
Other	542,910	204,264	259,524	(55,260)
JFS Other Health & Safety Grant:				
Personal Services	(3,889,272)	(3,889,272)	0	(3,889,272)
Other	12,124,386	12,124,386	0	12,124,386
Total JFS Other Health & Safety Grant	8,235,114	8,235,114	0	8,235,114
Juvenile Court Probation:				
Personal Services	7,217,910	7,447,050	7,447,050	0
Other	3,746,265	3,618,101	3,307,458	310,643
Total Juvenile Court Probation	10,964,175	11,065,151	10,754,508	310,643
Juvenile Court Detention Services:				
Personal Services	651,952	1,069,358	1,069,358	0
Other	2,886,341	2,547,888	2,844,028	(296,140)
Total Juvenile Court Detention Services	3,538,293	3,617,246	3,913,386	(296,140)
Juvenile Intervention Services:				
Personal Services	936,094	890,035	890,035	0
Other	118,110	0	0	0
Total Juvenile Intervention Services	1,054,204	890,035	890,035	0
Hazard Mitigation Asst Grants:				
Other	43,750	43,750	43,750	0
State SHSP-Law Enforcement:				
Other	204,412	458,358	341,340	117,018
Urban Area Security Initiative:				
Personal Services	(100,000)	(100,000)	0	(100,000)
Other	(1,156,051)	(1,156,051)	178,583	(1,334,634)
Total Urban Area Security Initiative	(1,256,051)	(1,256,051)	178,583	(1,434,634)
Family Justice Center Law Enforcement:				
Personal Services	0	110,865	110,865	0
Other	(183,375)	23,471	23,986	(515)
Total Family Justice Center Law Enforcement	(183,375)	134,336	134,851	(515)
State Homeland Security Program Law Enforcement:				
Other	\$909,487	\$909,487	\$1,181,897	(\$272,410)

(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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Port Security Grant:				
Other	(\$1,005,565)	(\$5,565)	\$0	(\$5,565)
Public Safety Grant:				
Other	(2,513)	(2,513)	3,987	(6,500)
Total Health and Safety	39,278,855	36,054,289	28,771,333	7,282,956
Debt Service:				
Principal Retirement	534,609	534,609	534,609	0
Interest	23,662	23,662	23,662	0
Total Debt Service	558,271	558,271	558,271	0
<i>Total Expenditures</i>	39,837,126	36,612,560	29,329,604	7,282,956
<i>Excess of Revenues Over (Under) Expenditures</i>	(34,311,611)	(5,864,524)	1,418,432	7,282,956
Other Financing Sources (Uses)				
Transfers In	868,922	947,880	947,880	0
<i>Net Change in Fund Balance</i>	(33,442,689)	(4,916,644)	2,366,312	7,282,956
Fund Balance Beginning of Year	10,512,157	10,512,157	10,512,157	0
Prior Year Encumbrances Appropriated	1,912,287	1,912,287	1,912,287	0
<i>Fund Balance (Deficit) End of Year</i>	(\$21,018,245)	\$7,507,800	\$14,790,756	\$7,282,956

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Investment Earnings/Interest	\$1,485	\$10,267	\$10,267	\$0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	1,485	10,267	10,267	0
Other Financing Sources (Uses)				
Transfers Out	0	0	(80,000)	(80,000)
<i>Net Change in Fund Balance</i>	1,485	10,267	(69,733)	(80,000)
Fund Balance Beginning of Year	1,009,061	1,009,061	1,009,061	0
<i>Fund Balance End of Year</i>	<u>\$1,010,546</u>	<u>\$1,019,328</u>	<u>\$939,328</u>	<u>(\$80,000)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	\$3,192	\$117,725	\$117,725	\$0
Fines, Forfeitures and Settlements	2,618	96,557	96,557	0
Intergovernmental	18,730	690,855	690,855	0
Contributions and Donations	71,652	2,642,884	188,779	(2,454,105)
<i>Total Revenues</i>	<u>96,192</u>	<u>3,548,021</u>	<u>1,093,916</u>	<u>(2,454,105)</u>
Expenditures				
Current:				
Social Services:				
Casey Family Program - HOPE Grant:				
Personal Services	29,190	29,190	0	29,190
Other	171,939	171,939	0	171,939
Total Casey Family Program - HOPE Grant	201,129	201,129	0	201,129
Veterans Services:				
Other	0	1,368,895	1,325,000	43,895
Social Impact:				
Other	190,456	2,690,456	0	2,690,456
Domestic Violence:				
Other	249,000	219,382	235,000	(15,618)
EC Mental Health:				
Other	0	0	190,455	(190,455)
Children and Family Grants:				
Other	45,408	45,408	22,705	22,703
Office of Re-Entry:				
Other	579,132	579,132	381,005	198,127
Investment in Children:				
Other	2,709,751	2,709,751	111,176	2,598,575
The S.P.A.R.K. Project:				
Other	148,915	148,915	200,000	(51,085)
Department of Labor-LEAP Pre-Release:				
Other	\$730,871	\$730,871	\$529,796	\$201,075

(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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Workforce Development Grants:				
Other	\$0	(\$526,853)	\$0	(\$526,853)
Helping Ohio Parent Effectively:				
Other	2,124	2,124	2,124	0
Adoption Opportunities Grant:				
Other	1,475,332	1,594,332	0	1,594,332
<i>Total Expenditures</i>	<u>6,332,118</u>	<u>9,763,542</u>	<u>2,997,261</u>	<u>6,766,281</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(6,235,926)</u>	<u>(6,215,521)</u>	<u>(1,903,345)</u>	<u>4,312,176</u>
Other Financing Sources (Uses)				
Transfers In	143,556	5,294,992	7,749,097	2,454,105
Transfers Out	0	(1,115,024)	(1,115,024)	0
<i>Total Other Financing Sources (Uses)</i>	<u>143,556</u>	<u>4,179,968</u>	<u>6,634,073</u>	<u>2,454,105</u>
<i>Net Change in Fund Balance</i>	(6,092,370)	(2,035,553)	4,730,728	6,766,281
Fund Balance Beginning of Year	6,920,824	6,920,824	6,920,824	0
Prior Year Encumbrances Appropriated	494,788	494,788	494,788	0
<i>Fund Balance End of Year</i>	<u>\$1,323,242</u>	<u>\$5,380,059</u>	<u>\$12,146,340</u>	<u>\$6,766,281</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual*
Litter Prevention and Recycling
Budget Basis
For the Year Ended December 31, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Current:				
Public Works:				
SWMD Litter & Recycling Grants:				
Other	240,014	240,014	0	240,014
<i>Net Change in Fund Balance</i>	(240,014)	(240,014)	0	240,014
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$240,014)</u>	<u>(\$240,014)</u>	<u>\$0</u>	<u>\$240,014</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Excise Tax	\$13,225,870	\$13,225,870	\$13,225,870	\$0
Investment Earnings/Interest	299	299	299	0
<i>Total Revenues</i>	13,226,169	13,226,169	13,226,169	0
Expenditures				
Current:				
Community Development:				
Cuyahoga Excise Tax:				
Other	46,684,884	21,684,884	21,684,884	0
<i>Net Change in Fund Balance</i>	(33,458,715)	(8,458,715)	(8,458,715)	0
Fund Balance Beginning of Year	12,433,502	12,433,502	12,433,502	0
<i>Fund Balance (Deficit) End of Year</i>	(<u>\$21,025,213</u>)	(<u>\$3,974,787</u>)	(<u>\$3,974,787</u>)	(<u>\$0</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Licenses and Permits	\$466,599	\$0	\$0	\$0
Expenditures				
Current:				
Community Development:				
Naming Rights for the Convention Center:				
Other	268,295	1,668,294	1,668,294	0
<i>Net Change in Fund Balance</i>	198,304	(1,668,294)	(1,668,294)	0
Fund Balance Beginning of Year	1,672,743	1,672,743	1,672,743	0
<i>Fund Balance End of Year</i>	<u>\$1,871,047</u>	<u>\$4,449</u>	<u>\$4,449</u>	<u>\$0</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, 2022

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues				
Hotel/Lodging Taxes	\$31,698,759	\$31,698,759	\$31,698,759	\$0
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
Hotel/Lodging Tax:				
Other	<u>34,000,000</u>	<u>31,623,008</u>	<u>31,623,092</u>	<u>(84)</u>
<i>Net Change in Fund Balance</i>	(2,301,241)	75,751	75,667	(84)
Fund Balance Beginning of Year	<u>2,629,190</u>	<u>2,629,190</u>	<u>2,629,190</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$327,949</u></u>	<u><u>\$2,704,941</u></u>	<u><u>\$2,704,857</u></u>	<u><u>(\$84)</u></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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$187,377,861	\$187,377,861	\$187,377,861	\$0
Investment Earnings/Interest	3,632,436	3,632,436	3,632,436	0
<i>Total Revenues</i>	<u>191,010,297</u>	<u>191,010,297</u>	<u>191,010,297</u>	<u>0</u>
Expenditures				
Current:				
General Government -				
Legislative and Executive:				
COVID-19 CARES Act:				
Other	43,318,639	43,318,639	43,309,511	9,128
Judicial:				
COVID-19 CARES Act:				
Other	186,715	186,715	186,715	0
Health and Safety:				
COVID-19 CARES Act:				
Personal Services	3,335,379	3,335,379	139,756	3,195,623
Other	9,117,097	9,117,097	727,954	8,389,143
Total COVID-19 CARES Act	12,452,476	12,452,476	867,710	11,584,766
COVID-19 American Rescue Plan Act:				
Other	1,274,110	1,274,110	0	1,274,110
Total Health and Safety	13,726,586	13,726,586	867,710	12,858,876
Social Services:				
COVID-19 CARES Act:				
Other	3,456,654	3,456,654	44,702	3,411,952
Community Development:				
COVID-19 CARES Act:				
Other	23,552,971	23,552,971	10,148,431	13,404,540
Intergovernmental	3,063,964	3,063,964	1,175,883	1,888,081
<i>Total Expenditures</i>	<u>87,305,529</u>	<u>87,305,529</u>	<u>55,732,952</u>	<u>31,572,577</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	103,704,768	103,704,768	135,277,345	31,572,577
Other Financing Sources (Uses)				
Transfers Out	0	0	(218,769,237)	(218,769,237)
<i>Net Change in Fund Balance</i>	103,704,768	103,704,768	(83,491,892)	(187,196,660)
Fund Balance Beginning of Year	95,670,226	95,670,226	95,670,226	0
Prior Year Encumbrances Appropriated	18,677,866	18,677,866	18,677,866	0
<i>Fund Balance End of Year</i>	<u>\$218,052,860</u>	<u>\$218,052,860</u>	<u>\$30,856,200</u>	<u>(\$187,196,660)</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
Changes in Fund Balance - Budget and Actual*
Workforce Development
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$26,127	\$26,127	\$26,127	\$0
Intergovernmental	13,605,700	13,605,700	13,605,700	0
Other	42,814	42,814	42,814	0
<i>Total Revenues</i>	<u>13,674,641</u>	<u>13,674,641</u>	<u>13,674,641</u>	<u>0</u>
Expenditures				
Current:				
Social Services:				
Workforce Innovation and Opportunities:				
Personal Services	843,969	843,969	843,969	0
Other	13,233,231	13,233,231	14,731,921	(1,498,690)
Total Workforce Innovation and Opportunities	14,077,200	14,077,200	15,575,890	(1,498,690)
Educational Assistance (CEAP):				
Other	933,512	933,512	933,512	0
<i>Total Expenditures</i>	<u>15,010,712</u>	<u>15,010,712</u>	<u>16,509,402</u>	<u>(1,498,690)</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,336,071)	(1,336,071)	(2,834,761)	(1,498,690)
Other Financing Sources (Uses)				
Transfers In	0	1,997,481	1,997,481	0
<i>Net Change in Fund Balance</i>	(1,336,071)	661,410	(837,280)	(1,498,690)
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$1,336,071)</u>	<u>\$661,410</u>	<u>(\$837,280)</u>	<u>(\$1,498,690)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Investment Earnings/Interest	\$902,248	\$902,248	\$902,248	\$0
Other	844,508	844,508	844,508	0
<i>Total Revenues</i>	<u>1,746,756</u>	<u>1,746,756</u>	<u>1,746,756</u>	<u>0</u>
Expenditures				
Current:				
Health and Safety:				
Opioid Mitigation Programs:				
Personal Services	0	0	512,928	(512,928)
Other	33,355,133	33,355,133	19,213,632	14,141,501
<i>Total Expenditures</i>	<u>33,355,133</u>	<u>33,355,133</u>	<u>19,726,560</u>	<u>13,628,573</u>
<i>Net Change in Fund Balance</i>	(31,608,377)	(31,608,377)	(17,979,804)	13,628,573
Fund Balance Beginning of Year	100,919,841	100,919,841	100,919,841	0
Prior Year Encumbrances Appropriated	3,935,198	3,935,198	3,935,198	0
<i>Fund Balance End of Year</i>	<u><u>\$73,246,662</u></u>	<u><u>\$73,246,662</u></u>	<u><u>\$86,875,235</u></u>	<u><u>\$13,628,573</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual*
 27th Pay Reserve
 Budget Basis
 For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$2,093,462	\$2,093,462	\$2,093,462	\$0
Intergovernmental	196,640	196,640	196,640	0
<i>Total Revenues</i>	2,290,102	2,290,102	2,290,102	0
Expenditures	0	0	0	0
<i>Excess of Revenues Over (Under) Expenditures</i>	2,290,102	2,290,102	2,290,102	0
Other Financing Sources (Uses)				
Transfers In	4,720,772	4,720,772	4,720,772	0
<i>Net Change in Fund Balance</i>	7,010,874	7,010,874	7,010,874	0
Fund Balance Beginning of Year	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$7,010,874</u>	<u>\$7,010,874</u>	<u>\$7,010,874</u>	<u>\$0</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Intergovernmental	\$372,247	\$10,206,047	\$10,206,047	\$0
Other	470	12,871	12,871	0
<i>Total Revenues</i>	<u>372,717</u>	<u>10,218,918</u>	<u>10,218,918</u>	<u>0</u>
Expenditures				
Current:				
Health and Safety:				
Board Grants:				
Other	394,822	394,822	394,822	0
ADAMHS-Pathways:				
Other	235,071	235,071	678,375	(443,304)
Diversion Center:				
Personal Services	200,600	200,600	200,600	0
Other	5,024,773	5,024,773	5,024,773	0
Total Diversion Center	<u>5,225,373</u>	<u>5,225,373</u>	<u>5,225,373</u>	<u>0</u>
Substance Abuse and Mental Health Service:				
Other	5,507,331	5,507,331	2,797,802	2,709,529
ADAMHS Board Grants:				
Personal Services	39,947	39,947	39,947	0
Other	573,585	573,585	573,585	0
Total ADAMHS Board Grants	<u>613,532</u>	<u>613,532</u>	<u>613,532</u>	<u>0</u>
<i>Total Expenditures</i>	<u>11,976,129</u>	<u>11,976,129</u>	<u>9,709,904</u>	<u>2,266,225</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(11,603,412)	(1,757,211)	509,014	2,266,225
Other Financing Sources (Uses)				
Transfers In	2,195	60,191	60,191	0
<i>Net Change in Fund Balance</i>	(11,601,217)	(1,697,020)	569,205	2,266,225
Fund Deficit Beginning of Year	<u>(374,914)</u>	<u>(374,914)</u>	<u>(374,914)</u>	<u>0</u>
<i>Fund Balance (Deficit) End of Year</i>	<u>(\$11,976,131)</u>	<u>(\$2,071,934)</u>	<u>\$194,291</u>	<u>\$2,266,225</u>

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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Property Taxes	\$15,499,614	\$14,088,614	\$13,917,532	(\$171,082)
Sales Tax	3,714,124	11,590,724	11,616,567	25,843
Hotel/Lodging Taxes	639,453	1,995,551	2,000,000	4,449
Excise Tax	2,383,622	7,438,606	7,455,191	16,585
Payments in Lieu of Taxes	353,740	1,103,921	1,106,382	2,461
Charges for Services	799	2,494	2,500	6
Intergovernmental	1,189,357	3,711,644	3,719,920	8,276
Investment Earnings/Interest	104	326	326	0
Other	1,911	5,962	5,976	14
Total Revenues	23,782,724	39,937,842	39,824,394	(113,448)
Expenditures				
Current:				
General Government - Legislative and Executive:				
Bond Retirement - Various General				
Obligation Bonds:				
Other	287,633	234,485	234,485	0
Brownfield Debt Services:				
Other	1,500	1,500	1,500	0
Shaker Square Series:				
Other	1,500	1,500	1,500	0
Community Redevelopment Debt Services:				
Other	1,501	1,500	1,500	0
2013 Economic Development Revenue Bonds :				
Other	10,000	10,000	10,000	0
Debt Service County Hotel:				
Other	10,829,297	9,600	9,600	0
Sales Tax Bonds Debt Service:				
Other	159,210	18,650	18,650	0
Total General Government - Legislative and Executive	11,290,641	277,235	277,235	0
Debt Service:				
Principal Retirement:				
Bond Retirement - Various General				
Obligation Bonds	8,305,000	8,305,000	8,305,000	0
Brownfield Debt Service	1,035,008	1,071,618	1,071,618	0
Gateway Arena	7,507,486	7,586,460	7,586,460	0
Community Redevelopment	273,985	273,985	273,985	0
Medical Mart	26,268,251	26,266,023	26,266,023	0
Sales Tax Bonds	6,928,348	6,928,348	6,928,348	0
Medical Mart Refunding Series 2014C	70,000	70,000	70,000	0
2013 Economic Development Revenue Bonds	270,000	270,000	270,000	0
2022 Progressive Field Improvements	2,550,000	2,550,000	2,550,000	0
Excise Tax	5,050,000	5,050,000	5,050,000	0
Total Principal Retirement	\$58,258,078	\$58,371,434	\$58,371,434	\$0

(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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Interest:				
Bond Retirement - Various General Obligation Bonds	\$8,329,077	\$8,329,077	\$8,329,077	\$0
Shaker Square Series 2000A	154,000	126,835	126,835	0
Sales Tax Bonds	7,675,600	7,675,600	7,675,600	0
Medical Mart Refunding Series 2014C	613,200	613,200	613,200	0
2013 Economic Development Revenue Bonds	422,492	422,492	422,492	0
County Hotel	9,922,298	9,922,298	9,922,298	0
Western Reserve Series 2014B	784,480	784,480	784,480	0
Excise Tax	1,822,615	1,815,614	1,815,614	0
Total Interest	<u>29,723,762</u>	<u>29,689,596</u>	<u>29,689,596</u>	<u>0</u>
Total Expenditures	<u>99,272,481</u>	<u>88,338,265</u>	<u>88,338,265</u>	<u>0</u>
Excess of Revenues Over (Under) Expenditures	(75,489,757)	(48,400,423)	(48,513,871)	(113,448)
Other Financing Sources (Uses)				
Transfers In	<u>16,304,768</u>	<u>50,882,539</u>	<u>50,995,987</u>	<u>113,448</u>
Net Change in Fund Balance	(59,184,989)	2,482,116	2,482,116	0
Fund Balance Beginning of Year	<u>7,813,509</u>	<u>7,813,509</u>	<u>7,813,509</u>	<u>0</u>
Fund Balance (Deficit) End of Year	<u><u>(\$51,371,480)</u></u>	<u><u>\$10,295,625</u></u>	<u><u>\$10,295,625</u></u>	<u><u>\$0</u></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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$2,000	\$2,000	\$2,000	\$0
Intergovernmental	62,787	62,787	62,787	0
Other	429,594	429,594	429,594	0
<i>Total Revenues</i>	<u>494,381</u>	<u>494,381</u>	<u>494,381</u>	<u>0</u>
Expenditures				
Capital Outlay:				
Non-Subsidy Facility Projects:				
Personal Services	211	211	211	0
Other	5,570,201	5,570,201	5,639,747	(69,546)
Total Non-Subsidy Facility Projects	<u>5,570,412</u>	<u>5,570,412</u>	<u>5,639,958</u>	<u>(69,546)</u>
Countywide Maintenance Program:				
Other	(3,843,440)	(3,843,440)	0	(3,843,440)
Technology Capital Improvements:				
Personal Services	49,194	49,194	317,016	(267,822)
Other	2,351,074	2,351,074	1,035,464	1,315,610
Total Technology Capital Improvements	<u>2,400,268</u>	<u>2,400,268</u>	<u>1,352,480</u>	<u>1,047,788</u>
Capital Projects:				
Personal Services	2,125,450	2,125,450	1,644,426	481,024
Other	24,429,216	24,429,216	9,880,006	14,549,210
Total Capital Projects	<u>26,554,666</u>	<u>26,554,666</u>	<u>11,524,432</u>	<u>15,030,234</u>
Maintenance Projects:				
Personal Services	61,543	61,543	0	61,543
Other	229,591	229,591	80,000	149,591
Total Maintenance Projects	<u>291,134</u>	<u>291,134</u>	<u>80,000</u>	<u>211,134</u>
New Cuyahoga County Corrections Center:				
Other	4,581,855	4,581,855	6,469,766	(1,887,911)
Other Capital Projects:				
Other	2,007,182	2,007,182	2,828,804	(821,622)
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	1,073,356	1,073,356	524,708	548,648
<i>Total Expenditures</i>	<u>38,667,112</u>	<u>38,667,112</u>	<u>28,420,148</u>	<u>10,246,964</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(38,172,731)	(38,172,731)	(27,925,767)	10,246,964
Other Financing Sources (Uses)				
Transfers In	17,792,865	17,782,600	17,782,600	0
<i>Net Change in Fund Balance</i>	(20,379,866)	(20,390,131)	(10,143,167)	10,246,964
Fund Balance Beginning of Year	13,315,548	13,315,548	13,315,548	0
Prior Year Encumbrances Appropriated	7,379,178	7,379,178	7,379,178	0
<i>Fund Balance End of Year</i>	<u>\$314,860</u>	<u>\$304,595</u>	<u>\$10,551,559</u>	<u>\$10,246,964</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$669	\$725	\$725	\$0
Intergovernmental	10,278,594	11,138,485	11,138,485	0
Other	157,330	170,492	170,492	0
<i>Total Revenues</i>	<u>10,436,594</u>	<u>11,309,702</u>	<u>11,309,702</u>	<u>0</u>
Expenditures				
Current:				
Public Works:				
Ohio Department of Public Works Integrating:				
Personal Services	176,812	176,812	238,357	(61,545)
Other	24,478,039	24,478,039	22,814,970	1,663,069
Total Ohio Department of Public Works Integrating	<u>24,654,851</u>	<u>24,654,851</u>	<u>23,053,327</u>	<u>1,601,524</u>
Ohio Department of Transportation - Local Public Agencies:				
Personal Services	1,755,127	1,755,127	1,755,127	0
Other	43,236,072	43,236,072	30,443,580	12,792,492
Total Ohio Department of Transportation - Local Public Agencies	<u>44,991,199</u>	<u>44,991,199</u>	<u>32,198,707</u>	<u>12,792,492</u>
<i>Total Expenditures</i>	<u>69,646,050</u>	<u>69,646,050</u>	<u>55,252,034</u>	<u>14,394,016</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(59,209,456)	(58,336,348)	(43,942,332)	14,394,016
Other Financing Sources (Uses)				
Transfers In	9,982,617	10,817,747	10,817,747	0
<i>Net Change in Fund Balance</i>	(49,226,839)	(47,518,601)	(33,124,585)	14,394,016
Fund Deficit Beginning of Year	(20,419,211)	(20,419,211)	(20,419,211)	0
Prior Year Encumbrances Appropriated	28,059,904	28,059,904	28,059,904	0
<i>Fund Deficit End of Year</i>	<u>(\$41,586,146)</u>	<u>(\$39,877,908)</u>	<u>(\$25,483,892)</u>	<u>\$14,394,016</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenditures and
 Changes in Fund Balance - Budget and Actual
 Convention Center Hotel Construction
 Budget Basis
 For the Year Ended December 31, 2022*

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance with Final Budget</u>
Revenues	\$0	\$0	\$0	\$0
Expenditures				
Capital Outlay:				
Hotel Capital Projects:				
Other	<u>(5,852,700)</u>	<u>(5,852,700)</u>	<u>0</u>	<u>(5,852,700)</u>
<i>Net Change in Fund Balance</i>	5,852,700	5,852,700	0	(5,852,700)
Fund Balance Beginning of Year	<u>4,913,112</u>	<u>4,913,112</u>	<u>4,913,112</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$10,765,812</u></u>	<u><u>\$10,765,812</u></u>	<u><u>\$4,913,112</u></u>	<u><u>(\$5,852,700)</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
County Airport
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$1,179,847	\$1,227,201	\$1,102,967	(\$124,234)
Other	4,480	4,660	4,188	(472)
<i>Total Revenues</i>	<u>1,184,327</u>	<u>1,231,861</u>	<u>1,107,155</u>	<u>(124,706)</u>
Expenses				
Personal Services	774,411	679,280	679,280	0
Other	2,562,578	2,717,617	1,959,277	758,340
<i>Total Expenses</i>	<u>3,336,989</u>	<u>3,396,897</u>	<u>2,638,557</u>	<u>758,340</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(2,152,662)	(2,165,036)	(1,531,402)	633,634
Transfers Out	<u>(229,807)</u>	<u>(229,807)</u>	<u>(229,807)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(2,382,469)	(2,394,843)	(1,761,209)	633,634
Fund Equity Beginning of Year	365,970	365,970	365,970	0
Prior Year Encumbrances Appropriated	<u>1,772,589</u>	<u>1,772,589</u>	<u>1,772,589</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>(\$243,910)</u></u>	<u><u>(\$256,284)</u></u>	<u><u>\$377,350</u></u>	<u><u>\$633,634</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
County Parking Garage
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$4,070,559	\$4,515,780	\$4,515,780	\$0
Expenses				
Personal Services	759,178	328,381	328,381	0
Other	1,824,265	1,565,601	1,647,272	(81,671)
Principal Retirement	24,801	24,801	24,801	0
Interest	75,199	75,199	75,199	0
<i>Total Expenses</i>	<u>2,683,443</u>	<u>1,993,982</u>	<u>2,075,653</u>	<u>(81,671)</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	1,387,116	2,521,798	2,440,127	(81,671)
Transfers Out	<u>(1,533,275)</u>	<u>(1,533,275)</u>	<u>(1,533,275)</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(146,159)	988,523	906,852	(81,671)
Fund Equity Beginning of Year	5,758,043	5,758,043	5,758,043	0
Prior Year Encumbrances Appropriated	<u>5,132</u>	<u>5,132</u>	<u>5,132</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$5,617,016</u></u>	<u><u>\$6,751,698</u></u>	<u><u>\$6,670,027</u></u>	<u><u>(\$81,671)</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$759,253	\$733,224	\$507,759	(\$225,465)
Expenses				
Personal Services	207,723	7,278	7,278	0
Other	836,230	745,891	708,391	37,500
<i>Total Expenses</i>	<u>1,043,953</u>	<u>753,169</u>	<u>715,669</u>	<u>37,500</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(284,700)	(19,945)	(207,910)	(187,965)
Transfers In	<u>0</u>	<u>0</u>	<u>225,465</u>	<u>225,465</u>
<i>Net Change in Fund Equity</i>	(284,700)	(19,945)	17,555	37,500
Fund Equity Beginning of Year	2,114,104	2,114,104	2,114,104	0
Prior Year Encumbrances Appropriated	<u>64,100</u>	<u>64,100</u>	<u>64,100</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,893,504</u></u>	<u><u>\$2,158,259</u></u>	<u><u>\$2,195,759</u></u>	<u><u>\$37,500</u></u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
 Changes in Fund Equity - Budget and Actual*
Public Utilities
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues	\$0	\$0	\$0	\$0
Expenses				
Other	<u>87,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(87,500)	0	0	0
Transfers In	<u>0</u>	<u>87,500</u>	<u>87,500</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	(87,500)	87,500	87,500	0
Fund Equity Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>(\$87,500)</u></u>	<u><u>\$87,500</u></u>	<u><u>\$87,500</u></u>	<u><u>\$0</u></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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$43,819,733	\$46,636,624	\$42,499,718	(\$4,136,906)
Other	2,192	2,333	2,126	(207)
<i>Total Revenues</i>	<u>43,821,925</u>	<u>46,638,957</u>	<u>42,501,844</u>	<u>(4,137,113)</u>
Expenses				
Personal Services	30,617,926	24,097,034	24,097,034	0
Other	28,212,761	24,426,368	22,389,817	2,036,551
<i>Total Expenses</i>	<u>58,830,687</u>	<u>48,523,402</u>	<u>46,486,851</u>	<u>2,036,551</u>
<i>Excess of Revenues Over (Under) Expenses Before Transfers</i>	(15,008,762)	(1,884,445)	(3,985,007)	(2,100,562)
Transfers In	4,330,449	4,608,826	4,200,000	(408,826)
<i>Net Change in Fund Equity</i>	(10,678,313)	2,724,381	214,993	(2,509,388)
Fund Deficit Beginning of Year	(6,256,517)	(6,256,517)	(6,256,517)	0
Prior Year Encumbrances Appropriated	3,833,548	3,833,548	3,833,548	0
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$13,101,282)</u>	<u>\$301,412</u>	<u>(\$2,207,976)</u>	<u>(\$2,509,388)</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$1,427,961	\$1,349,775	\$1,349,775	\$0
Other	9,946	9,905	9,905	0
<i>Total Revenues</i>	<u>1,437,907</u>	<u>1,359,680</u>	<u>1,359,680</u>	<u>0</u>
Expenses				
Personal Services	229,818	258,743	258,743	0
Other	1,291,551	687,776	785,886	(98,110)
<i>Total Expenses</i>	<u>1,521,369</u>	<u>946,519</u>	<u>1,044,629</u>	<u>(98,110)</u>
<i>Net Change in Fund Equity</i>	(83,462)	413,161	315,051	(98,110)
Fund Equity Beginning of Year	1,584,085	1,584,085	1,584,085	0
Prior Year Encumbrances Appropriated	377,945	377,945	377,945	0
<i>Fund Equity End of Year</i>	<u><u>\$1,878,568</u></u>	<u><u>\$2,375,191</u></u>	<u><u>\$2,277,081</u></u>	<u><u>(\$98,110)</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$2,773,833	\$2,552,959	\$1,934,765	(\$618,194)
Other	12,029	11,071	8,390	(2,681)
<i>Total Revenues</i>	<u>2,785,862</u>	<u>2,564,030</u>	<u>1,943,155</u>	<u>(620,875)</u>
Expenses				
Personal Services	435,696	455,186	455,186	0
Other	2,664,031	2,256,848	1,573,473	683,375
<i>Total Expenses</i>	<u>3,099,727</u>	<u>2,712,034</u>	<u>2,028,659</u>	<u>683,375</u>
<i>Net Change in Fund Equity</i>	(313,865)	(148,004)	(85,504)	62,500
Fund Deficit Beginning of Year	(653,262)	(653,262)	(653,262)	0
Prior Year Encumbrances Appropriated	801,268	801,268	801,268	0
<i>Fund Equity (Deficit) End of Year</i>	<u>(\$165,859)</u>	<u>\$2</u>	<u>\$62,502</u>	<u>\$62,500</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, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$2,075,839	\$1,607,937	\$1,607,937	\$0
Other	4,471	3,463	3,463	0
<i>Total Revenues</i>	<u>2,080,310</u>	<u>1,611,400</u>	<u>1,611,400</u>	<u>0</u>
Expenses				
Personal Services	671,118	583,476	583,476	0
Other	727,772	781,134	781,134	0
Principal Retirement	64,847	64,847	64,847	0
Interest	1,039	1,039	1,039	0
<i>Total Expenses</i>	<u>1,464,776</u>	<u>1,430,496</u>	<u>1,430,496</u>	<u>0</u>
<i>Net Change in Fund Equity</i>	615,534	180,904	180,904	0
Fund Equity Beginning of Year	<u>1,126,579</u>	<u>1,126,579</u>	<u>1,126,579</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u><u>\$1,742,113</u></u>	<u><u>\$1,307,483</u></u>	<u><u>\$1,307,483</u></u>	<u><u>\$0</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$126,611,597	\$104,760,180	\$104,760,180	\$0
Other	3,370,622	2,788,899	2,788,899	0
<i>Total Revenues</i>	<u>129,982,219</u>	<u>107,549,079</u>	<u>107,549,079</u>	<u>0</u>
Expenses				
Personal Services	978,565	675,307	675,307	0
Claims	101,367,218	101,367,218	101,367,218	0
Other	30,889,189	15,030,080	11,498,557	3,531,523
<i>Total Expenses</i>	<u>133,234,972</u>	<u>117,072,605</u>	<u>113,541,082</u>	<u>3,531,523</u>
<i>Net Change in Fund Equity</i>	(3,252,753)	(9,523,526)	(5,992,003)	3,531,523
Fund Equity Beginning of Year	11,798,334	11,798,334	11,798,334	0
Prior Year Encumbrances Appropriated	8,689,937	8,689,937	8,689,937	0
<i>Fund Equity End of Year</i>	<u>\$17,235,518</u>	<u>\$10,964,745</u>	<u>\$14,496,268</u>	<u>\$3,531,523</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, 2022*

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Other	\$6,639	\$6,639	\$6,639	\$0
Expenses				
Personal Services	502,125	501,742	501,742	0
Claims	3,723,141	3,723,141	3,723,141	0
Other	3,204,682	3,033,647	3,019,396	14,251
<i>Total Expenses</i>	7,429,948	7,258,530	7,244,279	14,251
<i>Net Change in Fund Equity</i>	(7,423,309)	(7,251,891)	(7,237,640)	14,251
Fund Equity Beginning of Year	20,841,041	20,841,041	20,841,041	0
Prior Year Encumbrances Appropriated	79,111	79,111	79,111	0
<i>Fund Equity End of Year</i>	<u>\$13,496,843</u>	<u>\$13,668,261</u>	<u>\$13,682,512</u>	<u>\$14,251</u>

Cuyahoga County, Ohio
*Schedule of Revenues, Expenses and
Changes in Fund Equity - Budget and Actual*
Sheriff Central Security
Budget Basis
For the Year Ended December 31, 2022

	Original Budget	Final Budget	Actual	Variance with Final Budget
Revenues				
Charges for Services	\$12,384,816	\$12,384,816	\$11,893,781	(\$491,035)
Other	4,540	4,540	4,360	(180)
<i>Total Revenues</i>	<u>12,389,356</u>	<u>12,389,356</u>	<u>11,898,141</u>	<u>(491,215)</u>
Expenses				
Personal Services	10,506,359	10,409,833	10,409,833	0
Other	2,120,866	1,979,523	2,016,866	(37,343)
<i>Total Expenses</i>	<u>12,627,225</u>	<u>12,389,356</u>	<u>12,426,699</u>	<u>(37,343)</u>
<i>Net Change in Fund Equity</i>	(237,869)	0	(528,558)	(528,558)
Fund Equity Beginning of Year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Equity (Deficit) End of Year</i>	<u><u>(\$237,869)</u></u>	<u><u>\$0</u></u>	<u><u>(\$528,558)</u></u>	<u><u>(\$528,558)</u></u>

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 – S55
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)

	2022	2021	2020	2019
Governmental Activities				
Net Investment in Capital Assets	\$519,338,125	\$502,987,054	\$482,255,245	\$468,848,320
Restricted for:				
Capital Projects	62,777,729	46,807,600	44,460,770	47,528,162
Health and Human Services	69,232,404	74,540,786	60,461,116	61,976,187
Motor Vehicle	63,163,806	75,414,856	59,639,335	58,588,705
Developmental Disabilities	246,518,449	231,657,244	192,475,745	170,022,052
Community Development Programs	87,232,459	51,692,984	68,838,866	61,640,997
Children's Services	10,012,564	23,650,421	20,137,921	15,663,178
Alcohol and Drug Preventative Services	45,360,642	50,692,173	36,338,281	27,913,292
Opioid Healthcare Programs	92,924,284	103,984,079	113,151,416	114,280,296
Health and Safety Services	21,447,329	13,424,389	12,303,369	10,623,596
Land Reutilization	0	0	0	409,387
Convention Center Hotel Operations	9,581,003	7,487,321	7,986,505	10,069,344
Tax Assessment Operations	48,028,557	39,592,849	33,796,158	25,079,142
General Government	16,385,918	17,688,624	21,230,000	28,407,049
Judicial Services	53,049,335	53,646,785	46,493,991	44,208,188
Social Services	13,885,915	7,528,519	6,403,307	6,024,680
Infrastructure System Operations	863,863	1,009,624	913,459	917,847
Unclaimed Monies	21,777,811	18,918,586	18,023,441	16,456,309
Pension Plans	9,813,802	7,280,834	0	0
Other Purposes	3,992,957	5,100,049	4,028,558	4,308,908
Unrestricted (Deficit)	<u>(259,098,427)</u>	<u>(353,471,146)</u>	<u>(916,207,807)</u>	<u>(889,898,966)</u>
<i>Total Governmental Activities Net Position</i>	<u>1,136,288,525</u>	<u>979,633,631</u>	<u>312,729,676</u>	<u>283,066,673</u>
Business-Type Activities				
Net Investment in Capital Assets	85,226,955	86,992,450	85,604,355	90,578,531
Restricted for Pension Plans	204,454	560,060	0	0
Unrestricted	<u>57,705,287</u>	<u>52,459,068</u>	<u>41,016,156</u>	<u>54,853,064</u>
<i>Total Business-Type Activities Net Position</i>	<u>143,136,696</u>	<u>140,011,578</u>	<u>126,620,511</u>	<u>145,431,595</u>
Primary Government				
Net Investment in Capital Assets	604,565,080	589,979,504	567,859,600	559,426,851
Restricted	876,253,281	830,677,783	746,682,238	704,117,319
Unrestricted (Deficit)	<u>(201,393,140)</u>	<u>(301,012,078)</u>	<u>(875,191,651)</u>	<u>(835,045,902)</u>
<i>Total Primary Government Net Position</i>	<u>\$1,279,425,221</u>	<u>\$1,119,645,209</u>	<u>\$439,350,187</u>	<u>\$428,498,268</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.

2018	2017	2016	2015	2014	2013
\$423,192,406	\$416,416,617	\$409,411,888	\$394,146,808	\$398,484,493	\$396,133,373
57,353,207	76,980,486	96,036,514	104,850,899	40,503,928	73,978,601
60,852,989	98,495,983	112,488,018	83,566,384	52,919,168	52,857,834
53,087,714	49,365,241	55,770,739	56,399,708	56,259,935	56,648,810
136,056,761	129,264,904	122,957,057	133,173,082	142,145,385	146,928,842
61,537,064	68,373,687	64,166,170	20,530,665	2,312,714	59,340,177
8,409,965	4,413,564	13,083,883	47,461,607	46,503,969	51,500,638
19,049,096	18,588,366	21,769,950	24,629,305	23,136,980	16,111,180
0	0	0	0	0	0
11,124,058	10,909,175	14,612,699	12,551,607	11,766,574	16,864,598
1,726,086	506,344	546,792	1,419,615	1,325,533	1,454,695
7,697,199	5,531,828	4,756,077	4,751,676	4,750,726	0
29,608,737	26,189,697	24,554,830	27,271,158	23,257,582	14,048,003
39,882,119	20,456,145	9,094,835	0	0	0
40,341,527	35,392,019	30,899,727	24,639,385	28,885,929	27,879,249
6,190,400	5,830,877	4,935,298	0	0	0
891,753	892,272	910,338	911,042	1,038,642	10,485,507
16,111,160	13,911,544	13,349,611	14,332,837	10,605,525	0
0	0	0	0	0	0
4,213,157	3,750,250	5,819,382	9,815,832	38,310,021	2,309,086
(620,180,505)	(532,755,287)	(202,285,238)	(145,418,233)	(75,691,732)	220,069,982
357,144,893	452,513,712	802,878,570	815,033,377	806,515,372	1,146,610,575
94,706,643	58,456,906	43,312,792	30,583,550	30,115,979	26,007,832
0	0	0	0	0	0
55,196,702	50,578,656	66,272,174	74,404,295	71,402,758	73,578,543
149,903,345	109,035,562	109,584,966	104,987,845	101,518,737	99,586,375
517,899,049	474,873,523	452,724,680	424,730,358	428,600,472	422,141,205
554,132,992	568,852,382	595,751,920	566,304,802	483,722,611	530,407,220
(564,983,803)	(482,176,631)	(136,013,064)	(71,013,938)	(4,288,974)	293,648,525
\$507,048,238	\$561,549,274	\$912,463,536	\$920,021,222	\$908,034,109	\$1,246,196,950

Cuyahoga County, Ohio

Changes in Net Position

Last Ten Years

(accrual basis of accounting)

	2022	2021	2020	2019
Program Revenues				
Governmental Activities:				
Charges for Services and Operating Assessments:				
General Government:				
Legislative and Executive	\$55,632,974	\$40,469,048	\$47,259,920	\$39,742,339
Legislative and Executive - External Portion	4,258,649	2,835,250	3,416,421	3,266,134
Judicial	67,652,001	93,155,563	75,335,870	73,836,567
Public Works	2,254,129	2,556,604	2,081,958	2,527,676
Health and Safety Services - Primary Government	1,932,836	2,599,364	3,946,715	2,687,278
Social Services	3,907,440	4,030,763	4,272,439	5,197,073
Community Development	27,629,824	14,757,110	12,791,757	19,266,316
Operating Grants and Contributions	490,097,467	633,741,331	516,483,817	418,016,925
Capital Grants, Contributions and Interest	22,163,452	19,055,837	39,670,243	48,298,730
<i>Total Governmental Activities Program Revenues</i>	<u>675,528,772</u>	<u>813,200,870</u>	<u>705,259,140</u>	<u>612,839,038</u>
Business-Type Activities:				
Charges for Services				
Sanitary Engineer	27,086,816	27,978,865	34,485,684	25,194,784
Airport	961,549	1,285,320	1,224,554	1,134,672
Parking Garage	4,639,250	4,424,653	2,391,083	4,171,088
Information Systems	496,950	563,790	513,112	724,637
Operating Grants and Contributions	106,441	294,745	276,449	0
Capital Grants, Contributions and Interest	0	4,842,639	22,311	1,516,763
<i>Total Business-Type Activities Program Revenues</i>	<u>33,291,006</u>	<u>39,390,012</u>	<u>38,913,193</u>	<u>32,741,944</u>
<i>Total Primary Government Program Revenues</i>	<u>708,819,778</u>	<u>852,590,882</u>	<u>744,172,333</u>	<u>645,580,982</u>
Expenses				
Governmental Activities:				
General Government:				
Legislative and Executive	242,443,729	136,552,939	160,409,139	149,356,160
Legislative and Executive - External Portion	4,258,649	2,818,484	3,399,588	3,278,100
Judicial	346,147,525	240,756,481	461,146,226	492,899,347
Public Works	68,383,861	46,646,925	78,293,218	69,344,582
Health and Safety Services - Primary Government	145,845,739	128,254,557	147,502,641	144,601,397
Health and Safety Services - Intergovernmental	1,175,883	4,268,079	19,894,275	0
Social Services	420,342,569	356,387,142	472,548,940	546,111,130
Community Development	85,954,850	100,109,004	66,932,963	171,754,309
Interest	46,037,702	42,029,803	47,952,611	59,064,232
<i>Total Governmental Activities Expenses</i>	<u>1,360,590,507</u>	<u>1,057,823,414</u>	<u>1,458,079,601</u>	<u>1,636,409,257</u>
Business-Type Activities:				
Sanitary Engineer	22,181,696	16,921,394	26,314,775	32,232,310
Airport	3,547,239	4,113,667	3,671,919	3,855,812
Parking Garage	3,423,862	3,386,224	3,332,987	3,766,668
Information Systems	678,715	583,499	569,387	617,229
<i>Total Business-Type Activities Expenses</i>	<u>29,831,512</u>	<u>25,004,784</u>	<u>33,889,068</u>	<u>40,472,019</u>
<i>Total Primary Government Expenses</i>	<u>\$1,390,422,019</u>	<u>\$1,082,828,198</u>	<u>\$1,491,968,669</u>	<u>\$1,676,881,276</u>

2018	2017	2016	2015	2014	2013
\$46,061,042	\$43,492,609	\$42,251,267	\$41,835,158	\$35,036,951	\$42,647,539
18,460,410	12,035,065	27,154,909	0	0	0
78,477,956	81,260,247	77,486,409	71,929,365	75,709,580	75,906,392
2,301,020	2,432,486	2,089,759	2,249,725	2,405,613	2,235,246
2,578,382	2,329,432	2,748,044	2,728,902	2,224,802	3,142,379
5,381,903	6,656,680	6,777,071	9,945,489	7,920,266	5,267,314
20,783,578	11,897,862	10,192,307	1,457,971	2,120,234	1,926,917
413,335,490	392,281,694	435,149,263	388,284,751	429,951,480	408,422,923
47,158,733	48,268,569	44,672,313	49,909,134	46,279,226	50,366,729
<u>634,538,514</u>	<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>
28,123,736	25,974,492	26,993,047	25,737,037	26,432,472	37,264,526
1,491,899	849,088	1,270,497	946,168	841,038	978,042
3,845,375	2,422,587	2,667,960	3,504,358	3,332,600	3,417,780
761,937	501,707	986,580	1,218,004	1,582,361	1,445,380
0	0	0	0	0	0
474,531	2,544,207	1,583,666	138,525	445,479	167,890
<u>34,697,478</u>	<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>669,235,992</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>
141,531,161	139,405,694	134,584,016	115,330,624	135,953,017	100,601,577
11,272,460	12,559,699	28,842,443	0	0	0
422,616,833	429,934,218	387,346,860	374,784,784	352,836,602	326,344,670
56,737,153	56,636,799	55,039,516	39,235,805	73,150,390	79,161,964
110,841,067	116,997,162	114,084,303	115,706,083	117,149,663	119,626,042
0	0	0	0	0	0
508,670,954	520,651,314	504,455,320	487,501,289	478,626,687	461,481,133
111,953,366	75,972,622	87,464,017	94,501,954	72,726,759	49,698,772
63,133,462	63,744,287	66,742,183	66,587,400	59,655,039	47,541,834
<u>1,426,756,456</u>	<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>
23,419,157	29,544,541	26,323,915	24,410,708	22,348,922	20,581,112
1,554,210	2,227,591	1,516,857	1,788,272	1,600,628	1,457,170
4,468,824	3,279,596	2,007,289	2,215,066	3,124,035	13,335,095
708,634	930,082	1,073,335	1,255,129	957,350	1,919,313
<u>30,150,825</u>	<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>\$1,456,907,281</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>

(continued)

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

	2022	2021	2020	2019
Net (Expense)/Revenue				
Governmental Activities	(\$685,061,735)	(\$244,622,544)	(\$752,820,461)	(\$1,023,570,219)
Business-Type Activities	3,459,494	14,385,228	5,024,125	(7,730,075)
<i>Total Primary Government Net (Expense)/Revenue</i>	<u>(681,602,241)</u>	<u>(230,237,316)</u>	<u>(747,796,336)</u>	<u>(1,031,300,294)</u>
General Revenues and Other Changes in Net Position				
Governmental Activities:				
Property Taxes Levied for:				
General Purposes	30,136,188	29,376,552	25,776,407	14,438,458
General Obligation Bond Retirement	13,219,608	12,656,064	13,231,674	25,158,528
Health and Human Services	209,568,550	227,354,478	186,037,150	179,474,559
Children's Services	39,629,850	50,675,974	38,044,351	43,283,387
Developmental Disabilities	93,614,809	102,563,619	95,683,907	95,945,382
Community Development Programs	121,410	0	0	0
Capital Outlay	0	0	0	0
Sales Taxes Levied for: (1)				
General Purposes	317,864,151	300,487,605	250,056,850	269,058,993
Debt Service	8,598,847	10,848,289	13,337,003	0
Hotel/Lodging Taxes	44,783,337	33,112,176	18,427,546	26,220,172
Excise Tax	20,681,061	24,377,462	14,465,464	14,324,705
Payments in Lieu of Taxes	3,191,446	2,236,324	936,645	2,268,505
Grants and Entitlements not Restricted to Specific Programs	72,934,043	67,805,886	52,378,751	59,606,748
Gain on Sale of Capital Assets	25,044	108,836	2,716,618	4,225,094
Unrestricted Contributions	0	0	0	7,967
Investment Earnings/Interest	(30,128,093)	(5,011,738)	25,320,179	33,076,420
Other	15,193,654	52,317,090	24,366,240	19,860,773
Special Items	0	0	15,813,913	158,263,400
Transfers	2,282,724	2,617,882	2,629,051	1,538,461
<i>Total Governmental Activities</i>	<u>841,716,629</u>	<u>911,526,499</u>	<u>779,221,749</u>	<u>946,751,552</u>
Business-Type Activities:				
Sales Taxes Levied for County Parking Garage	1,564,019	1,504,005	1,534,194	1,916,594
Gain on Sale of Capital Assets	0	0	0	1,973,351
Investment Earnings/Interest	339,427	0	0	0
Other	44,902	119,716	80,785	943,691
Transfers	(2,282,724)	(2,617,882)	(2,629,051)	(1,538,461)
<i>Total Business-Type Activities</i>	<u>(334,376)</u>	<u>(994,161)</u>	<u>(1,014,072)</u>	<u>3,295,175</u>
<i>Total Primary Government</i>	<u>841,382,253</u>	<u>910,532,338</u>	<u>778,207,677</u>	<u>950,046,727</u>
Change in Net Position				
Governmental Activities	156,654,894	666,903,955	26,401,288	(76,818,667)
Business-Type Activities	3,125,118	13,391,067	4,010,053	(4,434,900)
<i>Total Primary Government Change in Net Position</i>	<u>\$159,780,012</u>	<u>\$680,295,022</u>	<u>\$30,411,341</u>	<u>(\$81,253,567)</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

2018	2017	2016	2015	2014	2013
(\$792,217,942)	(\$815,247,151)	(\$730,037,316)	(\$725,307,444)	(\$688,450,005)	(\$594,540,553)
4,546,653	(3,689,729)	2,580,354	1,874,917	4,603,015	5,980,928
(787,671,289)	(818,936,880)	(727,456,962)	(723,432,527)	(683,846,990)	(588,559,625)
11,799,050	12,275,094	11,372,588	14,185,991	13,958,416	13,436,996
22,418,075	23,321,297	23,003,206	20,104,506	18,753,293	22,841,711
165,985,627	192,867,178	182,913,816	189,538,991	181,798,759	139,285,180
44,826,500	27,408,839	11,845,181	27,074,298	34,461,468	32,828,932
90,784,721	94,825,306	90,891,146	92,148,552	90,060,449	86,907,739
0	0	0	0	0	0
0	0	0	140,868	0	0
255,526,835	262,295,106	278,394,403	257,703,053	251,892,766	238,594,945
0	0	0	0	0	0
29,328,431	23,487,473	29,521,071	4,557,134	10,487,523	8,612,366
13,935,012	14,086,598	13,821,788	13,888,650	10,797,827	0
2,830,732	15,702,197	15,971,373	15,560,505	5,762,828	2,757,572
49,209,733	45,532,333	40,264,826	39,505,362	30,712,035	35,561,623
1,149,436	45,236	8,894	610,003	0	9,933,464
42,263	31,475	27,000	5,000	0	0
19,919,653	8,279,927	9,720,633	8,476,653	5,481,224	5,660,374
23,058,526	19,107,943	16,373,836	18,610,892	16,297,403	36,569,129
0	0	0	0	0	0
(34,250,037)	410,540	(1,237,873)	(964,177)	(4,620,470)	(3,289,255)
696,564,557	739,676,542	722,891,888	701,146,281	665,843,521	629,700,776
1,904,075	390,515	0	0	0	0
4,056	0	15,822	0	0	0
0	0	8	12	48	11
162,962	217,694	266,382	104,250	66,806	59,513
34,250,037	(410,540)	1,237,873	964,177	4,620,470	3,289,255
36,321,130	197,669	1,520,085	1,068,439	4,687,324	3,348,779
732,885,687	739,874,211	724,411,973	702,214,720	670,530,845	633,049,555
(95,653,385)	(75,570,609)	(7,145,428)	(24,161,163)	(22,606,484)	35,160,223
40,867,783	(3,492,060)	4,100,439	2,943,356	9,290,339	9,329,707
(\$54,785,602)	(\$79,062,669)	(\$3,044,989)	(\$21,217,807)	(\$13,316,145)	\$44,489,930

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

	2022	2021	2020	2019
General Fund				
Nonspendable	\$38,527,811	\$36,583,586	\$37,023,441	\$36,311,309
Committed	1,422,892	6,686	6,686	6,686
Assigned	56,458,078	54,320,522	44,702,969	80,169,343
Unassigned	274,510,193	290,329,038	207,939,300	114,374,964
<i>Total General Fund</i>	<u>370,918,974</u>	<u>381,239,832</u>	<u>289,672,396</u>	<u>230,862,302</u>
All Other Governmental Funds				
Nonspendable	0	0	119,942	0
Restricted	1,230,682,335	1,018,822,525	970,513,949	971,517,512
Unassigned (Deficit)	(1,582)	0	(1,849,682)	(13,547)
<i>Total All Other Governmental Funds</i>	<u>1,230,680,753</u>	<u>1,018,822,525</u>	<u>968,784,209</u>	<u>971,503,965</u>
<i>Total Governmental Funds</i>	<u>\$1,601,599,727</u>	<u>\$1,400,062,357</u>	<u>\$1,258,456,605</u>	<u>\$1,202,366,267</u>

2018	2017	2016	2015	2014	2013
\$37,591,160	\$34,941,544	\$13,349,611	\$14,288,325	\$10,855,525	\$18,188,845
6,686	7,011	0	0	0	1,132,418
92,804,561	75,171,514	7,392,811	29,921,596	24,832,959	23,741,261
<u>107,877,556</u>	<u>152,667,921</u>	<u>221,700,585</u>	<u>210,634,265</u>	<u>231,727,208</u>	<u>217,589,992</u>
<u>238,279,963</u>	<u>262,787,990</u>	<u>242,443,007</u>	<u>254,844,186</u>	<u>267,415,692</u>	<u>260,652,516</u>
0	0	0	0	0	0
897,394,349	993,310,724	944,461,134	962,389,943	1,061,826,135	835,655,986
<u>0</u>	<u>(1,861,418)</u>	<u>(4,059,410)</u>	<u>(12,343,789)</u>	<u>(5,518,121)</u>	<u>(16,604,109)</u>
<u>897,394,349</u>	<u>991,449,306</u>	<u>940,401,724</u>	<u>950,046,154</u>	<u>1,056,308,014</u>	<u>819,051,877</u>
<u>\$1,135,674,312</u>	<u>\$1,254,237,296</u>	<u>\$1,182,844,731</u>	<u>\$1,204,890,340</u>	<u>\$1,323,723,706</u>	<u>\$1,079,704,393</u>

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

	2022	2021	2020	2019
Revenues				
Property Taxes	\$386,662,875	\$419,757,819	\$356,215,794	\$361,778,909
Sales Tax	324,253,068	281,281,056	263,393,853	293,614,561
Hotel/Lodging Taxes	45,054,719	32,759,554	18,329,266	26,365,961
Excise Tax	20,681,061	24,377,462	14,465,464	14,324,705
Payments in Lieu of Taxes	3,338,755	2,089,015	936,645	2,268,505
Charges for Services	133,116,196	136,489,995	127,799,864	127,552,546
Licenses and Permits	1,642,761	2,817,506	2,033,996	2,828,191
Fines and Forfeitures	14,713,210	12,802,963	10,397,985	10,146,221
Intergovernmental	618,727,607	602,641,393	594,213,563	519,013,506
Investment Earnings/Interest	(21,965,161)	4,472,094	36,062,267	45,017,136
Lease	42,280	0	0	0
Rentals	9,494,757	5,458,038	5,456,764	2,730,291
Contributions/Donations	27,551,806	4,959,562	3,316,656	5,731,320
Other	12,366,168	31,440,767	19,801,370	16,891,823
<i>Total Revenues</i>	<u>1,575,680,102</u>	<u>1,561,347,224</u>	<u>1,452,423,487</u>	<u>1,428,263,675</u>
Expenditures				
General Government				
Legislative and Executive	248,957,867	150,395,391	136,950,603	121,456,750
Judicial	438,578,967	387,483,032	393,330,011	393,286,614
Public Works	56,402,978	25,882,064	30,464,670	27,709,062
Health and Safety	149,921,870	141,485,988	145,336,493	142,347,500
Social Services	479,694,088	459,744,608	431,645,598	489,116,109
Community Development	75,699,626	73,287,330	53,863,645	151,695,569
Capital Outlay	9,211,780	37,634,110	47,469,864	78,785,949
Intergovernmental	1,175,883	4,268,079	19,894,275	0
Debt Service:				
Principal Retirement	105,395,228	94,967,644	100,138,446	87,118,197
Interest	50,074,672	50,607,450	52,384,683	62,821,791
Capital Appreciation Bonds Interest	0	0	0	0
Issuance Costs	1,471,123	0	1,692,124	524,571
Payment to Refunded Bond Escrow Agent	0	0	11,919,608	16,762,603
<i>Total Expenditures</i>	<u>1,616,584,082</u>	<u>1,425,755,696</u>	<u>1,425,090,020</u>	<u>1,571,624,715</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(40,903,980)</u>	<u>135,591,528</u>	<u>27,333,467</u>	<u>(143,361,040)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	24,189	98,267	7,798,009	8,748,665
Revenue Bonds Issued	220,690,000	0	0	0
Revenue Refunding Bonds Issued	0	0	168,870,000	0
Discount on Revenue Bonds	0	0	0	0
General Obligation Bonds Issued	0	0	0	39,500,000
General Obligation Refunding Bonds Issued	0	0	109,065,000	37,045,000
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	0	34,397	358,501
Premium on Bonds Issued	22,918,460	0	31,255,502	3,757,234
Payment to Refunded Bond Escrow Agent	0	0	(307,478,102)	(36,792,154)
Inception of Lease Payable	725,977	12,163,841	0	0
Transfers In	139,999,339	118,917,613	125,230,613	145,275,371
Transfers Out	(141,916,615)	(120,499,731)	(125,341,627)	(148,000,561)
<i>Total Other Financing Sources (Uses)</i>	<u>242,441,350</u>	<u>10,679,990</u>	<u>9,433,792</u>	<u>49,892,056</u>
Special Item				
Settlement Proceeds	0	0	15,813,913	158,263,400
<i>Net Change in Fund Balances</i>	<u>\$201,537,370</u>	<u>\$146,271,518</u>	<u>\$52,581,172</u>	<u>\$64,794,416</u>
Debt Service as a Percentage of Noncapital Expenditures	9.77%	10.35%	11.63%	10.92%

2018	2017	2016	2015	2014	2013
\$335,432,973	\$354,004,180	\$324,725,385	\$338,247,830	\$334,693,751	\$312,260,678
258,374,744	262,295,105	277,003,274	257,514,234	249,521,238	239,081,320
27,389,889	23,487,473	4,785,660	4,557,134	10,487,523	8,612,366
13,935,012	14,086,598	13,821,788	13,888,650	10,797,827	0
2,830,732	15,702,197	15,971,373	15,560,505	5,762,828	2,757,572
133,523,448	131,530,163	128,334,773	115,721,618	108,884,670	108,133,821
3,013,139	2,984,206	2,776,277	2,834,123	1,602,660	2,041,488
13,594,159	14,201,117	10,399,847	11,571,688	14,755,229	13,844,892
494,093,099	466,288,968	504,361,261	452,789,545	481,152,518	477,551,950
33,001,953	22,449,631	24,927,560	24,449,691	22,625,177	21,932,657
0	0	0	0	0	0
5,459,188	0	0	0	0	0
3,697,579	2,821,020	2,072,856	9,319,068	917,254	1,981,349
19,713,074	16,093,103	15,725,189	18,707,508	15,478,079	36,290,469
<u>1,344,058,989</u>	<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>
127,392,254	123,224,058	102,051,309	98,546,214	97,978,574	97,208,989
389,766,123	368,790,590	355,297,245	350,468,490	332,961,570	315,262,410
23,757,119	23,339,934	26,203,200	27,251,251	31,227,458	29,769,541
110,011,189	115,511,851	112,981,353	115,174,640	116,519,490	115,075,368
490,724,241	490,385,877	485,079,463	479,303,560	473,749,771	458,561,257
93,766,140	52,079,493	73,161,731	58,084,562	68,986,088	42,408,134
80,532,756	74,816,561	100,434,624	188,539,450	228,198,583	129,505,924
0	0	0	0	0	0
86,722,997	80,879,124	75,177,026	70,169,254	73,638,665	71,162,958
66,472,985	67,145,301	70,096,132	68,812,071	60,336,331	48,262,822
0	0	0	0	0	5,249,354
0	1,271,431	68,750	890,590	3,510,578	379,232
0	0	0	0	0	0
<u>1,469,145,804</u>	<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>(125,086,815)</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>
2,779,746	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
0	0	0	0	0	0
0	0	0	0	230,885,000	0
0	0	0	0	26,430,183	0
0	0	0	0	(451,125)	0
518,165	0	0	0	0	0
0	2,737,676	0	9,904,625	18,679,044	0
0	0	0	0	(59,420,509)	0
0	7,709,603	2,044,600	0	75,545,977	79,027,670
141,647,307	151,620,866	209,778,991	126,356,699	94,409,083	69,255,309
<u>(138,108,185)</u>	<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>6,837,033</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>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>(\$118,249,782)</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>
10.80%	10.93%	10.80%	10.67%	10.19%	10.12%

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)
2022	\$24,422,121,360	\$8,919,966,990	\$95,263,109,571	\$1,463,476,520	\$1,663,041,500
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

(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	
\$34,805,564,870	\$96,926,151,071	35.9%	\$12.255221	\$13.670579	\$14.850000	\$12.727052
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

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

	2022		2021		2020	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Unvoted Millage						
Operating	\$1.000000	\$1.000000	\$1.000000	\$1.000000	\$0.900000	\$0.900000
Bond Retirement	0.450000	0.450000	0.450000	0.450000	0.550000	0.550000
<i>Total Unvoted Millage</i>	<u>1.450000</u>	<u>1.450000</u>	<u>1.450000</u>	<u>1.450000</u>	<u>1.450000</u>	<u>1.450000</u>
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	3.030651	3.900000	3.521797	3.900000	3.513451
Commercial/Industrial and Public Utility Real	3.900000	3.475067	3.900000	3.655091	3.900000	3.646293
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	3.730032	4.800000	4.334520	4.800000	4.324248
Commercial/Industrial and Public Utility Real	4.800000	4.277006	4.800000	4.498574	4.800000	4.487745
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	0.000000	0.000000	3.900000	3.513451
Commercial/Industrial and Public Utility Real	0.000000	0.000000	0.000000	0.000000	3.900000	3.646293
Public Utility Tangible Personal Property	0.000000	0.000000	0.000000	0.000000	3.900000	3.900000
2020 - Health and Human Services						
Residential/Agricultural Real	4.700000	4.044538	4.700000	4.700000	0.000000	0.000000
Commercial/Industrial and Public Utility Real	4.700000	4.468506	4.700000	4.700000	0.000000	0.000000
Public Utility Tangible Personal Property	4.700000	4.700000	4.700000	4.700000	0.000000	0.000000
Total Voted Millage by type of Property						
Residential/Agricultural Real	\$13.400000	\$10.805221	\$13.400000	\$12.556317	\$12.600000	\$11.351150
Commercial/Industrial and Public Utility Real	13.400000	12.220579	13.400000	12.853665	12.600000	11.780331
General Business and Public Utility Personal	13.400000	13.400000	13.400000	13.400000	12.600000	12.600000
Total Millage by type of Property						
Residential/Agricultural Real	\$14.850000	\$12.255221	\$14.850000	\$14.006317	\$14.050000	\$12.801150
Commercial/Industrial and Public Utility Real	14.850000	13.670579	14.850000	14.303665	14.050000	13.230331
General Business and Public Utility Personal	14.850000	14.850000	14.850000	14.850000	14.050000	14.050000
Total Weighted Average Tax Rate	<u>\$12.727052</u>		<u>\$14.126330</u>		<u>\$12.972546</u>	

2019		2018		2017	
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	3.512265	3.900000	3.857935	3.900000	3.847444
3.900000	3.598845	3.900000	3.886397	3.900000	3.888351
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	4.322788	4.800000	4.748227	4.800000	4.735315
4.800000	4.429348	4.800000	4.783258	4.800000	4.785662
4.800000	4.800000	4.800000	4.800000	4.800000	4.800000
3.900000	3.512265	3.900000	3.857935	3.900000	3.847444
3.900000	3.598845	3.900000	3.886397	3.900000	3.883510
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	\$11.347318	\$12.600000	\$12.464097	\$12.600000	\$12.430203
12.600000	11.627038	12.600000	12.556052	12.600000	12.557523
12.600000	12.600000	12.600000	12.600000	12.600000	12.600000
\$14.050000	\$12.797318	\$14.050000	\$13.914097	\$14.050000	\$13.880203
14.050000	13.077038	14.050000	14.006052	14.050000	14.007523
14.050000	14.050000	14.050000	14.050000	14.050000	14.050000
\$12.925504		\$13.945717		\$13.922328	

(continued)

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

	2016		2015	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Unvoted Millage				
Operating	\$0.500000	\$0.500000	\$0.600000	\$0.600000
Bond Retirement	0.950000	0.950000	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	3.844218	3.900000	3.900000
Commercial/Industrial and Public Utility Real	3.900000	3.900000	3.900000	3.869471
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	4.731346	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	3.844218	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	\$12.419782	\$12.600000	\$12.600000
Commercial/Industrial and Public Utility Real	12.600000	12.600000	12.600000	12.569471
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	\$13.869782	\$14.050000	\$14.050000
Commercial/Industrial and Public Utility Real	14.050000	14.050000	14.050000	14.019471
General Business and Public Utility Personal	14.050000	14.050000	14.050000	14.050000
Total Weighted Average Tax Rate	\$13.927003		\$14.040792	

2014		2013	
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
0.000000	0.000000	0.170000	0.170000
3.900000	3.900000	3.900000	3.900000
3.900000	3.799465	3.900000	3.771966
3.900000	3.900000	3.900000	3.900000
0.000000	0.000000	2.900000	2.900000
0.000000	0.000000	2.900000	2.804795
0.000000	0.000000	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
3.900000	3.900000	0.000000	0.000000
3.900000	3.900000	0.000000	0.000000
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
\$12.600000	\$12.600000	\$11.770000	\$11.770000
12.600000	12.499465	11.770000	11.546761
12.600000	12.600000	11.770000	11.770000
\$14.050000	\$14.050000	\$13.220000	\$13.220000
14.050000	13.949465	13.220000	12.996761
14.050000	14.050000	13.220000	13.220000
\$14.019621		\$13.152450	

(continued)

Cuyahoga County, Ohio

Property Tax Rates - Direct and Overlapping Governments (continued)

(Per \$1,000 Assessed Value)

Last Ten Years

	2022		2021		2020	
	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	7.284116	8.900000	6.008651	8.900000	5.797442
Berea	16.800000	12.236568	16.800000	12.563010	16.800000	12.558963
Bratenahl	15.000000	12.998919	15.000000	14.050674	15.000000	13.940055
Brecksville	8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
Broadview Heights	12.520000	9.672102	12.520000	9.859300	12.520000	9.858712
Brook Park	4.750000	4.655734	4.750000	4.669825	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	6.721043	8.300000	7.313613	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	6.509696	13.600000	6.998155	13.600000	6.986345
Fairview Park	11.800000	11.350191	11.800000	11.471785	11.800000	11.471355
Garfield Heights	29.130000	29.130000	28.500000	28.500000	28.300000	28.300000
Gates Mills	14.480000	12.295011	14.480000	12.457864	14.400000	12.257552
Glenwillow	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	15.651828	20.700000	12.257738	20.700000	11.537813
Highland Heights	4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
Hunting Valley	16.100000	16.097616	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	18.566466	20.000000	19.490484	20.000000	19.474759
Mayfield	5.000000	3.721804	5.000000	3.753969	7.300000	4.166824
Mayfield Heights	10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.649516	5.450000	4.682451	5.450000	4.682590
Moreland Hills	10.300000	10.300000	10.300000	10.300000	10.300000	10.300000
Newburgh Heights	31.800000	29.771964	31.800000	30.966066	31.800000	30.859703
North Olmsted	12.200000	12.200000	12.200000	12.200000	12.200000	12.200000
North Randall	3.300000	3.300000	4.800000	4.464126	4.800000	4.457978
North Royalton	8.200000	5.962863	8.200000	6.425633	8.200000	6.427938
Oakwood	3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	8.394068	12.650000	9.199854	12.650000	9.214382
Orange	7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
Parma	7.400000	6.248464	7.400000	6.937256	7.400000	6.935628

2019		2018		2017	
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	5.797442	8.900000	7.332735	8.900000	7.530500
16.800000	12.558963	16.800000	12.563995	16.800000	12.785800
15.000000	13.940055	15.000000	13.941294	15.000000	15.000000
8.210000	8.210000	8.210000	8.210000	8.210000	8.210000
12.520000	9.858712	12.520000	9.860572	11.820000	9.296000
4.750000	4.669556	4.750000	4.669555	4.750000	4.680300
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	7.303565	8.300000	7.302091	8.900000	8.291600
12.700000	12.700000	12.700000	12.700000	12.700000	12.700000
12.420000	12.420000	12.420000	12.420000	12.420000	12.420000
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	6.986345	13.600000	6.982292	13.600000	7.463200
11.800000	11.471355	11.800000	11.471225	11.800000	11.562900
28.300000	28.300000	29.300000	29.300000	28.060000	28.060000
14.400000	12.257552	14.400000	12.260846	14.400000	12.659200
3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
20.700000	11.537813	20.700000	12.037192	20.700000	12.410000
4.000000	4.000000	4.000000	4.000000	4.000000	4.000000
16.100000	16.100000	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	19.474759	20.000000	19.467503	20.000000	20.000000
7.300000	4.166824	7.300000	4.166143	7.300000	4.220400
10.000000	10.000000	10.000000	10.000000	10.000000	10.000000
5.450000	4.682590	5.450000	4.682524	5.450000	4.706900
10.300000	10.300000	10.300000	10.300000	7.300000	7.300000
31.800000	30.859703	31.800000	30.857983	31.800000	31.800000
12.200000	12.200000	13.300000	13.300000	13.300000	13.300000
4.800000	4.457978	4.800000	4.457978	4.800000	4.555000
8.200000	6.427938	8.200000	6.428721	8.200000	6.837800
3.800000	3.800000	3.800000	3.800000	3.800000	3.800000
12.650000	9.214382	12.650000	9.216516	12.650000	9.804900
7.000000	7.000000	7.000000	7.000000	7.000000	7.000000
7.400000	6.935628	7.400000	6.934888	7.400000	7.400000

(continued)

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

	2016		2015	
	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	7.515612	8.900000	7.511658
Berea	16.800000	12.781450	15.800000	11.785550
Bratenahl	15.000000	14.904660	15.000000	14.908092
Brecksville	8.210000	8.210000	8.210000	8.210000
Broadview Heights	11.820000	9.295401	11.820000	9.295845
Brook Park	4.750000	4.683319	4.750000	4.683302
Brooklyn	5.900000	5.900000	5.900000	5.900000
Brooklyn Heights	4.400000	4.400000	4.400000	4.400000
Chagrin Falls	9.300000	8.690110	9.400000	8.784220
Cleveland	12.700000	12.700000	12.700000	12.700000
Cleveland Heights	13.920000	13.920000	13.920000	13.920000
Cuyahoga Heights	4.400000	4.400000	4.400000	4.400000
East Cleveland	12.700000	12.700000	12.700000	12.700000
Euclid	13.600000	7.443535	13.600000	7.425232
Fairview Park	11.800000	11.564046	11.800000	11.563628
Garfield Heights	29.400000	29.400000	27.200000	27.200000
Gates Mills	14.400000	12.593715	14.400000	12.604077
Glenwillow	3.300000	3.300000	3.300000	3.300000
Highland Hills	20.700000	12.408438	20.700000	12.447309
Highland Heights	4.000000	4.000000	4.000000	4.000000
Hunting Valley	8.100000	8.100000	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	16.800000	16.800000
Mayfield	7.300000	4.217985	7.300000	4.217557
Mayfield Heights	10.000000	10.000000	10.000000	10.000000
Middleburg Heights	5.450000	4.706684	5.450000	4.706602
Moreland Hills	7.300000	7.300000	7.300000	7.300000
Newburgh Heights	31.800000	30.978938	31.800000	30.964893
North Olmsted	13.300000	13.300000	13.300000	13.300000
North Randall	4.800000	4.555074	4.800000	4.555074
North Royalton	8.200000	6.020467	8.200000	6.019556
Oakwood	3.800000	3.800000	3.800000	3.800000
Olmsted Falls	12.650000	9.801611	13.350000	10.503048
Orange	7.000000	7.000000	7.100000	7.100000
Parma	7.500000	7.500000	7.500000	7.500000

2014		2013	
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	7.502779	8.900000	7.193844
16.800000	12.759015	16.800000	12.756954
16.000000	16.000000	16.100000	15.203527
8.210000	8.210000	8.210000	8.210000
10.400000	7.326583	10.400000	7.325470
4.750000	4.669437	4.750000	4.668061
5.900000	5.900000	5.900000	5.900000
4.400000	4.400000	4.400000	4.400000
9.500000	9.121836	9.500000	9.109577
12.700000	12.700000	12.700000	12.700000
12.900000	12.900000	13.000000	13.000000
4.400000	4.400000	4.400000	4.400000
12.700000	12.700000	12.700000	12.700000
13.600000	7.280803	13.600000	7.259468
11.800000	11.610581	11.800000	11.609160
27.000000	27.000000	27.000000	27.000000
14.400000	12.996507	14.400000	12.955452
3.300000	3.300000	3.300000	3.300000
20.700000	10.985477	20.700000	10.977435
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	4.219256	7.300000	4.219093
10.000000	10.000000	10.000000	10.000000
5.450000	4.706459	5.450000	4.706242
7.300000	7.300000	7.300000	7.300000
31.800000	30.586890	23.100000	21.847377
13.300000	13.300000	13.300000	13.300000
4.800000	4.457654	4.800000	4.457654
8.200000	6.049129	8.200000	6.045118
3.800000	3.800000	3.800000	3.800000
13.350000	10.320091	14.450000	11.341713
7.100000	7.100000	7.100000	7.100000
7.100000	6.784137	7.100000	6.781943

(continued)

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

	2022		2021		2020	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Cities and Villages (continued)						
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	9.022664	9.500000	8.920060	9.500000	8.922252
Richmond Heights	17.100000	14.555240	17.100000	14.685076	18.300000	15.879951
Rocky River	10.650000	10.650000	10.680000	10.680000	10.680000	10.680000
Seven Hills	13.240000	11.150992	13.240000	11.720503	13.490000	11.742329
Shaker Heights	9.900000	9.900000	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.606234	3.800000	3.632479	3.800000	3.631989
South Euclid	18.850000	16.957631	18.850000	18.099596	18.850000	18.057545
Strongsville	9.300000	6.259749	9.300000	6.769892	9.300000	6.769699
University Heights	13.200000	13.200000	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.341480	6.700000	6.535246	6.700000	6.531354
Walton Hills	3.300000	3.300000	3.300000	3.300000	3.300000	3.300000
Warrensville Heights	9.700000	5.784718	9.700000	6.255713	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	18.252639	31.500000	20.316421	31.500000	20.375408
School Districts						
Bay Village City	121.780000	44.633674	121.780000	50.524446	121.780000	50.393615
Beachwood City	91.500000	39.667879	91.700000	42.805287	92.100000	43.112104
Bedford City	75.720000	36.648708	75.720000	42.399405	75.720000	42.290278
Berea City	81.900000	38.600423	81.900000	44.486876	82.100000	44.663901
Brecksville-Broadview Heights City	82.790000	37.160642	82.790000	41.425156	82.630000	41.231976
Brooklyn City	63.700000	49.786859	64.000000	53.801596	64.800000	54.350155
Chagrin Falls Exempted Village	124.000000	54.657034	124.100000	57.881441	124.100000	59.394790
Cleveland Heights-University Heights City	158.300000	77.876834	158.300000	86.603878	153.600000	81.325951
Cleveland Municipal	84.100000	45.750328	84.300000	54.635189	79.100000	49.324018
Cuyahoga Heights Local	35.700000	25.470329	35.700000	28.179100	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	54.696195	88.380000	59.308979	95.100000	65.803800
Euclid City	105.920000	69.082902	105.320000	74.884393	97.120000	66.529621
Fairview Park City	105.220000	51.320938	106.020000	59.680287	98.120000	51.758149
Garfield Heights City	78.510000	68.452016	78.510000	67.609837	80.060000	68.898805
Independence Local	34.850000	32.451077	35.300000	33.084754	35.700000	33.439654
Lakewood City	122.230000	46.063946	122.230000	54.993331	122.230000	54.936816
Maple Heights City	90.200000	69.764283	90.200000	73.389422	92.700000	75.808031
Mayfield City	90.670000	46.742283	90.670000	50.525620	90.670000	50.262639
North Olmsted City	96.500000	46.201054	96.500000	53.625713	96.500000	53.612730
North Royalton City	66.700000	41.502734	66.700000	41.554232	67.000000	41.854432
Olmsted Falls City	106.900000	50.034740	106.900000	56.348516	99.700000	49.287473
Orange City	90.900000	42.332843	90.900000	44.480997	91.000000	44.348320

2019		2018		2017	
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	8.922252	9.50000	8.899460	9.50000	9.323700
18.30000	15.879951	18.30000	15.877834	18.30000	15.978800
10.68000	10.680000	10.68000	10.680000	10.80000	10.800000
13.49000	11.742329	13.49000	11.751933	14.39000	14.210000
9.90000	9.900000	9.90000	9.900000	9.90000	9.900000
3.80000	3.631989	3.80000	3.631852	3.80000	3.651200
18.85000	18.057545	18.85000	18.041071	18.85000	18.774400
9.30000	6.769699	9.30000	6.774886	9.30000	7.161100
13.20000	13.200000	13.20000	13.200000	13.20000	13.200000
6.70000	6.531354	6.70000	6.531603	6.70000	6.698700
3.30000	3.300000	3.30000	3.300000	0.30000	0.300000
9.70000	6.242885	9.70000	6.240042	9.70000	6.624500
9.52000	9.520000	9.52000	9.520000	9.52000	9.520000
4.30000	4.300000	4.30000	4.300000	4.30000	4.300000
0.40000	0.400000	0.40000	0.400000	0.40000	0.400000
31.50000	20.375408	27.50000	16.431962	27.50000	17.749400
121.78000	50.393615	122.18000	50.763515	122.18000	57.492400
92.10000	43.112104	92.10000	43.104780	86.20000	40.307700
75.72000	42.290278	75.72000	42.253929	75.72000	45.311600
82.10000	44.663901	82.20000	44.786119	82.20000	48.682500
82.63000	41.231976	82.79000	41.432350	82.89000	44.838300
64.80000	54.350155	58.70000	47.917055	58.60000	48.792000
124.10000	59.394790	124.10000	59.382479	124.10000	61.573300
153.60000	81.325951	154.20000	81.799266	156.09000	88.487500
79.10000	49.324018	79.30000	49.475411	79.30000	52.627400
35.70000	28.150585	35.70000	28.150236	35.70000	30.136000
2.00000	2.000000	2.00000	2.000000	2.00000	2.000000
95.10000	65.803800	95.10000	65.726392	95.10000	57.918000
97.12000	66.529621	98.82000	68.176529	109.82000	85.479800
98.12000	51.758149	98.72000	52.351431	98.72000	57.008900
80.06000	68.898805	86.26000	74.943566	86.26000	77.018700
35.70000	33.439654	36.70000	34.442796	36.70000	34.743900
122.23000	54.936816	122.73000	55.332758	122.73000	62.945900
92.70000	75.808031	92.70000	75.770493	91.50000	77.326000
90.67000	50.262639	90.67000	50.235383	90.67000	53.920900
96.50000	53.612730	97.10000	54.191518	97.10000	59.966300
67.00000	41.854432	68.50000	43.335118	68.50000	44.443100
99.70000	49.287473	100.00000	49.675918	100.00000	53.739500
91.00000	44.348320	91.00000	44.338986	91.20000	45.980300

(continued)

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

	2016		2015	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
Cities and Villages (continued)				
Parma Heights	\$10.000000	\$10.000000	\$10.000000	\$10.000000
Pepper Pike	9.500000	9.355268	9.500000	9.355812
Richmond Heights	18.300000	15.974206	18.100000	15.772793
Rocky River	10.800000	10.800000	10.900000	10.900000
Seven Hills	14.390000	14.204797	11.100000	10.909649
Shaker Heights	9.900000	9.900000	9.900000	9.900000
Solon	3.800000	3.650482	3.800000	3.650497
South Euclid	18.850000	18.792139	16.350000	16.281713
Strongsville	9.300000	7.162724	9.300000	7.167184
University Heights	13.200000	13.200000	13.200000	13.200000
Valleyview	6.700000	6.696303	6.700000	6.700000
Walton Hills	0.300000	0.300000	0.300000	0.300000
Warrensville Heights	9.700000	6.622592	9.700000	6.617481
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	17.717045	27.500000	17.732754
School Districts				
Bay Village City	122.410000	57.719226	116.810000	52.051219
Beachwood City	86.400000	40.494561	86.400000	40.452382
Bedford City	75.720000	45.204464	75.720000	45.165202
Berea City	82.200000	48.641710	78.000000	44.455348
Brecksville-Broadview Heights City	77.000000	38.920953	77.000000	38.956292
Brooklyn City	59.800000	49.583461	59.800000	51.751117
Chagrin Falls Exempted Village	115.200000	53.245970	115.300000	53.312697
Cleveland Heights-University Heights City	155.590000	87.455183	149.590000	81.308088
Cleveland Municipal	79.300000	52.527150	79.300000	52.479460
Cuyahoga Heights Local	35.700000	30.116468	35.700000	30.136095
Cuyahoga Valley Joint Vocational	2.000000	2.000000	2.000000	2.000000
East Cleveland City	95.100000	57.716094	95.100000	57.553095
Euclid City	110.920000	86.405578	102.020000	77.343905
Fairview Park City	98.620000	56.965758	96.170000	54.497261
Garfield Heights City	87.760000	78.487678	81.060000	77.627637
Independence Local	36.700000	34.732875	36.100000	34.102196
Lakewood City	122.730000	62.852731	122.730000	62.866527
Maple Heights City	91.500000	76.886700	88.700000	75.860340
Mayfield City	90.720000	53.838781	84.120000	47.229450
North Olmsted City	96.900000	59.738085	96.900000	59.732904
North Royalton City	65.700000	41.636615	65.700000	41.640685
Olmsted Falls City	100.400000	54.041656	102.200000	55.818750
Orange City	91.200000	45.679273	91.200000	45.657839

2014		2013	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$10.00000	\$10.00000	\$10.00000	\$10.00000
9.50000	9.394664	9.50000	9.397424
18.10000	15.713005	18.10000	15.713005
10.90000	10.90000	10.90000	10.90000
11.20000	11.20000	9.70000	9.644266
9.90000	9.90000	9.90000	9.90000
3.80000	3.671521	3.80000	3.670488
16.35000	16.121518	13.10000	13.10000
9.80000	7.783130	9.90000	7.479414
13.20000	13.20000	13.20000	13.20000
6.70000	6.70000	6.70000	6.70000
0.30000	0.30000	0.30000	0.30000
9.70000	6.421231	9.70000	6.419261
9.52000	9.52000	9.52000	9.52000
4.30000	4.30000	4.30000	4.30000
0.40000	0.40000	0.40000	0.40000
23.50000	14.048140	23.50000	14.038212
116.81000	55.371006	116.81000	55.286249
86.40000	41.766407	86.40000	41.738640
70.82000	39.764572	71.30000	40.121077
78.80000	44.772680	78.90000	44.830151
77.20000	40.120574	77.20000	40.065695
60.10000	48.994352	48.70000	37.463923
115.60000	54.448358	115.60000	54.265225
149.59000	80.380956	143.70000	74.304939
79.80000	52.427248	79.80000	52.116544
35.70000	29.908060	35.70000	29.875333
2.00000	2.00000	2.00000	2.00000
94.10000	49.123284	94.10000	48.879625
100.70000	74.747787	98.40000	72.259290
96.47000	57.055088	97.70000	58.226447
78.26000	65.674999	74.26000	61.651591
36.00000	34.564632	35.20000	33.702823
123.23000	66.544996	115.40000	58.550776
81.20000	62.285548	78.80000	59.539249
84.22000	47.578412	84.22000	47.521880
91.40000	55.237823	91.40000	55.226639
65.70000	41.432447	65.70000	41.509896
102.20000	56.399355	102.20000	56.455233
91.10000	47.271777	91.10000	47.199004

(continued)

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

	2022		2021		2020	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
School Districts (continued)						
Parma City	\$74.900000	\$46.191073	\$74.900000	\$51.432002	\$74.900000	\$51.415802
Polaris Joint Vocational	3.090000	2.527380	3.090000	2.685750	3.090000	2.685881
Richmond Heights Local	99.980000	56.045290	99.980000	60.836450	99.980000	60.633940
Rocky River City	90.270000	35.470087	91.270000	41.920526	91.370000	41.942780
Shaker Heights City	189.180000	86.870521	189.180000	91.806222	189.180000	91.329051
Solon City	89.100000	48.325639	89.100000	51.998431	89.100000	51.937272
South Euclid-Lyndhurst City	113.290000	59.105591	113.290000	68.882865	106.390000	61.771130
Strongsville City	86.980000	38.585182	87.480000	43.737211	87.680000	43.935475
Warrensville Heights City	97.800000	59.523021	97.800000	67.830347	98.400000	68.230822
Westlake City	69.700000	31.079778	69.800000	33.638283	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	6.934617	10.000000	7.819050	10.000000	7.756592
Cleveland Library	8.800000	6.291734	8.800000	7.735680	8.800000	7.753247
Cleveland Metroparks	2.750000	2.150196	2.750000	2.484851	2.750000	2.479656
Cleveland-Cuyahoga Port Authority	0.130000	0.088830	0.130000	0.103225	0.130000	0.102981
Cuyahoga Community College	4.900000	3.952576	4.900000	4.512099	4.900000	4.503539
Cuyahoga County Library	3.500000	2.831990	3.500000	3.263570	2.500000	2.259417
East Cleveland Library	7.000000	6.407842	7.000000	6.327258	7.000000	6.571145
Euclid Library	5.600000	4.109722	5.600000	4.873108	5.600000	4.770735
Lakewood Library	3.500000	1.540741	3.500000	1.958484	3.500000	1.955490
Rocky River Library	6.100000	3.322327	6.100000	3.955479	6.100000	3.946451
Shaker Heights Library	5.900000	5.038917	5.900000	5.050040	5.900000	5.156871
Westlake Library	2.800000	2.182628	2.800000	2.440863	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

2019		2018		2017	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$74.900000	\$51.415802	\$75.860000	\$52.373326	\$75.860000	\$55.440700
3.090000	2.685881	3.090000	2.687887	3.090000	2.940200
99.980000	60.633940	99.980000	60.544657	99.980000	64.626000
91.370000	41.942780	91.570000	42.170058	90.470000	47.288200
189.180000	91.329051	190.480000	92.546473	190.480000	99.059600
89.100000	51.937272	82.200000	45.021038	82.200000	47.334300
106.390000	61.771130	106.390000	61.702749	107.700000	67.602900
87.680000	43.935475	81.780000	38.081306	81.780000	41.015600
98.400000	68.230822	99.700000	69.477602	93.200000	68.873400
69.150000	32.964371	69.900000	33.705595	69.900000	35.843400
0.800000	0.800000	0.800000	0.800000	0.800000	0.800000
10.000000	7.756592	10.000000	7.742905	10.000000	8.261500
8.800000	7.753247	8.800000	7.483562	6.800000	6.348500
2.750000	2.479656	2.750000	2.482653	2.750000	2.718300
0.130000	0.102981	0.130000	0.102946	0.130000	0.113100
4.900000	4.503539	4.500000	4.102322	4.500000	4.456900
2.500000	2.259417	2.500000	2.259610	2.500000	2.475500
7.000000	6.571145	7.000000	6.567897	7.000000	7.000000
5.600000	4.770735	5.600000	4.840130	5.600000	5.600000
3.500000	1.955490	3.500000	1.949976	3.500000	2.353400
6.100000	3.946451	6.100000	3.949625	6.100000	4.672000
5.900000	5.156871	5.900000	5.111647	4.000000	3.840000
2.800000	2.438352	2.800000	2.437430	2.800000	2.662000

(continued)

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

	2016		2015	
	Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
School Districts (continued)				
Parma City	\$75.810000	\$55.367492	\$75.710000	\$55.246306
Polaris Joint Vocational	3.090000	2.958830	2.400000	2.269927
Richmond Heights Local	87.900000	52.440908	87.900000	52.403997
Rocky River City	89.550000	46.352087	89.550000	46.297021
Shaker Heights City	186.730000	94.724322	186.730000	94.562129
Solon City	82.200000	47.252560	82.200000	47.254301
South Euclid-Lyndhurst City	107.700000	66.667021	107.800000	66.933370
Strongsville City	81.780000	41.028811	81.780000	41.060653
Warrensville Heights City	92.400000	68.038221	91.700000	67.265322
Westlake City	70.200000	36.121033	70.100000	36.054581
Special Districts				
Chagrin Falls Township Fire District	0.800000	0.800000	0.800000	0.800000
Cleveland Heights Library	10.000000	8.215619	10.000000	8.202961
Cleveland Library	6.800000	6.346494	6.800000	6.345544
Cleveland Metroparks	2.750000	2.711249	2.750000	2.711903
Cleveland-Cuyahoga Port Authority	0.130000	0.112770	0.130000	0.113000
Cuyahoga Community College	4.000000	3.946094	4.000000	3.942787
Cuyahoga County Library	2.500000	2.470717	2.500000	2.469462
East Cleveland Library	7.000000	7.000000	7.000000	7.000000
Euclid Library	5.600000	5.573114	5.600000	5.600000
Lakewood Library	3.500000	2.348422	3.500000	2.349153
Rocky River Library	6.100000	4.669830	6.100000	4.662549
Shaker Heights Library	4.000000	3.814384	4.000000	3.807300
Westlake Library	2.800000	2.659630	2.800000	2.663155

2014		2013	
Gross Rate	Effective Rate (1)	Gross Rate	Effective Rate (1)
\$75.700000	\$54.781345	\$74.100000	\$53.140341
2.400000	2.140115	2.400000	2.131439
87.900000	50.761636	87.900000	50.761636
89.550000	49.506723	89.450000	49.332115
179.930000	91.727049	180.130000	91.800936
82.200000	49.614434	82.200000	49.516875
107.400000	63.776077	107.400000	63.709511
81.680000	41.854334	81.680000	41.838769
91.800000	64.185481	89.100000	61.447102
70.100000	37.311048	70.100000	37.258425
0.800000	0.800000	0.800000	0.800000
7.800000	5.923165	7.800000	5.907156
6.800000	6.334541	6.800000	6.328350
2.750000	2.704560	1.850000	1.791705
0.130000	0.110629	0.130000	0.109828
3.100000	3.069066	3.100000	3.060605
2.500000	2.500000	2.500000	2.500000
7.000000	6.869858	7.000000	6.864371
4.000000	4.000000	4.000000	4.000000
3.500000	2.515828	3.500000	2.504421
6.100000	5.085129	6.100000	5.071419
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
2022	\$442,395,284	\$418,928,314	95%	\$18,663,010	\$437,591,324
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

- (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%	\$52,374,509	11.8%
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

Cuyahoga County, Ohio
Principal Real Property Taxpayers
 2022 and 2013 (1)

Taxpayer	2022	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
Stark Enterprises	\$144,334,300	0.43%
K&D Properties	129,827,260	0.40
City of Cleveland (2)	114,375,110	0.34
Brookfield Properties	113,824,690	0.34
127 PS Fee Owner LLC	87,820,780	0.26
Cleveland-Cuyahoga County Port Authority	83,864,760	0.25
Progressive Corporation	79,625,500	0.24
First Interstate	62,668,170	0.19
Cleveland Propco II, LLC	57,692,750	0.17
The Cleveland Clinic Foundation	53,494,370	0.16
Totals	<u>\$927,527,690</u>	<u>2.78%</u>
Total Real Property Assessed Valuation	<u>\$33,342,088,350</u>	

Taxpayer	2013	
	Real Property Assessed Valuation	Percentage of Real Assessed Valuation
City of Cleveland (2)	\$122,909,780	0.46%
Key Center Properties	80,559,150	0.30
Southpark Mall, LLC	75,587,220	0.28
Beachwood Place, LTD	74,960,210	0.28
Progressive Corporation	62,112,390	0.23
Cleveland Financial Associates	51,485,990	0.19
Optima 55, 925, 1300, 1375, LLC	49,541,270	0.18
National City Center	47,617,030	0.18
Cleveland-Cuyahoga County Port Authority	41,278,420	0.15
Legacy Village Investors, LLC	36,879,200	0.14
Totals	<u>\$642,930,660</u>	<u>2.39%</u>
Total Real Property Assessed Valuation	<u>\$26,869,320,370</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
2022	1,236,041	\$96,926,151,071	\$251,010,600	0.2590%	\$203.08
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

(1) 2018-2022 U.S. Census Bureau, 2018-2022 Population Estimates
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates
2013-2014 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	Financed Purchases	OPWC Loans	OWDA Loans	Leases Payable	Loans Payable
2022	\$251,010,600	\$661,438,822	\$183,827,155	\$0	\$231,083,108	\$284,649	\$987,394	\$10,115,961	\$0
2021	265,330,366	467,071,168	197,622,397	0	262,802,089	378,492	1,056,376	12,383,253	0
2020	279,060,534	496,276,119	210,750,127	0	279,007,698	409,773	1,123,052	0	0
2019	259,469,382	596,158,206	223,265,971	0	307,766,236	469,219	1,187,498	0	0
2018	200,766,146	681,206,878	235,169,929	0	334,950,486	531,781	1,218,908	0	366,385
2017	222,259,855	712,717,846	246,517,627	0	361,144,312	594,345	0	0	1,082,992
2016	242,795,758	597,515,568	256,864,058	0	378,556,966	625,627	0	0	1,778,577
2015	262,455,208	629,675,513	256,864,058	0	402,036,652	688,189	0	0	2,953,755
2014	282,490,306	576,029,491	256,864,058	2,000,000	425,742,974	750,752	0	0	4,109,124
2013	335,242,118	427,434,477	0	5,100,000	372,101,958	813,314	0	0	5,245,266

Note: The County reported the impact of GASB Statements No. 87 and 91 beginning in 2021.

(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)
	Leases Payable	OPWC Loans	OWDA Loans			
\$0	\$2,759,322	\$2,321,621	\$9,539,566	\$1,353,368,198	1.81 %	\$1,095
0	2,784,123	2,465,845	10,368,229	1,222,262,338	1.63	978
0	0	2,610,069	11,196,247	1,280,433,619	1.91	1,043
0	0	2,682,181	11,308,670	1,402,307,363	2.07	1,135
0	0	2,310,257	11,779,660	1,468,300,430	2.24	1,180
0	0	1,196,751	9,824,229	1,555,337,957	2.49	1,246
0	0	682,393	10,338,527	1,489,157,474	2.46	1,192
0	0	278,833	11,112,538	1,566,064,746	2.57	1,247
210,000	0	319,873	11,897,772	1,560,414,350	2.91	1,219
3,515,000	0	398,251	12,566,125	1,162,416,509	2.17	908

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

	2022		2021	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$34,805,564,870</u>	<u>\$34,805,564,870</u>	<u>\$30,773,798,250</u>	<u>\$30,773,798,250</u>
Debt Limitation	<u>\$868,639,122</u>	<u>\$348,055,649</u>	<u>\$767,844,956</u>	<u>\$307,737,983</u>
Total Outstanding Debt:				
General Obligation Bonds	240,795,000	240,795,000	254,150,000	254,150,000
Revenue Bonds	627,220,000	627,220,000	437,180,000	437,180,000
Certificates of Participation	165,235,000	165,235,000	177,635,000	177,635,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	1,272,043	1,272,043	1,434,868	1,434,868
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	2,321,621	2,321,621	2,465,845	2,465,845
OWDA Loans	<u>9,539,566</u>	<u>9,539,566</u>	<u>10,368,229</u>	<u>10,368,229</u>
Total	<u>1,046,383,230</u>	<u>1,046,383,230</u>	<u>883,233,942</u>	<u>883,233,942</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	62,175,000	62,175,000	67,225,000	67,225,000
Revenue Bonds	627,220,000	627,220,000	437,180,000	437,180,000
Certificates of Participation	165,235,000	165,235,000	177,635,000	177,635,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	1,272,043	1,272,043	1,434,868	1,434,868
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	2,321,621	2,321,621	2,465,845	2,465,845
OWDA Loans	9,539,566	9,539,566	10,368,229	10,368,229
Debt Service Fund Balance	<u>61,169,052</u>	<u>61,169,052</u>	<u>39,351,137</u>	<u>39,351,137</u>
Total	<u>928,932,282</u>	<u>928,932,282</u>	<u>735,660,079</u>	<u>735,660,079</u>
Net Debt	<u>117,450,948</u>	<u>117,450,948</u>	<u>147,573,863</u>	<u>147,573,863</u>
Total Legal Debt Margin	<u>\$751,188,174</u>	<u>\$230,604,701</u>	<u>\$620,271,093</u>	<u>\$160,164,120</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>86.48%</u>		<u>80.78%</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>862,639,122</u>	<u>761,844,956</u>
	<u>\$868,639,122</u>	<u>\$767,844,956</u>

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

2020		2019		2018	
Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
<u>\$30,548,210,750</u>	<u>\$30,548,210,750</u>	<u>\$30,536,604,620</u>	<u>\$30,536,604,620</u>	<u>\$27,878,269,480</u>	<u>\$27,878,269,480</u>
\$762,205,269	\$305,482,108	\$761,915,116	\$305,366,046	\$695,456,737	\$278,782,695
266,975,000	266,975,000	245,065,000	245,065,000	188,010,000	188,010,000
478,075,000	478,075,000	587,120,000	587,120,000	643,760,000	643,760,000
189,435,000	189,435,000	200,685,000	200,685,000	211,385,000	211,385,000
0	0	0	0	0	0
1,532,825	1,532,825	1,345,885	1,345,885	1,416,331	1,416,331
0	0	0	0	0	0
2,610,069	2,610,069	1,805,515	1,805,515	1,792,092	1,792,092
<u>11,196,247</u>	<u>11,196,247</u>	<u>11,308,670</u>	<u>11,308,670</u>	<u>11,779,660</u>	<u>11,779,660</u>
949,824,141	949,824,141	1,047,330,070	1,047,330,070	1,058,143,083	1,058,143,083
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
72,225,000	72,225,000	76,545,000	76,545,000	0	0
478,075,000	478,075,000	587,120,000	587,120,000	643,760,000	643,760,000
189,435,000	189,435,000	200,685,000	200,685,000	211,385,000	211,385,000
0	0	0	0	0	0
1,532,825	1,532,825	1,345,885	1,345,885	1,416,331	1,416,331
0	0	0	0	0	0
2,610,069	2,610,069	1,805,515	1,805,515	1,792,092	1,792,092
11,196,247	11,196,247	11,308,670	11,308,670	11,779,660	11,779,660
44,238,100	44,238,100	47,742,782	47,742,782	73,736,289	73,736,289
799,312,241	799,312,241	926,552,852	926,552,852	943,869,372	943,869,372
150,511,900	150,511,900	120,777,218	120,777,218	114,273,711	114,273,711
<u>\$611,693,369</u>	<u>\$154,970,208</u>	<u>\$641,137,898</u>	<u>\$184,588,828</u>	<u>\$581,183,026</u>	<u>\$164,508,984</u>
<u>80.25%</u>		<u>84.15%</u>		<u>83.57%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>756,205,269</u>		<u>755,915,116</u>		<u>689,456,737</u>
	<u>\$762,205,269</u>		<u>\$761,915,116</u>		<u>\$695,456,737</u>

(continued)

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

	2017		2016	
	Total Debt Limit (1)	Total Unvoted Debt Limit (2)	Total Debt Limit (1)	Total Unvoted Debt Limit (2)
Assessed Value of County	<u>\$27,623,744,450</u>	<u>\$27,623,744,450</u>	<u>\$27,526,151,060</u>	<u>\$27,526,151,060</u>
Debt Limitation	<u>\$689,093,611</u>	<u>\$276,237,445</u>	<u>\$686,653,777</u>	<u>\$275,261,511</u>
Total Outstanding Debt:				
General Obligation Bonds	207,485,000	207,485,000	226,090,000	226,090,000
Revenue Bonds	673,835,000	673,835,000	560,005,000	560,005,000
Certificates of Participation	221,585,000	221,585,000	230,885,000	230,885,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	1,677,337	1,677,337	2,404,204	2,404,204
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	1,196,751	1,196,751	237,790	237,790
OWDA Loans	<u>9,824,229</u>	<u>9,824,229</u>	<u>10,338,527</u>	<u>10,338,527</u>
Total	<u>1,115,603,317</u>	<u>1,115,603,317</u>	<u>1,029,960,521</u>	<u>1,029,960,521</u>
Exemptions:				
Jail Facilities General Obligation Bonds	0	0	0	0
Rock Hall General Obligation Bonds	845,000	845,000	1,645,000	1,645,000
Sewer General Obligation Bonds	0	0	0	0
Sports Facilities Improvement General Obligation Bonds	0	0	0	0
Revenue Bonds	673,835,000	673,835,000	560,005,000	560,005,000
Certificates of Participation	221,585,000	221,585,000	230,885,000	230,885,000
Bond Anticipation Notes	0	0	0	0
Loans Payable	1,677,337	1,677,337	2,404,204	2,404,204
Self Supporting Bonds	0	0	0	0
OPWC Enterprise Loans	1,196,751	1,196,751	237,790	237,790
OWDA Loans	9,824,229	9,824,229	10,338,527	10,338,527
Debt Service Fund Balance	<u>48,772,689</u>	<u>48,772,689</u>	<u>62,152,263</u>	<u>62,152,263</u>
Total	<u>957,736,006</u>	<u>957,736,006</u>	<u>867,667,784</u>	<u>867,667,784</u>
Net Debt	<u>157,867,311</u>	<u>157,867,311</u>	<u>162,292,737</u>	<u>162,292,737</u>
Total Legal Debt Margin	<u>\$531,226,300</u>	<u>\$118,370,134</u>	<u>\$524,361,040</u>	<u>\$112,968,774</u>
Legal Debt Margin as a Percentage of the Debt Limit	<u>77.09%</u>		<u>76.36%</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>683,093,611</u>	<u>680,653,777</u>
	<u>\$689,093,611</u>	<u>\$686,653,777</u>

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

Source: Cuyahoga County Office of Budget and Management

2015		2014		2013	
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>\$27,733,453,110</u>	<u>\$27,733,453,110</u>	<u>\$27,694,841,450</u>	<u>\$27,694,841,450</u>	<u>\$27,652,473,090</u>	<u>\$27,652,473,090</u>
\$691,836,328	\$277,334,531	\$690,871,036.25	\$276,948,415	\$689,811,827	\$276,524,731
243,900,000	243,900,000	262,065,000	262,065,000	310,730,000	310,730,000
590,610,000	590,610,000	546,025,000	546,025,000	414,825,000	414,825,000
230,885,000	230,885,000	230,885,000	230,885,000	0	0
0	0	0	0	5,100,000	5,100,000
3,641,944	3,641,944	4,859,876	4,859,876	6,058,580	6,058,580
0	0	210,000	210,000	3,515,000	3,515,000
278,833	278,833	319,873	319,873	398,251	398,251
<u>11,112,538</u>	<u>11,112,538</u>	<u>11,897,772</u>	<u>11,897,772</u>	<u>12,566,125</u>	<u>12,566,125</u>
1,080,428,315	1,080,428,315	1,056,262,521	1,056,262,521	753,192,956	753,192,956
0	0	82,483,000	82,483,000	84,148,000	84,148,000
2,400,000	2,400,000	3,115,000	3,115,000	3,795,000	3,795,000
0	0	602,000	602,000	604,000	604,000
0	0	0	0	0	0
590,610,000	590,610,000	546,025,000	546,025,000	414,825,000	414,825,000
230,885,000	230,885,000	230,885,000	230,885,000	0	0
0	0	0	0	5,100,000	5,100,000
3,641,944	3,641,944	4,859,876	4,859,876	6,058,580	6,058,580
0	0	210,000	210,000	3,515,000	3,515,000
278,833	278,833	319,873	319,873	398,251	398,251
<u>11,112,538</u>	<u>11,112,538</u>	<u>11,897,772</u>	<u>11,897,772</u>	<u>12,566,125</u>	<u>12,566,125</u>
65,996,946	65,996,946	71,865,953	71,865,953	24,475,732	24,475,732
904,925,261	904,925,261	952,263,474	952,263,474	555,485,688	555,485,688
175,503,054	175,503,054	103,999,047	103,999,047	197,707,268	197,707,268
<u>\$516,333,274</u>	<u>\$101,831,477</u>	<u>\$586,871,989</u>	<u>\$172,949,368</u>	<u>\$492,104,559</u>	<u>\$78,817,463</u>
<u>74.63%</u>		<u>84.95%</u>		<u>71.34%</u>	
	\$3,000,000		\$3,000,000		\$3,000,000
	3,000,000		3,000,000		3,000,000
	<u>685,836,328</u>		<u>684,871,036</u>		<u>683,811,827</u>
	<u>\$691,836,328</u>		<u>\$690,871,036</u>		<u>\$689,811,827</u>

Cuyahoga County, Ohio

Computation of Direct and Overlapping Governmental Activities Debt

December 31, 2022

Political Subdivision	Governmental Activities Debt	Percent Applicable To County (1)	Amount Applicable To Cuyahoga County
The County			
General Obligation Bonds	\$251,010,600	100.00 %	\$251,010,600
Revenue Bonds	661,438,822	100.00	661,438,822
Certificates of Participation	183,827,155	100.00	183,827,155
Loans	1,272,043	100.00	1,272,043
Financed Purchases	231,083,108	100.00	231,083,108
Lease Payable	<u>10,115,961</u>	100.00	<u>10,115,961</u>
<i>Total County</i>	<u>1,338,747,689</u>		<u>1,338,747,689</u>
Overlapping			
All Cities wholly within County	908,913,688	100.00	908,913,688
All Villages wholly within County	32,856,374	100.00	32,856,374
All Townships wholly within County	620,000	100.00	620,000
All School Districts (S.D.) wholly within County	1,260,348,654	100.00	1,260,348,654
Cuyahoga Community College	189,980,000	100.00	189,980,000
Strongsville, City S.D.	59,540,414	99.72	59,373,701
Olmsted Falls City S.D.	29,102,860	96.23	28,005,682
Chagrin Falls Exempted Village S.D.	<u>31,189,195</u>	62.49	<u>19,490,128</u>
<i>Total Overlapping</i>	<u>2,512,551,185</u>		<u>2,499,588,227</u>
Total Applicable to Cuyahoga County	<u>\$3,851,298,874</u>		<u>\$3,838,335,916</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 2021 tax year, 2022 collection year.

Source: Cuyahoga County Fiscal Office and Budget Commission

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

Year	Excise Taxes	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2022	\$0	\$0	\$0	\$0	N/A
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 Eight Years (1)

Year	Sales Taxes	Debt Service Requirements (2)			Coverage
		Principal	Interest	Total	
2022	\$326,462,998	\$13,570,000	\$12,928,285	\$26,498,285	12.32
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, 2022A Sales Tax Revenue Bonds - Ballpark Renovation Project, 2022B Sales Tax Revenue - Ballpark 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	
2022	\$27,086,816	\$20,185,479	\$6,901,337	\$1,074,802	\$286,790	\$1,361,592	5.07
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

(1) Revenue debt includes OWDA loans and OPWC loans payable solely from net revenues in the Cuyahoga County sanitary sewer enterprise fund.

(2) Direct operating expenses do not include depreciation.

Source: Cuyahoga County Fiscal Office and Budget Commission

Cuyahoga County, Ohio
Demographic Statistics
Last Ten Years

Year	Population (1)	Total Personal Income (2)	Personal Income Per Capita (3)	Population Density (Persons/Sq Mi.)
2022	1,236,041	\$74,067,284,843	\$59,923	2,697.0
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

(1) 2018-2022 U.S. Census Bureau, 2018-2022 Population Estimates
2015-2017 U.S. Bureau of Census, Vintage 2015-2017 Population Estimates
2013-2014 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
4.9%	4.0%	3.6%
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

Cuyahoga County, Ohio

Ten Largest Employers

2022 and 2013

2022			
Employer	Nature of Business	Number of Employees	Percent of County Civilian Workforce
Cleveland Clinic Health System	Health care provider	50,846	8.43%
University Hospitals Health System	Health care provider	24,462	4.06
Group Management Services Inc.	Staffing and employment services firm	23,899	3.96
Minute Men Human Resource System	Staffing and employment services firm	21,680	3.59
U.S. Office of Personnel Management	Federal government	16,110	2.67
Walmart	Grocery and retail	12,700	2.10
Progressive Corporation	Insurance and financial company	12,291	2.04
Amazon	Retail	10,510	1.74
Giant Eagle Inc.	Grocery and retail	9,684	1.61
Accurate Staffing Inc.	Staffing and employment services firm	9,221	1.53
Total		191,403	31.73%
Total County Civilian Workforce (2)		603,185	

2013			
Employer	Nature of Business	Number of Employees	Percent of County Civilian Workforce
Cleveland Clinic Health System	Health care provider	33,000	5.40%
University Hospitals Health System	Health care provider	15,123	2.47
U.S. Office of Personnel Management	Federal government	14,839	2.43
Giant Eagle	Grocery and retail	10,398	1.70
Progressive Corporation	Insurance and financial company	8,766	1.43
State of Ohio	State government	7,768	1.27
Cuyahoga County	County government	7,709	1.26
U.S. Postal Service	U.S. Postal Service	7,565	1.24
Group Management Services Inc.	Staffing and employment services firm	7,403	1.21
City of Cleveland	Municipal government	7,061	1.16
Total		119,632	19.57%
Total County Civilian Workforce (1)		611,400	

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

Source: Crain's Cleveland Business Book of Lists 2022 - Data as of June 30, 2022

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Cuyahoga County, Ohio
County Government Employees
Last Ten Years

	2022	2021	2020	2019
General Government				
Office of the County Executive	9	10	4	4
Communications Office	5	5	8	8
Human Resources	45	49	46	41
Fiscal Office	266	242	278	287
Information Technology	102	103	111	81
Public Works Facilities Management	293	291	293	293
County Sheriff	115	155	164	196
Employee Health and Wellness (1)	0	0	0	0
County Council	22	21	21	21
Innovation and Performance	4	5	5	5
Inspector General	8	10	10	9
Internal Audit	6	6	6	5
Personnel Review Commission	21	22	20	17
Board of Elections	138	134	127	117
Board of Revision	23	20	18	24
Justice and Public Safety				
Law Department	19	21	17	19
County Sheriff	918	1,050	1,022	1,134
Public Safety and Justice Services	31	32	31	37
Clerk of Courts	82	86	93	97
County Medical Examiner	106	108	100	103
Cuyahoga Support Enforcement Agency	249	257	274	281
Health and Human Services Office of Reentry	4	5	5	6
County Prosecutor	418	402	389	382
Court of Common Pleas	489	493	508	495
Domestic Relations Court	85	83	87	89
Juvenile Court	471	501	495	536
Municipal Judicial Courts	74	74	76	66
Probate Court	76	75	76	78
County Law Library Resource Board	3	3	3	3
Public Defender	155	148	145	136
Development				
Development	27	27	21	11
Regional Collaboration	2	1	2	2
Information Technology	0	4	4	4
County Planning Commission	18	17	14	16
Soil and Water Conservation	15	13	14	12
Department of Sustainability	3	1	3	3
Social Services				
Human Resources	12	12	12	12
Information Technology	30	12	12	38
Office of Health and Human Services	10	12	13	13
Children and Family Services	656	731	752	842
Senior and Adult Services	160	146	167	163
Employment and Family Services	716	704	720	784
Cuyahoga Support Enforcement Agency	0	3	3	3
Early Childhood Invest in Children	8	8	10	10
Family and Children First Council	7	9	8	8
Office of Homeless Services	5	5	3	4
Workforce Development	10	10	11	11
County Board of Developmental Disabilities	559	545	543	880
Veterans Service Commission	34	32	31	30

2018	2017	2016	2015	2014	2013
4	6	7	8	9	10
7	8	7	6	7	4
41	41	40	40	43	41
304	308	314	303	297	301
92	92	100	100	106	88
309	289	274	283	270	286
160	159	153	168	151	160
0	0	7	7	7	6
20	20	20	20	19	19
4	3	1	0	0	0
8	7	6	6	8	8
6	5	5	5	3	4
17	16	14	10	4	3
140	81	146	125	148	128
21	23	24	24	35	47
16	18	20	23	19	15
1,098	1,042	1,062	1,078	1,014	1,023
34	42	41	43	38	42
104	100	98	106	116	114
97	93	87	85	79	78
295	283	283	304	313	302
6	5	6	6	5	5
362	357	365	361	347	319
491	492	492	474	464	458
89	88	86	85	80	76
521	513	508	510	505	478
0	0	0	0	0	0
77	78	76	76	74	74
3	3	3	3	3	3
128	112	106	105	99	94
12	10	11	10	10	10
1	2	2	2	2	2
4	3	3	3	5	4
17	17	16	17	16	15
12	11	10	9	8	9
3	0	0	0	0	0
12	12	10	11	12	11
42	39	38	39	38	35
12	11	5	6	9	11
828	817	797	780	779	793
163	166	163	168	163	158
779	780	789	784	779	709
3	2	2	2	2	2
10	8	7	6	8	7
8	7	7	9	9	9
5	5	5	5	5	5
11	10	11	11	12	13
959	937	1,019	1,133	1,147	1,139
30	27	29	30	30	31

(continued)

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

	2022	2021	2020	2019
Health and Safety				
Public Works Facilities Management	17	18	18	17
Public Safety and Justice Services	35	36	36	36
Public Works				
Dog Kennel	17	14	18	17
Facilities Management	8	6	6	5
County Road and Bridge	107	105	113	135
Sanitary Engineer	126	119	122	126
County Airport	6	6	8	8
Solid Waste Management District	7	7	7	6
Miscellaneous				
Human Resources (1)	8	5	13	13
Workers Compensation Retrospective (1)	0	0	0	0
Soldiers' and Sailors' Monument	3	3	4	4
TOTALS	<u>6,843</u>	<u>7,022</u>	<u>7,120</u>	<u>7,783</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

2018	2017	2016	2015	2014	2013
17	17	15	15	16	11
36	33	35	37	38	42
0	0	0	0	0	0
5	7	16	12	16	11
135	125	118	120	126	129
126	125	116	125	117	112
8	9	8	5	6	7
6	6	6	6	6	6
13	0	0	0	0	0
0	5	4	2	2	2
4	3	3	3	3	2
<u>7,715</u>	<u>7,478</u>	<u>7,596</u>	<u>7,714</u>	<u>7,627</u>	<u>7,471</u>

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

	2022	2021	2020
Government Activities			
General Government			
Legislative and Executive			
Vehicles	10	10	11
Square footage utilization	293,010	293,010	293,010
Square footage utilization - Admin Building (1)	201,633	201,633	201,633
Board of Elections voting machines	3,125	1,700	1,700
Judicial			
Vehicles	159	161	161
Square footage utilization	3,319,341	3,319,341	3,319,341
Square footage utilization - Admin Building (1)	15,904	15,904	15,904
Public Works			
Number of Bridges	209	209	209
Miles of Roads	2	2	2
Vehicles	132	134	140
Square footage utilization	86,770	86,770	86,770
Square footage utilization - Admin Building (1)	15,869	15,869	15,869
Health and Safety			
Vehicles	7	6	3
Square footage utilization	22,948	22,948	22,948
Social Services			
Vehicles	24	24	16
Square footage utilization	515,752	515,752	515,752
Square footage utilization - Admin Building (1)	515	515	515
Community Development			
Vehicles	0	0	0
Square footage utilization	49,560	49,560	49,560
Square footage utilization - Admin Building (1)	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	0	1	2
Pump stations	67	65	65
Vehicles	92	94	93
Square footage utilization	54,407	54,407	54,407
County Airport			
Vehicles	8	8	8
Square footage utilization	250,000	250,000	250,000
Number of Hangars	75	75	75
Huntington Garage			
Square footage utilization	468,000	468,000	468,000

(1) Information prior to 2017 is not available.

Source: Public Works

2019	2018	2017	2016	2015	2014	2013
10	8	8	8	8	10	7
298,693	308,083	287,479	275,789	307,573	307,573	494,381
201,633	201,633	201,633	0	0	0	0
1,835	1,705	1,705	1,840	1,836	1,836	1,847
147	148	139	139	144	139	128
3,319,341	3,319,341	3,319,341	3,319,341	3,319,341	3,319,341	3,346,047
15,904	15,904	15,904	0	0	0	0
209	209	210	210	210	207	196
2	2	2	2	2	2	2
124	121	121	121	123	119	129
85,514	77,576	98,420	88,408	112,579	104,297	117,459
15,869	15,869	15,869	0	0	0	0
11	12	10	10	11	11	11
22,948	22,948	32,948	32,948	32,948	32,948	33,247
17	17	12	12	12	12	12
554,993	561,928	596,768	580,916	601,657	649,132	587,283
515	515	515	0	0	0	0
0	0	0	0	0	0	3
49,560	49,560	49,560	49,560	49,560	49,560	49,127
7,020	7,020	7,020	0	0	0	0
1,100	1,200	1,200	1,200	1,181	1,180	1,240
23	26	24	24	24	24	21
2	2	2	2	2	2	2
63	63	56	56	56	56	51
87	84	81	81	75	81	74
54,407	54,407	54,407	54,407	55,588	55,588	55,330
7	7	7	7	7	10	9
250,000	250,000	250,000	250,000	250,104	250,104	250,000
76	75	75	75	75	75	75
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

	2022	2021	2020	2019
Government Activities				
Legislative and Executive				
Fiscal Office				
Number of Dog License Registrations	61,465	65,563	65,847	61,560
Number of Tax Foreclosures	1,297	2,422	1,977	2,997
Board of Elections				
General Election Ballots Cast on Election Day	280,500	155,691	312,985	151,957
General Election Absentee Ballots Cast	135,839	76,458	318,214	70,691
Judicial				
Juvenile Court				
Number of Youth Supervised	684	526	510	1,576
Average Daily Population in Secure Detention	139	121	110	107
Clerk of Courts				
Number of Civil and Domestic Cases Filed	22,199	21,974	20,962	27,237
Number of Criminal Cases Filed	11,191	11,277	7,686	12,009
Court of Common Pleas				
Number of Civil Cases Disposed	18,600	17,357	15,175	13,895
Number of Criminal Dispositions	13,065	11,406	9,090	13,080
Medical Examiner				
Number of Investigations	4,046	3,685	3,515	3,279
Probate Court				
Number of New Filings	16,111	16,631	11,726	12,529
Public Defender				
Number of Municipal Intake Cases	12,392	10,353	13,052	19,372
Prosecutor				
Number of Dispositions	9,968	8,193	6,197	9,748
Sheriff				
Average Daily Population in County Jail	1,639	1,528	1,461	2,078
Public Works				
Solid Waste Management District				
Number of Solid Waste Facility Inspections	182	178	165	214
Dog Warden				
Number of Animals Adopted	1,283	1,265	915	1,480
Health and Safety				
Alcohol Drug Addiction and Mental Health Services				
Number of Individuals Served	82,904	75,504	86,457	36,559
Public Safety and Justice Services				
Number of 9-1-1 calls received by CECOMS	748,907	651,954	500,093	473,631
Social Services				
Children and Family Services				
Adoptive Finalizations	167	162	123	133
Number of Children in Agency Foster Homes	217	387	450	251
Number of Adoption Application Submitted	78	77	75	121
Senior and Adult Services				
Number of Service Unit Hours	367,992	256,343	208,807	384,431
Veterans Service Commission				
Number of Veteran Families Applying for Assistance	1,100	725	732	2,705
Number of Approvals for Financial Assistance	1,070	659	516	1,929
Employment and Family Services				
Number of Earned Income Tax Credits Filed (2)	3,059	2,178	2,178	3,039
Community Development				
Investment in Economic Development Projects	\$20,945,653	\$8,133,000	\$22,350,270	\$5,736,935
Business-Type Activities				
Sanitary Engineer				
Number of Feet of Sewer Lines Televised	1,335,031	1,308,134	1,605,120	1,835,960
Number of Feet of Sewer Lines Cleaned	1,610,453	1,668,226	1,768,800	1,827,724
Airport				
Number of Takeoffs and Landings	28,162	25,466	22,835	22,418

(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

2018	2017	2016	2015	2014 (1)	2013
65,015	62,219	65,934	66,011	69,037	71,089
4,100	3,707	3,011	2,254	2,250	2,222
315,773	191,818	369,969	239,251	217,203	167,333
176,550	81,575	227,560	84,548	133,331	89,566
1,840	1,555	1,611	1,738	1,700	1,367
125	151	161	136	155	144
27,537	27,296	27,000	27,148	26,000	29,038
11,940	12,689	11,690	10,614	11,000	12,374
13,342	12,869	12,421	13,180	13,864	14,826
13,562	13,520	12,019	12,153	13,178	13,178
3,246	3,430	2,594	2,456	2,250	2,258
12,283	11,843	11,960	12,369	12,809	12,809
25,720	41,840	33,133	33,065	38,269	37,130
10,358	10,411	10,652	10,476	12,000	11,533
2,357	2,270	1,900	2,020	2,050	2,030
226	218	223	248	290	568
1,392	1,515	1,489	1,446	1,285	1,071
33,193	32,985	23,528	19,668	19,000	17,624
474,054	442,880	481,120	750,000	760,000	758,962
142	125	119	129	140	132
331	190	198	203	218	235
143	120	114	92	118	107
375,571	340,868	340,436	273,152	335,000	329,166
3,545	4,048	3,570	10,195	9,889	9,785
2,430	2,678	2,385	8,271	7,666	8,095
3,810	5,000	4,973	5,100	4,500	8,095
\$16,853,000	\$12,427,000	\$19,100,000	\$19,100,000	\$15,000,000	\$13,800,982
1,370,037	1,118,916	688,072	978,218	1,750,000	1,489,817
1,602,512	1,287,317	1,201,773	1,205,530	1,780,000	1,690,945
21,180	19,951	23,304	28,837	33,000	33,421

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**COUNTY OF CUYAHOGA, OHIO
ACKNOWLEDGEMENTS**

This report was prepared by the following members of the
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Ludlow Community African American Civil Rights Marker,
Trail in Cleveland, 2022

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 9/12/2023

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