



OHIO AUDITOR OF STATE  
**KEITH FABER**





**CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY**

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**CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY**

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## INDEPENDENT AUDITOR'S REPORT

Cuyahoga County Board of Health  
Cuyahoga County  
5550 Venture Drive  
Parma, Ohio 44130

To the Board Members:

### ***Report on the Audit of the Financial Statements***

#### ***Opinions***

We have audited the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyahoga County Board of Health, Cuyahoga County, Ohio (the Board), as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective cash-basis financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Board, as of December 31, 2022, and the respective changes in cash-basis financial position thereof and the respective budgetary comparisons for the General, HIV/STI Care and Prevention, COVID-19 Response, Injury Prevention and Creating Healthy Communities Funds for the year then ended in accordance with the cash-basis of accounting described in Note 2.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of the Board, 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.

#### ***Emphasis of Matter - Accounting Basis***

We draw attention to Note 2C of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the cash basis of accounting described in Note 2C, and for determining that the cash basis of accounting is an acceptable basis for preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

***Auditor's Responsibilities for the Audit of the Financial Statements***

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board'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 Board'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.

***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Board's basic financial statements.

The Schedule of Expenditures of Federal Awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the 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 to 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, this schedule is fairly stated in all material respects in relation to the basic financial statements as a whole.

***Other Information***

We applied no procedures to management's discussion & analysis as listed in the table of contents. Accordingly, we express no opinion or any other assurance on it.

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 January 30, 2025, on our consideration of the Board's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Board'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 Board's internal control over financial reporting and compliance.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 30, 2025

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**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Net Position - Cash Basis*  
*December 31, 2022*

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	Governmental Activities
<b>Assets</b>	
Equity in Pooled Cash and Cash Equivalents	<u><u>\$6,220,031</u></u>
 <b>Net Position</b>	
Restricted for:	
Other Purposes	\$2,360,568
Unrestricted	<u>3,859,463</u>
 <i>Total Net Position</i>	 <u><u>\$6,220,031</u></u>

See accompanying notes to the basic financial statements

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Activities - Cash Basis*  
*For the Year Ended December 31, 2022*

	Program Receipts			Net Receipts (Disbursements) and Change in Net Position
	Disbursements	Charges for Services and Sales	Operating Grants and Contributions	Governmental Activities
<b>Governmental Activities</b>				
Administration	\$3,584,148	\$0	\$0	(\$3,584,148)
Environmental Public Health	10,627,898	5,372,337	4,297,702	(957,859)
Prevention & Wellness	14,037,608	822,683	12,398,683	(816,242)
Epidemiology, Surveillance and Informatics	6,647,240	0	5,605,745	(1,041,495)
Principal Retirement	243,000	0	0	(243,000)
Interest and Fiscal Charges	228,919	0	0	(228,919)
<i>Total Governmental Activities</i>	<i><u>\$35,368,813</u></i>	<i><u>\$6,195,020</u></i>	<i><u>\$22,302,130</u></i>	<i><u>(\$6,871,663)</u></i>
<b>General Receipts</b>				
Property Taxes Levied for General Health Purposes				5,353,158
Grants and Entitlements not Restricted to Specific Programs				1,125,823
Other				533,856
<i>Total General Receipts and Transfers</i>				<i><u>7,012,837</u></i>
Change in Net Position				141,174
<i>Net Position, Beginning of Year</i>				<i><u>6,078,857</u></i>
<i>Net Position, End of Year</i>				<i><u>\$6,220,031</u></i>

See accompanying notes to the basic financial statements

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
 Statement of Cash Basis Assets and Fund Balances  
 Governmental Funds  
 December 31, 2022

	<b>General</b>	<b>COVID-19 Response</b>	<b>Creating Healthy Communities</b>	<b>HIV/STI Care and Prevention</b>	<b>Injury Prevention</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Assets</b>							
Equity in Pooled Cash and Cash Equivalents	<u>\$7,882,978</u>	<u>\$538,402</u>	<u>(\$1,439,963)</u>	<u>\$712,456</u>	<u>(\$1,524,325)</u>	<u>\$50,483</u>	<u>\$6,220,031</u>
<b>Fund Balances</b>							
Restricted	\$0	\$538,402	\$0	\$712,456	\$0	\$1,109,710	\$2,360,568
Unassigned (Deficit)	<u>7,882,978</u>	<u>0</u>	<u>(1,439,963)</u>	<u>0</u>	<u>(1,524,325)</u>	<u>(1,059,227)</u>	<u>3,859,463</u>
<b>Total Fund Balances</b>	<b><u>\$7,882,978</u></b>	<b><u>\$538,402</u></b>	<b><u>(\$1,439,963)</u></b>	<b><u>\$712,456</u></b>	<b><u>(\$1,524,325)</u></b>	<b><u>\$50,483</u></b>	<b><u>\$6,220,031</u></b>

See accompanying notes to the basic financial statements.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Cash Receipts, Disbursements and Changes in Cash Basis Fund Balances*  
*Governmental Funds*  
*For the Year Ended December 31, 2022*

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	<b>General</b>	<b>COVID-19 Response</b>	<b>Creating Healthy Communities</b>	<b>HIV/STI Care and Prevention</b>	<b>Injury Prevention</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
<b>Receipts</b>							
Property Taxes	\$5,353,158	\$0	\$0	\$0	\$0	\$0	\$5,353,158
Intergovernmental	1,125,823	4,523,459	912,397	9,937,811	3,269,829	3,629,786	23,399,105
Fines, Licenses and Permits	2,871,254	0	0	0	0	0	2,871,254
Charges for Services	3,128,788	0	0	0	0	194,978	3,323,766
Gifts and Contributions	28,848	0	0	0	0	0	28,848
Other	19,680	0	122,000	0	0	392,176	533,856
<i>Total Receipts</i>	<i>12,527,551</i>	<i>4,523,459</i>	<i>1,034,397</i>	<i>9,937,811</i>	<i>3,269,829</i>	<i>4,216,940</i>	<i>35,509,987</i>
<b>Disbursements</b>							
Administration	3,322,405	0	0	0	0	261,743	3,584,148
Environmental Public Health	4,049,944	0	1,906	0	5,365,038	1,211,010	10,627,898
Prevention & Wellness	2,676,938	0	2,287,434	7,471,852	285,633	1,315,751	14,037,608
Epidemiology, Surveillance and Informatics	1,204,841	4,287,014	302,452	0	0	852,933	6,647,240
Principal Retirement	243,000	0	0	0	0	0	243,000
Interest and Fiscal Charges	228,919	0	0	0	0	0	228,919
<i>Total Disbursements</i>	<i>11,726,047</i>	<i>4,287,014</i>	<i>2,591,792</i>	<i>7,471,852</i>	<i>5,650,671</i>	<i>3,641,437</i>	<i>35,368,813</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>801,504</i>	<i>236,445</i>	<i>(1,557,395)</i>	<i>2,465,959</i>	<i>(2,380,842)</i>	<i>575,503</i>	<i>141,174</i>
<b>Other Financing Sources (Uses)</b>							
Transfers In	0	0	21,470	0	0	40,641	62,111
Transfers Out	(62,111)	0	0	0	0	0	(62,111)
<i>Total Other Financing Sources (Uses)</i>	<i>(62,111)</i>	<i>0</i>	<i>21,470</i>	<i>0</i>	<i>0</i>	<i>40,641</i>	<i>0</i>
<i>Net Change in Fund Balances</i>	<i>739,393</i>	<i>236,445</i>	<i>(1,535,925)</i>	<i>2,465,959</i>	<i>(2,380,842)</i>	<i>616,144</i>	<i>141,174</i>
<i>Fund Balance (Deficit), Beginning of Year</i>	<i>7,143,585</i>	<i>301,957</i>	<i>95,962</i>	<i>(1,753,503)</i>	<i>856,517</i>	<i>(565,661)</i>	<i>6,078,857</i>
<i>Fund Balance (Deficit), End of Year</i>	<i>\$7,882,978</i>	<i>\$538,402</i>	<i>(\$1,439,963)</i>	<i>\$712,456</i>	<i>(\$1,524,325)</i>	<i>\$50,483</i>	<i>\$6,220,031</i>

See accompanying notes to the basic financial statements.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*General Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Receipts</b>				
Property Taxes	\$4,814,023	\$5,494,892	\$5,353,158	(\$141,734)
Intergovernmental	1,406,816	1,946,402	1,125,823	(820,579)
Fines, Licenses and Permits	3,905,995	2,879,826	2,871,254	(8,572)
Charges for Services	1,432,005	1,078,905	3,128,788	2,049,883
Gifts and Contributions	0	0	28,848	28,848
Other	216,639	0	19,680	19,680
<i>Total Receipts</i>	<u>11,775,478</u>	<u>11,400,025</u>	<u>12,527,551</u>	<u>1,127,526</u>
<b>Disbursements</b>				
Administration	2,643,666	3,070,500	3,322,405	(251,905)
Environmental Public Health	5,418,404	5,644,107	4,049,944	1,594,163
Prevention & Wellness	2,841,640	2,912,462	2,676,938	235,524
Epidemiology, Surveillance and Informatics	1,121,403	937,251	1,204,841	(267,590)
Capital Outlay	286,277	17,000	0	17,000
Principal Retirement	224,000	243,000	243,000	0
Interest and Fiscal Charges	248,406	228,919	228,919	0
<i>Total Disbursements</i>	<u>12,783,796</u>	<u>13,053,239</u>	<u>11,726,047</u>	<u>1,327,192</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(1,008,318)</u>	<u>(1,653,214)</u>	<u>801,504</u>	<u>2,454,718</u>
<b>Other Financing Sources (Uses)</b>				
Transfers Out	(77,860)	(111,670)	(62,111)	49,559
<i>Total Other Financing Sources (Uses)</i>	<u>(77,860)</u>	<u>(111,670)</u>	<u>(62,111)</u>	<u>49,559</u>
<i>Net Change in Fund Balances</i>	<u>(1,086,178)</u>	<u>(1,764,884)</u>	<u>739,393</u>	<u>2,504,277</u>
<i>Fund Balance, Beginning of Year</i>	<u>7,143,585</u>	<u>7,143,585</u>	<u>7,143,585</u>	<u>0</u>
<i>Fund Balance, End of Year</i>	<u>\$6,057,407</u>	<u>\$5,378,701</u>	<u>\$7,882,978</u>	<u>\$2,504,277</u>

See accompanying notes to the basic financial statements

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*HIV/STI Care and Prevention Fund*  
*For the Year Ended December 31, 2022*

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	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Receipts</b>				
Intergovernmental	\$12,190,273	\$16,217,522	\$9,937,811	(\$6,279,711)
<i>Total Receipts</i>	<i>12,190,273</i>	<i>16,217,522</i>	<i>9,937,811</i>	<i>(6,279,711)</i>
<b>Disbursements</b>				
Prevention & Wellness	10,573,727	14,600,975	7,471,852	7,129,123
<i>Total Disbursements</i>	<i>10,573,727</i>	<i>14,600,975</i>	<i>7,471,852</i>	<i>7,129,123</i>
<i>Excess of Receipts Over (Under) Disbursements</i>	<i>1,616,546</i>	<i>1,616,547</i>	<i>2,465,959</i>	<i>849,412</i>
<i>Net Change in Fund Balances</i>	<i>1,616,546</i>	<i>1,616,547</i>	<i>2,465,959</i>	<i>849,412</i>
<i>Fund Balance (Deficit), Beginning of Year</i>	<i>(1,753,503)</i>	<i>(1,753,503)</i>	<i>(1,753,503)</i>	<i>0</i>
<i>Fund Balance (Deficit), End of Year</i>	<i><u>(\$136,957)</u></i>	<i><u>(\$136,956)</u></i>	<i><u>\$712,456</u></i>	<i><u>\$849,412</u></i>

See accompanying notes to the basic financial statements

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*COVID-19 Response Fund*  
*For the Year Ended December 31, 2022*

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	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Receipts</b>				
Intergovernmental	<u>\$13,837,829</u>	<u>\$13,837,829</u>	<u>\$4,523,459</u>	<u>(\$9,314,370)</u>
<i>Total Receipts</i>	<u>13,837,829</u>	<u>13,837,829</u>	<u>4,523,459</u>	<u>(9,314,370)</u>
<b>Disbursements</b>				
Epidemiology, Surveillance and Informatics	<u>14,201,479</u>	<u>14,201,479</u>	<u>4,287,014</u>	<u>9,914,465</u>
<i>Total Disbursements</i>	<u>14,201,479</u>	<u>14,201,479</u>	<u>4,287,014</u>	<u>9,914,465</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(363,650)</u>	<u>(363,650)</u>	<u>236,445</u>	<u>600,095</u>
<i>Net Change in Fund Balances</i>	<u>(363,650)</u>	<u>(363,650)</u>	<u>236,445</u>	<u>600,095</u>
<i>Fund Balance (Deficit), Beginning of Year</i>	<u>301,957</u>	<u>301,957</u>	<u>301,957</u>	<u>0</u>
<i>Fund Balance (Deficit), End of Year</i>	<u>(\$61,693)</u>	<u>(\$61,693)</u>	<u>\$538,402</u>	<u>\$600,095</u>

See accompanying notes to the basic financial statements

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Injury Prevention Fund*  
*For the Year Ended December 31, 2022*

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	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Receipts</b>				
Intergovernmental	<u>\$11,302,711</u>	<u>\$10,827,472</u>	<u>\$3,269,829</u>	<u>(\$7,557,643)</u>
<i>Total Receipts</i>	<u>11,302,711</u>	<u>10,827,472</u>	<u>3,269,829</u>	<u>(7,557,643)</u>
<b>Disbursements</b>				
Prevention & Wellness	<u>517,020</u>	<u>511,166</u>	<u>285,633</u>	<u>225,533</u>
Environmental Public Health	<u>11,679,599</u>	<u>11,205,861</u>	<u>5,365,038</u>	<u>5,840,823</u>
<i>Total Disbursements</i>	<u>12,196,619</u>	<u>11,717,027</u>	<u>5,650,671</u>	<u>6,066,356</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(893,908)</u>	<u>(889,555)</u>	<u>(2,380,842)</u>	<u>(1,491,287)</u>
<i>Net Change in Fund Balances</i>	<u>(893,908)</u>	<u>(889,555)</u>	<u>(2,380,842)</u>	<u>(1,491,287)</u>
<i>Fund Balance (Deficit), Beginning of Year</i>	<u>856,517</u>	<u>856,517</u>	<u>856,517</u>	<u>0</u>
<i>Fund Balance (Deficit), End of Year</i>	<u>(\$37,391)</u>	<u>(\$33,038)</u>	<u>(\$1,524,325)</u>	<u>(\$1,491,287)</u>

See accompanying notes to the basic financial statements

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Statement of Receipts, Disbursements and Changes*  
*In Fund Balance - Budget and Actual - Budget Basis*  
*Creating Healthy Communities Fund*  
*For the Year Ended December 31, 2022*

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
<b>Receipts</b>				
Intergovernmental	\$4,618,353	\$4,617,130	\$912,397	(\$3,704,733)
Other	0	0	122,000	\$122,000
<i>Total Receipts</i>	<u>4,618,353</u>	<u>4,617,130</u>	<u>1,034,397</u>	<u>(3,582,733)</u>
<b>Disbursements</b>				
Prevention & Wellness	3,902,304	3,902,949	2,287,434	1,615,515
Environmental Public Health	10,662	6,084	1,906	4,178
Epidemiology, Surveillance and Informatics	834,357	834,357	302,452	531,905
<i>Total Disbursements</i>	<u>4,747,323</u>	<u>4,743,390</u>	<u>2,591,792</u>	<u>2,151,598</u>
<i>Excess of Receipts Over (Under) Disbursements</i>	<u>(128,970)</u>	<u>(126,260)</u>	<u>(1,557,395)</u>	<u>(1,431,135)</u>
<b>Other Financing Sources (Uses)</b>				
Transfers In	0	0	21,470	21,470
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>0</u>	<u>21,470</u>	<u>21,470</u>
<i>Net Change in Fund Balances</i>	<u>(128,970)</u>	<u>(126,260)</u>	<u>(1,535,925)</u>	<u>(1,409,665)</u>
<i>Fund Balance (Deficit), Beginning of Year</i>	<u>95,962</u>	<u>95,962</u>	<u>95,962</u>	<u>0</u>
<i>Fund Balance (Deficit), End of Year</i>	<u>(\$33,008)</u>	<u>(\$30,298)</u>	<u>(\$1,439,963)</u>	<u>(\$1,409,665)</u>

See accompanying notes to the basic financial statements

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**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
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**Note 1 – Description of the Board and Reporting Entity**

The Cuyahoga County Board of Health, Cuyahoga County, Ohio (the Board) 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 Board administers and enforces, within its jurisdiction, all public health and sanitation laws of the State of Ohio. The Board provides public health services for the prevention or restriction of disease. In addition to the required programs, the Board adopts regulations and provides programs to enable residents of the Board to live in a healthy and environmentally safe community. The Board is comprised of 36 cities, 19 villages and two townships within Cuyahoga County representing over 890,000 residents. The five-member Board is appointed by the District Advisory Council which consists of the President of the Board of County Council, the chief executive of each municipal corporation not constituting a city health district and the chairman of the board of trustees of each township. The Board appoints a Health Commissioner and can hire and fix compensation of employees. The Board is dependent upon the County to provide facilities and legal counsel and act as custodian for its funds. The budget is approved by the Board which is responsible for fiscal management through its authority to enter into contracts and prepare financial reports. The Board is not part of the reporting entity of the County of Cuyahoga.

Component units are legally separate organizations for which the Board is financially accountable. The Board is financially accountable for an organization if the Board members appoints a voting majority of the organization's governing board and (1) the Board is able to significantly influence the programs or services performed or provided by the organization; or (2) the Board is legally entitled to or can otherwise access the organization's resources; the Board is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization; or the Board is obligated for the debt of the organization. The Board is also financially accountable for any organizations for which the Board approves the budget, the issuance of debt or the levying of taxes. Component units also include legally separate, tax-exempt entities whose resources are for the direct benefit of the Board, are accessible to the Board and are significant in amount to the Board. The Board has no component units.

The Board participates in the Public Entities Pool of Ohio (PEP), a public entity risk pool. This organization is presented in Note 8 to the basic financial statements.

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

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

As discussed further in Note 2.C, these financial statements are presented on a cash basis of accounting. This cash basis of accounting differs from accounting principles generally accepted in the United States of America (GAAP). Generally accepted accounting principles include all relevant Governmental Accounting Standards Board (GASB) pronouncements, which have been applied to the extent they are applicable to the cash basis of accounting. Following are the more significant of the Board's accounting policies.

**Cuyahoga County Board of Health**  
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**A. Basis of Presentation**

The Board's basic financial statements consist of government-wide financial 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 Board as a whole. These statements include the financial activities of the primary government. The statements distinguish between those activities of the Board that are governmental and those that are considered business-type. Governmental activities generally are financed through taxes, intergovernmental receipts or other nonexchange transactions. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. The Board has no business-type activities.

The statement of net position presents the cash balances of the governmental activities of the Board at year end. The statement of activities compares disbursements with program receipts for each of the Board's governmental activities. Disbursements are reported by function. A function is a group of related activities designed to accomplish a major service or regulatory program for which the Board is responsible. Program receipts include charges paid by the recipient of the program's goods or services and grants and contributions restricted to meeting the operational or capital requirements of a particular program. General receipts are all receipts not classified as program receipts, with certain limited exceptions. The comparison of direct disbursements with program receipts identifies the extent to which each governmental function is self-financing on a cash basis or draws from the Board's general receipts.

**Fund Financial Statements**

During the year, the Board segregates transactions related to certain Board functions or activities in separate funds to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the Board at this more detailed level. The focus of governmental fund financial statements is on major funds. Each major fund is presented in a separate column. Non-major funds are aggregated and presented in a single column.

**B. Fund Accounting**

The Board uses 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. Funds are used to segregate resources that are restricted as to use. The funds of the Board consist of only governmental funds.

**Cuyahoga County Board of Health**  
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**Governmental Funds**

Governmental funds are financed primarily from taxes, intergovernmental receipts (e.g. grants), and other nonexchange transactions. Monies are assigned to the various governmental funds according to the purposes for which they may or must be used. The following are the Board's major governmental funds:

**General Fund** - The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the Board for any purpose provided it is expended or transferred according to the general laws of Ohio.

**HIV/STI Care and Prevention Fund** - This fund receives federal and state grant funding to provide HIV- related services to those living with HIV who do not have sufficient health care coverage or financial resources for coping with HIV disease. Program goals include reducing new HIV infections, increasing access to care and improving health outcomes for people living with HIV, and reducing HIV-related health disparities and health inequities. Program services include core medical as well as support services.

**COVID-19 Response Fund** – This fund accounts for and reports federal grant and non-grant monies restricted to COVID-19 response activities for the purpose of case investigation, contact tracing, infection prevention and control and other related activities to stop the spread of COVID-19 in the community.

**Injury Prevention Fund** – This fund accounts for and reports federal, state and/or local grant and non-grant monies restricted to injury prevention programming. The injury prevention programming focuses on two primary areas for the purpose of reducing opioid overdose deaths and reducing child fatality incidents in children from birth to eighteen years old.

**Creating Healthy Communities Fund** – This fund accounts for and reports federal, state and/or local grant and non-grant monies restricted to creating healthy communities programming that focus on improving community health and reducing racial and ethnic disparities in chronic diseases and obesity through environmental, system, and policy change strategies focused on nutrition, physical activity, farm to school and early care and education.

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

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**C. Basis of Accounting**

The Board's financial statements are prepared using the cash basis of accounting. Except for modifications having substantial support, receipts are recorded in the Board's financial records and reported in the financial statements when cash is received rather than when earned and disbursements are recorded when cash is paid rather than when a liability is incurred. Any such modifications made by the Board are described in the appropriate section in this note.

As a result of the use of this cash basis of accounting, certain assets and their related revenues (such as accounts receivable and revenue for billed or provided services not yet collected) and certain liabilities and their related expenses (such as accounts payable and expenses for goods or services received but not yet paid, and accrued liabilities and the related expenses) are not recorded in these financial statements.

**D. Budgetary Process**

All board 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 Board may appropriate. The appropriations resolution is the Board's authorization to spend resources and sets limits on cash disbursements plus encumbrances at the level of control set by statute. The legal level of control has been established at the object/summary level for all funds. The County Budget Commission must also approve the annual appropriation measure. Grant funds are appropriated one time and the appropriations carryover from year to year until the grant is closed. For the general fund, unencumbered appropriations lapse at year-end.

ORC Section 5705.28(C) (1) requires the Board to file an estimate of contemplated revenue and expenses with the municipalities and townships within the Board by about June 1 (forty-five days prior to July 15). The County Office of the Fiscal Officer cannot allocate property taxes from the municipalities and townships within the Board if the filing has not been made.

ORC Section 3709.28 establishes budgetary requirements for the Board, which are similar to ORC Chapter 5705 budgetary requirements. On or about the first Monday of April the Board must adopt an itemized appropriation measure. The appropriation measure, together with an itemized estimate of revenues to be collected during the next fiscal year, shall be certified to the County Budget Commission. Subject to estimated resources, the Board may, by resolution, transfer appropriations from one appropriation item to another, reduce or increase any item, create new items, and make additional appropriations or reduce the total appropriation. Such appropriation modifications shall be certified to the County Budget Commission for approval.

The amounts reported as the original budgeted amounts on the budgetary statements reflect the amounts submitted to the County Budget Commission when the original appropriations were adopted. The amounts reported as the final budgeted amounts on the budgetary statements reflect the changes to the grant awards in effect at the time final appropriations were passed by the Board.

**Cuyahoga County Board of Health**  
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The appropriations 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 the Board during the year.

**E. Cash and Investments**

As required by Ohio Revised Code, the County Treasurer is custodian for the Board's cash. The Board's assets, are held in the County's cash and investment pool, and are valued at the County Treasurer's reported carrying amount. Individual fund integrity is maintained through the Board's records. Deposits and investments disclosures for the County as a whole may be obtained from the County. Questions related to cash and investments should be directed to the Office of the Cuyahoga County Treasurer, 2079 East 9<sup>th</sup> Street, Cleveland, Ohio 44115 or (216) 443-7400.

**F. Restricted Assets**

Assets are reported as restricted when limitations on their use change the 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 are imposed by law through constitutional provisions or enabling legislation.

**G. Inventory and Prepaid Items**

The Board reports disbursements for inventories and prepaid items when paid. These items are not reflected as assets in the accompanying financial statements.

**H. Capital Assets**

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets in the accompanying financial statements.

**I. Accumulated Leave**

In certain circumstances, such as upon leaving employment or retirement, employees are entitled to cash payments for unused leave. Unpaid leave is not reflected as a liability under the Board's cash basis of accounting.

**J. Employer Contributions to Cost-Sharing Pension Plans**

The Board recognizes the disbursement for their employer contributions to cost-sharing pension plans when they are paid. As described in Notes 9 and 10, the employer contributions include portions for pension benefits and for other post-employment benefits (OPEB).

**Cuyahoga County Board of Health**  
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**K. Long- Term Obligations**

The Board's cash basis financial statements do not report liabilities for bonds or other long-term obligations. Proceeds of debt are reported when the cash is received and principal and interest payments are reported when paid.

**L. Net Position**

Net position is reported as restricted when there are limitations imposed on their use either through enabling legislation or through external restrictions imposed by creditors, grantors, or laws or regulations of other governments. The government-wide statement of net position reports \$2,360,568 of restricted net position, none of which is restricted by enabling legislation. Net position restricted for other purposes include resources restricted for special Board programs. The Board's policy is to first apply restricted resources when an obligation is incurred for purposes for which both restricted and unrestricted net position are available.

**M. Fund Balance**

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

***Non-spendable***- The non-spendable fund balance category includes amounts that cannot be spent because they are not in spendable form, or are 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. The Board did not have any non-spendable fund balances.

***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 formal action (resolution) of the Board. Those committed amounts cannot be used for any other purpose unless the Board removes or changes the specified use by taking the same type of action (resolution) it employed to previously commit those amounts. In contrast to fund balance that is restricted by enabling legislation, the committed fund balance classification may be redeployed for other purposes with appropriate due process. Constraints imposed on the use of committed amounts are imposed by the Board, separate from the authorization to raise the underlying revenue; therefore, compliance with these constraints is not considered to be legally enforceable. 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. The Board did not have any committed fund balances.

**Cuyahoga County Board of Health**  
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**Assigned-** Amounts in the assigned fund balance classification are intended to be used by the Board 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. In the general fund, assigned amounts represent intended uses established by the Board or a Board official delegated that authority by resolution, or by State Statute. The Board did not have any assigned fund balances.

**Unassigned-** Unassigned fund balance is the residual classification for the general fund and include amounts not contained in the other classifications (restricted, committed, and or assigned). In other governmental funds, the unassigned classification is used only to report a deficit balance.

The Board applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amount 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.

The Board fund balance is classified as restricted or unassigned based primarily on the extent to which the Board is bound to observe constraints imposed upon the use of the resources in the governmental funds.

**N. Internal Activity**

Exchange transactions between funds are reported as receipts in the seller funds and as disbursements in the purchaser funds. Subsidies 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. Repayments from funds responsible for particular disbursements to the funds that initially paid for them are not presented in the financial statements.

**Note 3 – Change in Accounting Principle**

For fiscal year 2022, the Board has implemented GASB Statement No. 87, “Leases”, GASB Implementation Guide 2019-3, “Leases”, GASB Implementation Guide 2020-1, “Implementation Guide Update - 2020”, GASB Statement No. 91 “Conduit Debt, GASB Statement No. 92, “Omnibus 2020”, GASB Statement No. 93, “Replacement of Interbank Offered Rates”, 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” and certain paragraphs of GASB Statement No. 99, “Omnibus 2022”.

GASB Statement No. 87 and GASB Implementation Guide 2019-3 enhance 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. The implementation of GASB Statement No. 87 had no effect on beginning fund balance/net position.

GASB Implementation Guide 2020-1 provides clarification on issues related to previously established GASB guidance. The implementation of GASB Implementation Guide 2020-1 did not have an effect on the financial statements of the Board.

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**Note 3- Change in Accounting Principle (continued)**

GASB Statement No. 91 clarifies the 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. The implementation of GASB Statement No. 91 did not have an effect on the financial statements of the Board.

GASB Statement No. 92 enhances 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 implementation of GASB Statement No. 92 did not have an effect on the financial statements of the Board.

GASB Statement No. 93 establishes accounting and financial reporting requirements related to the replacement of Interbank Offered Rates (IBORs) in hedging derivative instruments and leases. It also identifies appropriate benchmark interest rates for hedging derivative instruments. The implementation of GASB Statement No. 93 did not have an effect on the financial statements of the Board.

GASB Statement No. 97 is 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 implementation of GASB Statement No. 97 did not have an effect on the financial statements of the Board.

GASB Statement No. 99 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 implementation of GASB Statement No. 99 did not have an effect on the financial statements of the Board.

**Cuyahoga County Board of Health**  
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**Note 4- Budgetary Basis of Accounting**

The budgetary basis as provided by law is based upon accounting for certain transactions on the basis of cash receipts, disbursements, and encumbrances. The Statement of Receipts, Disbursements and Changes in Fund Balance – Budget and Actual – Budget Basis presented for the General fund, COVID-19 Response, Creating Healthy Communities, HIV/STI Care and Prevention and Injury Prevention special revenue funds are prepared on the budgetary basis to provide a meaningful comparison of actual results with the budget.

**Note 5 – Accountability**

Fund balances at December 31, 2022, included the following individual fund deficits:

**Major Funds:**

Creating Healthy Communities	\$1,439,963
Injury Prevention	1,524,325

**Non-Major Funds:**

Breast & Cervical Cancer	74,886
Dental Sealant	16,104
Family Planning Services	23,924
Healthy Homes/Lead Prevention Program	334,692
Newborn Home Visiting	346,726
Public Health Infrastructure	26,746
Teen Pregnancy Prevention	199,777
Tobacco Reduction	36,372

The fund deficits in the above funds resulted from interfund liabilities due to timing issues with the reimbursement of expenses for various grants. The general fund is liable for the deficits in these funds and will provide advances when cash is required, not when the liability occurs.

**Cuyahoga County Board of Health**  
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*Notes to the Basic Financial Statements*  
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**Note 6 – Deposits and Investments**

As required by Ohio Revised Code, the Cuyahoga County Treasurer is custodian for the Board's deposits. The Board's cash pool, used by all funds, is deposited with the Cuyahoga County Treasurer. The cash pool is commingled with Cuyahoga County's cash and investment pool and is not identifiable as to demand deposits or investments. All collections are remitted to the Cuyahoga County Treasurer for deposit and all disbursements are made by warrants prepared by the Cuyahoga County Office of the Fiscal Officer drawn on deposits held in the name of Cuyahoga County. Deposits and deposit risk and investments and investment risk are presented in the December 31, 2022 Cuyahoga County Annual Comprehensive Financial Report. The fund balances are expressed in cash equivalents. Cash equivalents are available for immediate expenditure or liquid investments which are immediately marketable, have negligible credit risk, and mature within three months. The carrying amount of cash on deposit with the Cuyahoga County Treasurer at December 31, 2022 was valued at the Treasurer's carrying reported amount.

**Note 7 – Property Taxes**

The cities, villages and townships that receive services from the Board, contribute to the operations of the Board. The County Office of the Fiscal Officer assesses each subdivision their share of the operating cost, which is calculated by the Board and received through property tax collections. When the County Office of the Fiscal Officer disburses property tax to the subdivision, the appropriate deduction is made on the subdivision settlement and transmitted to the Board.

**Note 8 – Risk Management**

The Board is exposed to various risks of property and casualty losses, and injuries to employees.

The Board insures against injuries to employees through the Ohio Bureau of Worker's Compensation.

The Board is a member of the Public Entities Pool of Ohio (PEP), a risk-sharing pool available to Ohio local governments. PEP provides property and casualty coverage for its members. American Risk Pooling Consultants, Inc. (ARPCO), a division of York Insurance Services Group, Inc. (YORK), functions as administrator of PEP and provides underwriting, claims loss control, risk management, and reinsurance services for PEP. PEP is a member of the American Public Entity Excess Pool (APEEP), which is also administered by ARPCO. Member governments pay annual contributions to fund PEP. PEP pays judgments, settlements and other expenses resulting from covered claims that exceed the members' deductibles.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**Notes 8 – Risk Management (continued)**

Financial Position

The pool reported the following summary of assets and actuarially-measured liabilities available to pay those liabilities as of December 31, 2022:

2022	
Cash and Investments	\$42,310,794
Actuarial Liabilities	<u>(15,724,479)</u>
	<u><u>\$26,586,315</u></u>

Based on discussions with PEP, the expected rates PEP charges to compute member contributions, which are used to pay claims as they become due, are not expected to change significantly from those used to determine the historical contributions detailed below. By contract, the annual liability of each member is limited to the amount of financial contributions required to be made to PEP for each of membership. The Board contributed \$55,354 to PEP in 2022.

After one year of membership, a member may withdraw on the anniversary of the date of joining PEP, if the member notifies PEP in writing (via certified mail) 60 days prior to the anniversary date. Upon withdrawal, members are eligible for a full or partial refund of their capital contributions, minus the subsequent year's contribution. Withdrawing members have no other future obligation to PEP. Also upon withdrawal, payments for all casualty claims and claim expenses become the sole responsibility of the withdrawing member, regardless of whether a claim occurred or was reported prior to the withdrawal.

Year	Contributions to PEP
2019	\$54,361
2020	51,680
2021	50,698
2022	55,354

**Cuyahoga County Board of Health**  
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**Note 9- Defined Benefit Pension Plan**

Plan Description - The Board employees 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 cost-sharing, multiple-employer defined benefit pension plan with defined contribution features. While members (e.g. Board employees) may elect the member-directed plan and the combined plan, substantially all employee members are in OPERS' traditional plan; therefore, the following disclosure focuses on the traditional pension plan.

OPERS provides retirement, disability, survivor and death benefits, and annual cost of living adjustments to members of the traditional plan. 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 Ohio Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling (800) 222-7377.

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

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

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 is vests upon receipt of the initial benefit payment.

**Cuyahoga County Board of Health**  
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**Note 9- Defined Benefit Pension Plan (continued)**

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 of the defined benefit portion of their pension benefit. For those who retired prior to January 7, 2013, the cost-of-living adjustment is 3 percent. For those retiring on or after January 7, 2013, beginning in calendar year 2019, the adjustment is based on the average percentage increase in the Consumer Price Index, capped at 3 percent.

Defined contribution plan benefits are established in the plan documents, which may be amended by the Board. Member-directed plan and combined plan members who have met the retirement eligibility requirements may apply for retirement benefits. The amount available for defined contribution benefits in the combined plan consists of the member's contributions plus or minus the investment gains or losses resulting from the member's investment selections. Combined plan members wishing to receive benefits must meet the requirements for both the defined benefit and defined contribution plans. Member-directed participants must have attained the age of 55, have money on deposit in the defined contribution plan and have terminated public service to apply for retirement benefits. The amount available for defined contribution benefits in the member-directed plan consists of the members' contributions, vested employer contributions and investment gains or losses resulting from the members' investment selections. Employer contributions and associated investment earnings vest over a five-year period, at a rate of 20 percent each year. At retirement, members may select one of several distribution options for payment of the vested balance in their individual OPERS accounts. Options include the annuitization of the benefit (which includes joint and survivor options 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
<b>2022 Statutory Maximum Contribution Rates</b>	
Employer	14.0 %
Employee *	10.0 %
<b>2022 Actual Contribution Rates</b>	
Employer:	
Pension	14.0 %
Post-employment Health Care Benefits	0.0 %
Total Employer	<u>14.0 %</u>
Employee	<u>10.0 %</u>

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

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 9- Defined Benefit Pension Plan (continued)**

Employer contribution rates are actuarially determined and are expressed as a percentage of covered payroll. The Board's contractually required contribution was \$1,429,771 for year 2022.

**Note 10- Postemployment Benefits**

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 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.

This health 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 premium and other qualified medical expenses.

In order to qualify for post-employment 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

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 10- Postemployment Benefits (continued)**

1, 2022. Eligibility 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, OH 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 the 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 14.00 percent of earnable salary and Public Safety and Law Enforcement employers contributed at 18.10 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. For the year ended December 31, 2022 OPERS did not allocate any employer contributions to post-employment health care.

**Note 11 – Operating Lease**

The Board entered into an operating lease with Quadient Leasing (formerly known as MailFinance, Inc.) in July 2019, for the purpose of leasing a mailing system for 60 months. This is a non-cancelable lease that is paid annually. The Board paid total rental cost of \$4,325 in 2022.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 12 – Interfund Transfers**

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

Transfers To	Transfers from
	General Fund
<b><i>Major Governmental Fund:</i></b>	
Creating Healthy Communities	<u>\$21,470</u>
<i>Major Governmental Fund Subtotal</i>	<u>21,470</u>
<b><i>Non-major Governmental Fund:</i></b>	
Healthy Homes/Lead Prevention Program	<u>40,641</u>
<i>Non-major Governmental Fund Subtotal</i>	<u>40,641</u>
<b><i>Governmental Funds Transfers Total</i></b>	<b><u>\$62,111</u></b>

The transfers from the general fund to the special revenue funds for \$62,111 were made to support programs and projects in those funds.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 13 – Fund Balances**

Fund balance is classified as non-spendable, restricted, committed, assigned and/or unassigned based primarily on the extent to which the Board 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:

<b>Fund Balances</b>	<b>General Fund</b>	<b>COVID-19 Response</b>	<b>HIV/STI Care and Prevention</b>	<b>Injury Prevention</b>
Restricted for:				
Bathing Beaches	\$0	\$0	\$0	\$0
Board of Health Hospitalization	0	0	0	0
Child & Family Health Services	0	0	0	0
Covid-19 Response	0	538,402	0	0
HIV/STI Care and Prevention	0	0	712,456	0
Lead Case Mgmt/Blood Testing	0	0	0	0
Options Regional Referral	0	0	0	0
Preventive Health Block Grant	0	0	0	0
Silver Oak Landfill	0	0	0	0
Starting Point	0	0	0	0
Watershed Program	0	0	0	0
<b>Total Restricted</b>	<b>0</b>	<b>538,402</b>	<b>712,456</b>	<b>0</b>
Unassigned (Deficit)	7,882,978	0	0	(1,524,325)
<b>Total Fund Balances</b>	<b>\$7,882,978</b>	<b>\$538,402</b>	<b>\$712,456</b>	<b>(\$1,524,325)</b>

<b>Fund Balances- Continued</b>	<b>Creating Health Communities</b>	<b>Other Governmental Funds</b>	<b>Total Governmental Funds</b>
Restricted for:			
Bathing Beaches	\$0	\$32,544	\$32,544
Board of Health Hospitalization	0	142,580	142,580
Child & Family Health Services	0	225,427	225,427
Covid-19 Response	0	0	538,402
HIV/STI Care and Prevention	0	0	712,456
Lead Case Mgmt/Blood Testing	0	21,711	21,711
Options Regional Referral	0	2,329	2,329
Preventive Health Block Grant	0	45,434	45,434
Silver Oak Landfill	0	397,794	397,794
Starting Point	0	100,709	100,709
Watershed Program	0	141,182	141,182
<b>Total Restricted</b>	<b>0</b>	<b>1,109,710</b>	<b>2,360,568</b>
Unassigned (Deficit)	(1,439,963)	(1,059,227)	3,859,463
<b>Total Fund Balances</b>	<b>(\$1,439,963)</b>	<b>\$50,483</b>	<b>\$6,220,031</b>

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 14 – Lease Purchase Agreement**

On March 9, 2018, the Board entered into a lease purchase agreement in the amount of \$4,800,000, with a financial institution to assist in financing to pay costs of constructing, renovating, furnishing and equipping improvements to its building facilities (located at 5550 Venture Drive, Parma, Ohio 44130). In 2022, the Board paid \$190,000 and \$176,163 in principal and interest, respectively for the lease purchase agreement entered into on March 9, 2018.

On December 27, 2018, the Board entered into an additional lease purchase agreement, in the amount of \$1,350,000, with a financial institution to assist in financing to pay costs of constructing, renovating, furnishing and equipping improvements to its building facilities (located at 5550 Venture Drive, Parma, Ohio 44130). In 2022, the Board paid \$53,000 and \$52,756 in principal and interest, respectively for the lease purchase agreement entered on December 27, 2018.

The Board's long-term loan activity for the year ended December 31, 2022, was as follows:

Governmental Activities	Interest Rate	Outstanding 12/31/2021	Issued	Retired	Outstanding 12/31/2022	Due Within One Year
Loans Payable						
Building Facilities Issue (March 9, 2018)	4.25%	\$4,145,000	\$0	\$190,000	\$3,955,000	\$195,000
Building Facilities Issue (December 27, 2018)	4.40%	1,199,000	0	53,000	1,146,000	56,000
<b>Total Governmental Activities</b>		<b>\$5,344,000</b>	<b>\$0</b>	<b>\$243,000</b>	<b>\$5,101,000</b>	<b>\$251,000</b>

The following is a summary of the Board's future annual debt service requirements for the lease purchase agreements stated above.

Year	Loans	
	Principal	Interest
2023	\$251,000	\$218,512
2024	263,000	207,760
2025	276,000	196,495
2026	283,000	184,674
2027	296,000	172,552
2028-2032	1,677,000	661,391
2033-2037	2,055,000	271,178
<b>Total</b>	<b>\$5,101,000</b>	<b>\$1,912,562</b>

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Basic Financial Statements*  
*For the Year Ended December 31, 2022*

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**Note 15 – COVID-19**

The United States and the State of Ohio declared a state of emergency in March of 2020 due to the COVID-19 pandemic. Ohio's state of emergency ended in June, 2021, while the national state of emergency continues. During 2022, the Board received COVID-19 funding. The financial impact of COVID-19 and the continuing emergency measures may impact subsequent periods of the Board. The impact on the Board's future operating costs, revenues, and additional recovery from emergency funding, either federal or state, cannot be estimated.

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CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED DECEMBER 31, 2022

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</b>	<b>FEDERAL AL NUMBER</b>	<b>PASS-THROUGH/ ENTITY NUMBER</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>	<b>EXPENDITURES</b>
<b>U.S. Department of Health and Human Services</b>				
<i>Direct</i>				
Injury Prevention and Control Research and State and Community Based Programs				
19/20 Overdose Data To Action (OD2A) Initiative	93.136	1 NU17CE925005-01-00	\$107,024	\$107,024
20/21 Overdose Data To Action (OD2A) Initiative	93.136	5 NU17CE925005-02-00	1,480,788	1,480,788
21/22 Overdose Data To Action (OD2A) Initiative	93.136	5 NU17CE925005-03-00	2,983,482	3,535,433
22/23 Overdose Data To Action (OD2A) Initiative	93.136	6 NU17CE925005-03-03	79,899	241,792
Total Injury Prevention and Control Research and State and Community Based Programs			<u>4,651,193</u>	<u>5,365,037</u>
Ending the HIV Epidemic: A Plan for America				
21/22 Ending the HIV Epidemic A Plan for America	93.686	5 UT8HA33929 02 00	399,461	485,935
22/23 Ending the HIV Epidemic A Plan for America	93.686	5 UT8HA33929 03 00	290,420	577,546
Total Ending the HIV Epidemic: A Plan for America			<u>689,881</u>	<u>1,063,481</u>
Racial and Ethnic Approaches to Community Health				
2019/2020 Racial and Ethnic Approaches to Community Health	93.738	NU58DP006586-02-00	22,544	136,826
2020/2021 Racial and Ethnic Approaches to Community Health	93.738	NU58DP006586-03-00	102,728	103,831
2021/2022 Racial and Ethnic Approaches to Community Health	93.738	NU58DP006586-04-00	474,924	659,500
2022/2023 Racial and Ethnic Approaches to Community Health	93.738	NU58DP006586-05-00	0	121
COVID-19 2021 Racial and Ethnic Approaches to Community Health Supplemental	93.738	6 NU58DP006586-03-01	64,759	360,200
COVID-19 22/23 Racial and Ethnic Approaches to Community Health Supplemental	93.738	5 NU58DP006586-05-00	0	772
Total Racial and Ethnic Approaches to Community Health			<u>664,955</u>	<u>1,261,250</u>
HIV Emergency Relief Project Grants				
21/22 HIV Emergency Relief Project Grants	93.914	6 H89HA23812-10-01	1,490,112	1,588,132
22/23 HIV Emergency Relief Project Grants	93.914	2 H89HA23812-11-00	2,348,639	2,814,254
Total HIV Emergency Relief Project Grants			<u>3,838,751</u>	<u>4,402,386</u>
<i>Passed Through the State Department of Health:</i>				
Public Health Emergency Preparedness				
20/21 Public Health Emergency Preparedness	93.069	01810012PH1221	24,549	32,969
21/22 Public Health Emergency Preparedness	93.069	01810012PH1322	62,330	638,021
22/23 Public Health Emergency Preparedness	93.069	01810012PH1423	35,207	79,267
Total Public Health Emergency Preparedness			<u>122,086</u>	<u>750,257</u>
Immunization Cooperative Agreements				
COVID-19 2021 COVID-19 Vaccine Equity Supplement	93.268	01810012VE0121	27,173	367,252
COVID-19 22/23 COVID-19 Vaccination	93.268	01810012CN0122	0	122,823
Total Immunization Cooperative Agreements			<u>27,173</u>	<u>490,075</u>
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)				
COVID-19 21/22 Enhanced Operations	93.323	01810012EO0121	0	1,929,433
COVID-19 22/23 Enhanced Operations	93.323	01810012EO0222	0	1,153,553
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)			<u>0</u>	<u>3,082,986</u>
Public Health Crisis Response				
COVID-19 2020 Coronavirus Response	93.354	01810012CO0120	0	122,232
21/23 Public Health Workforce	93.354	01810012WF0122	0	102,675
Total Public Health Crisis Response			<u>0</u>	<u>224,907</u>
Activities to Support State, Tribal, Local and Territorial (STLT) Health				
Dept Response to Public Health or Healthcare Crises				
22/23 Ohio Health Improvement Zones Pilot Project	93.391	01810012OI0123	133,923	133,923
Total (STLT) Health Dept Response to Public Health or Healthcare Crises			<u>133,923</u>	<u>133,923</u>
State Physical Activity and Nutrition				
2021 Breastfeeding in Workplace	93.439	6NU58DP006505-03-01	0	2,861
Total State Physical Activity and Nutrition			<u>0</u>	<u>2,861</u>
HIV Prevention				
2021 HIV Prevention	93.940	01810012HP0221	92,482	136,411
2022 HIV Prevention	93.940	01810012HP0322	272,924	491,369
21/22 Implementing Enhanced HIV P & S for Health Departments	93.940	01810012EE0121	391,630	599,313
22/23 Implementing Enhanced HIV P & S for Health Departments	93.940	01810012EE0222	49,750	85,812
Total HIV Prevention			<u>806,786</u>	<u>1,312,905</u>
Sexually Transmitted Diseases (STD) Prevention and Control Grants				
2021 STI Prevention	93.977	01810012ST0221	0	11,878
2022 STI Prevention	93.977	01810012ST0322	0	319,168
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants			<u>0</u>	<u>331,046</u>
Preventive Health and Health Services Block Grants				
2021 Creating Healthy Communities	93.991	01810014CC1221	0	20,000
2022 Creating Healthy Communities	93.991	01810014CC1322	0	60,446
Total Preventive Health and Health Services Block Grants			<u>0</u>	<u>80,446</u>

CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED DECEMBER 31, 2022

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</b>	<b>FEDERAL AL NUMBER</b>	<b>PASS-THROUGH/ ENTITY NUMBER</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>	<b>EXPENDITURES</b>
<i>Passed Through the State Department of Health</i>				
Maternal and Child Health Services Block Grant				
21/22 Maternal & Child Health Program	93.994	01810011MP0622	36,855	56,806
19/20 Ohio Equity Institute	93.994	01810011OE0220	0	(29,544)
20/21 Ohio Equity Institute	93.994	01810011OE0321	53,472	82,611
22/23 Cribs for Kids and Safe Sleep	93.994	01810011CK0523	0	8,246
2021 Dental Sealant	93.994	01810011DS0121	0	(21,273)
2022 Dental Sealant	93.994	01810011DS0222	0	72,722
Total Maternal and Child Health Services Block Grant			90,327	169,568
<i>Passed Through the United Way of Greater Cleveland</i>				
Accountable Health Communities				
2018/2022 Accountable Health Communities	93.650	N/A	0	(6,089)
Total Accountable Health Communities			0	(6,089)
<i>Passed Through the State Department of Administrative Services</i>				
Personal Responsibility Education Program				
21/22 Personal Responsibility Education Program	93.092	CSP904320	0	246,129
22/24 Personal Responsibility Education Program	93.092	CSP904320	0	11,428
Total Personal Responsibility Education Program			0	257,557
<i>Passed Through the Cleveland Department of Public Health</i>				
Family Planning Services				
21/22 Reproductive Health and Wellness	93.217	N/A	0	77,523
Total Family Planning Services			0	77,523
<b>Total U.S. Department of Health and Human Services</b>			<b>11,025,075</b>	<b>19,000,119</b>
<b>U.S. Department of Agriculture</b>				
<i>Passed Through Green Umbrella Regional Sustainability Alliance</i>				
Farm to School Grant Program				
21/23 Farm to School	10.575	CN-F2S-IMPL-21-OH-2	0	4,000
Total Farm to School Grant Program			0	4,000
Specialty Crop Block Grant Program				
20/22 Specialty Crop - Green Umbrella	10.170	N/A	0	8,407
Total Specialty Crop Block Grant Program			0	8,407
<i>Passed Through the Ohio Department of Agriculture</i>				
Specialty Crop Block Grant Program				
21/23 Specialty Crop	10.170	N/A	0	27,189
Total Specialty Crop Block Grant Program			0	27,189
<b>Total U.S. Department of Agriculture</b>			<b>0</b>	<b>39,596</b>
<b>U.S. Department of Housing and Urban Development</b>				
<i>Direct</i>				
Lead-Based Paint Hazard Control in Privately-Owned Housing				
18/21 Lead-Based Paint Hazard Control In Housing	14.900	N/A	79,264	188,444
20/23 Lead Hazard Reduction	14.900	OHLHD0410-19	111,060	785,709
Total Lead-Based Paint Hazard Control in Privately-Owned Housing			190,324	974,153
<b>Total U.S. Department of Housing and Urban Development</b>			<b>190,324</b>	<b>974,153</b>
<b>U.S. Environmental Protection Agency</b>				
<i>Direct</i>				
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				
2018/2020 Asthma Trigger Assessment	66.034	00E02396	0	1,431
Total Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act			0	1,431

CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
FOR THE YEAR ENDED DECEMBER 31, 2022

<b>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR/PROGRAM TITLE</b>	<b>FEDERAL AL NUMBER</b>	<b>PASS-THROUGH/ ENTITY NUMBER</b>	<b>PASSED THROUGH TO SUBRECIPIENTS</b>	<b>EXPENDITURES</b>
<i>Passed Through the State Department of Health</i>				
Beach Monitoring and Notification Program Implementation 19/22 Bathing Beaches Monitoring Total Beach Monitoring and Notification Program Implementation	66.472	CU00E52610-0	0 0	3,286 3,286
<b>Total U.S. Environmental Protection Agency</b>			<b>0</b>	<b>4,717</b>
<b>U.S. Department of Transportation</b> <i>Passed through the State Department of Transportation</i>				
Highway Planning and Construction 19/21 Safe Routes to School (Maple Heights) Total Highway Planning and Construction	20.205	33480	0 0	1,906 1,906
<b>Total U.S. Department of Transportation</b>			<b>0</b>	<b>1,906</b>
<b>U.S. Department of the Treasury</b> <i>Passed through the County of Cuyahoga</i>				
COVID-19 Coronavirus Relief Fund COVID-19 2020 COVID-19 Response Testing	21.019	N/A	0 0	86,411 86,411
<i>Passed Through the State Department of Health</i>				
COVID-19 20/21 COVID-19 Contract Tracing COVID-19 20/21 Coronavirus Response Supplemental Total COVID-19 Coronavirus Relief Fund	21.019 21.019	01810012CT0120 01810012CO0121	0 0 0	(122,232) 627,544 505,312
<b>Total U.S. Department of the Treasury</b>			<b>0</b>	<b>591,723</b>
<b>TOTAL FEDERAL AWARDS EXPENDITURE</b>				<b><u>\$11,215,399</u></b> <b><u>\$20,612,214</u></b>

*The accompanying notes are an integral part of this schedule.*

I assume responsibility for the completeness and accuracy of this schedule.

**Cuyahoga County Board of Health**  
**Cuyahoga County**  
*Notes to the Schedule of Expenditures of Federal Awards*  
2 CFR 200.510(b)(6)  
For the Year Ended December 31, 2022

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**Note 1 – Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of the Cuyahoga County Board of Health (the Board) 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 Board, it is not intended to and does not present the financial position or changes in net position of the Board.

**Note 2 – 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.

**Note 3 – Indirect Cost Rate**

The Board has elected to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 4 – Subrecipients**

The Board passes certain federal awards received from the U.S. Department of Health and Human Services, the State Department of Health, and U.S. Department of Housing and Urban Development to other governments or not-for-profits agencies (subrecipients). As Note 2 describes, the Board reports expenditures of Federal awards to subrecipients when paid in cash.

As a pass-through entity, the Board 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 5 – Matching Requirements**

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



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

Cuyahoga County Board of Health  
Cuyahoga County  
5550 Venture Drive  
Parma, Ohio 44130

To the Board Members:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the cash-basis financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Cuyahoga County Board of Health, Cuyahoga County, (the Board) as of and for the year ended December 31, 2022, and the related notes to the financial statements, which collectively comprise the Board's basic financial statements and have issued our report thereon dated January 30, 2025, wherein we noted the Board uses a special purpose framework other than generally accepted accounting principles.

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

In planning and performing our audit of the financial statements, we considered the Board's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purposes of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control. Accordingly, we do not express an opinion on the effectiveness of the Board'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 Board's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Cuyahoga County Board of Health  
Cuyahoga County  
Independent Auditor's Report on Internal Control Over  
Financial Reporting and on Compliance and Other Matters  
Required by *Government Auditing Standards*  
Page 2

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

As part of obtaining reasonable assurance about whether the Board'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 Board'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 Board's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 30, 2025



65 East State Street  
Columbus, Ohio 43215  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

Cuyahoga County Board of Health  
Cuyahoga County  
5550 Venture Drive  
Parma, Ohio 44130

To the Board Members:

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

***Opinion on Each Major Federal Program***

We have audited Cuyahoga County Board of Health's, Cuyahoga County, (the Board) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on each of Cuyahoga County Board of Health's major federal programs for the year ended December 31, 2022. Cuyahoga County Board of Health's major federal programs are identified in the *Summary of Auditor's Results* section of the accompanying schedule of findings.

In our opinion, Cuyahoga County Board of Health complied, in all material respects, with the 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 *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of the Board 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 Board's compliance with the compliance requirements referred to above.

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### ***Responsibilities of Management for Compliance***

The Board's 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 Board's federal programs.

### ***Auditor's 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 Board'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 Board'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 Board'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 Board'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 Board'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.

### ***Report on Internal Control Over Compliance***

A *deficiency in internal control* over compliance exists when the design or operation of a control over compliance does not allow management or employees, 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 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 control over compliance, yet important enough to merit attention by those charged with governance.

Cuyahoga County Board of Health

Cuyahoga County

Independent Auditor's Report on Compliance with Requirements

Applicable to Each Major Federal Program and on Internal Control

Over Compliance Required by the Uniform Guidance

Page 3

Our consideration of internal control over compliance was for the limited purpose described in the *Auditor's 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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.

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 this testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Keith Faber  
Auditor of State  
Columbus, Ohio

January 30, 2025

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CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY

SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2022

1. SUMMARY OF AUDITOR'S RESULTS

(d)(1)(i)	Type of Financial Statement Opinion	Unmodified
(d)(1)(ii)	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(ii)	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
(d)(1)(iii)	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
(d)(1)(iv)	Were there any material weaknesses in internal control reported for major federal programs?	No
(d)(1)(iv)	Were there any significant deficiencies in internal control reported for major federal programs?	No
(d)(1)(v)	Type of Major Programs' Compliance Opinion	Unmodified
(d)(1)(vi)	Are there any reportable findings under 2 CFR § 200.516(a)?	No
(d)(1)(vii)	Major Programs (list):	Injury Prevention and Control Research and State and Community Based Programs, AL #93.136 Ending the HIV Epidemic: A Plan for America, AL #93.686 Racial and Ethnic Approaches to Community Health, AL #93.738 HIV Emergency Relief Project Grants, AL #93.914
(d)(1)(viii)	Dollar Threshold: Type A\B Programs	Type A: > \$ 750,000 Type B: all others
(d)(1)(ix)	Low Risk Auditee under 2 CFR §200.520?	No

2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

None.

3. FINDINGS FOR FEDERAL AWARDS

None.

CUYAHOGA COUNTY BOARD OF HEALTH  
CUYAHOGA COUNTY

SCHEDULE OF FINDINGS  
2 CFR § 200.515  
DECEMBER 31, 2022

**4. OTHER – FINDINGS FOR RECOVERY – REPAYED UNDER AUDIT**

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

**Finding for Recovery Repaid Under Audit**

The Cuyahoga County Board of Health Personnel Policy Manual, approved by the Policy and Procedure Committee, provides under Section 4, Sick Leave, that “upon retirement an employee with ten (10) or more years of service may receive cash payment for accrued sick leave at the rate of one (1) day’s pay for each four (4) days of unused sick leave. The maximum number of days for which cash payment shall be paid, by reason of such conversion, shall be seventy (70) days.”

Vincent Caraffi, Sanitarian, retiree, was erroneously paid for 525 hours of unused sick leave when he should have only been paid for 378.32 hours of unused sick leave, or 1/4<sup>th</sup> of his unused sick leave days converted to hours in accordance with the Board’s recordkeeping, per the Board’s Personnel Policy Manual (Revised April 6, 2017), Sick Leave section. The severance payment was made from the Board’s General Revenue Fund.

In accordance with the foregoing facts and pursuant to Ohio Rev. Code § 117.28, a Finding for Recovery for public monies illegally expended is hereby issued against Vincent Caraffi in the amount of \$6,403.62, and in favor of the Cuyahoga County Board of Health’s General Revenue Fund, in the amount of \$6,403.62. The Board is responsible for returning the \$6,403.62 to the General Revenue Fund.

On November 2, 2024 the Board received check number 5436 in the amount of \$6,403.62 from Vincent and Darleen Caraffi, thus the finding against Mr. Caraffi is considered to be repaid in full. The repayment was posted to the Board’s General Revenue Fund.

Failure to properly calculate and review severance payments can result in over/under payments for employees and findings for recovery.

The Board should implement procedures to ensure employees who separate from the Board are compensated based upon the correct rates/amounts in accordance with the employee’s leave balances.

**Official’s Response:** The Board agrees and has taken action to enhance its current procedures to include additional checks and balances prior to any action being taken on an employee payout at the time of separation.

# OHIO AUDITOR OF STATE KEITH FABER



CUYAHOGA COUNTY BOARD OF HEALTH

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 2/13/2025

65 East State Street, Columbus, Ohio 43215  
Phone: 614-466-4514 or 800-282-0370

This report is a matter of public record and is available online at  
[www.ohioauditor.gov](http://www.ohioauditor.gov)